CONTRA COSTA COUNTY
ASSESSMENT PRACTICES SURVEY

DECEMBER 2024

CONTRA COSTA

CALIFORNIA STATE BOARD OF EQUALIZATION

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December 30, 2024

TO COUNTY ASSESSORS:

No. 2024/046

CONTRA COSTA COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the Contra Costa 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 Gus S. Kramer, Contra Costa 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, and the State Legislature; and to the Contra Costa 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 January through March 2024. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Kramer 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:lp
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. The 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 Contra Costa 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, and the Senate and Assembly; and to the Contra Costa 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 Gus S. Kramer, Contra Costa County Assessor, elected to file his initial response prior to the publication of our 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, our 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 2022-23 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 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. 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]

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[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 our review of the assessment sampling program is provided on the BOE website. ~~at https://boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf.~~ As of 10/2/2025, please refer to the updated URL https://boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm.

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

For a detailed description of the scope of our review of county assessment practices, ~~please refer to the document entitled *Scope of Assessment Practices Surveys,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/Scopemaster.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://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 at http://www.boe.ca.gov/proptaxes/apscont.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.

We examined the assessment practices of the Contra Costa County Assessor's Office for the 2022-23 assessment roll.

During our survey, we conducted reviews of the following areas:

- Administration

  We 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 the workload and assessment appeals. However, we made a recommendation for improvement in the exemptions program.

- Assessment of Real Property

  We reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, and declines in value. In the area of real property assessment, the Assessor has effective programs for new construction and declines in value. However, we made a recommendation for improvement in the change in ownership program.

- Assessment of Personal Property and Fixtures

  We reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, and business equipment valuation. In the area of personal property and fixtures assessment, the Assessor has effective programs for processing business property statements and business equipment valuation. However, we made a recommendation for improvement in the audit program.

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

The Contra Costa County assessment roll meets the requirements for assessment quality as established by section 75.60. Our sample of the 2022-23 assessment roll indicated an average assessment ratio of 99.78 percent, and the sum of the absolute differences from the required assessment level was 0.26 percent. Accordingly, the BOE certifies that Contra Costa County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

OVERVIEW OF CONTRA COSTA COUNTY

Contra Costa County is located in northern California and is one of California's original 27 counties created in 1850. The county encompasses a total area of 803.77 square miles, consisting of 715.94 square miles of land area and 87.83 square miles of water area. Contra Costa County is bordered by Solano and Sacramento Counties to the north, San Joaquin County to the east, Alameda County to the south, and the San Francisco Bay to the west.

As of 2022, Contra Costa County had an estimated population of 1,156,966. There are 19 incorporated cities in Contra Costa County. The county seat is Martinez.

The Contra Costa County local assessment roll ranks 10th in value of the 58 county assessment rolls in California.[4]

[4] Statistics provided by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*, for year 2022-23.

FINDINGS AND RECOMMENDATIONS

As noted previously, our review concluded that the Contra Costa 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: Improve the administration of the welfare exemption by: (1) granting the welfare exemption in accordance with section 214(a), and (2) properly applying late-filing provisions for welfare exemption claims that are not filed timely.....8

RECOMMENDATION 2: Reappraise all properties exceeding the $1 million exclusion provided in section 63.1.....11

RECOMMENDATION 3: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469. 12

ADMINISTRATION

Exemptions

Article XIII, section 1 of the California Constitution sets forth the general principle that all property is taxable unless otherwise provided. Section 3 of article XIII authorizes exemption of certain types of property from property taxation and section 4 authorizes the Legislature to exempt certain other types of property from property taxation.[5]

Our review of the Assessor's exemption program focused on the welfare exemption.

Welfare Exemption

Article XIII, section 4(b) of the California Constitution authorizes the Legislature to exempt property owned and used exclusively for religious, hospital, or charitable purposes by organizations formed and operated exclusively for those purposes. When the Legislature enacted section 214 to implement this constitutional provision, a fourth purpose (scientific) was added. Both the organizational and property use requirements must be met for the exemption to be granted.

The welfare exemption is co-administered by the BOE and County Assessors. The BOE is responsible for determining whether an organization is qualified for either an *Organizational Clearance Certificate* (OCC) or a *Supplemental Clearance Certificate* (SCC), while the Assessor is responsible for determining whether the use of a qualifying organization's property is eligible for the welfare exemption.

The Assessor may not grant a welfare exemption on an organization's property unless the organization holds either a valid OCC or SCC. The Assessor may, however, deny an exemption claim based on non-qualifying use of the property, notwithstanding that the BOE has issued an OCC or SCC to the organization.

RECOMMENDATION 1: Improve the administration of the welfare exemption by: (1) granting the welfare exemption in accordance with section 214(a), and (2) properly applying late-filing provisions for welfare exemption claims that are not filed timely.

Grant the welfare exemption in accordance with section 214(a).

We found instances where the Assessor had not granted the full welfare exemption to personal property that was being used for qualifying purposes. In addition, we found examples where the Assessor had granted the welfare exemption on areas of the property that were not eligible for the exemption.

[5] The scope of our review for the exemptions topic is provided on the BOE website. ~~at https://boe.ca.gov/Assessors/pdf/exemptions_general.pdf.~~ As of 10/2/2025, please refer to the updated URL https://boe.ca.gov/proptaxes/general-exemptions/.

Section 214(a) provides that property used exclusively for religious, hospital, scientific, or charitable purposes owned and operated by community chests, funds, foundations, limited liability companies, or corporations organized and operated for religious, hospital, scientific, or charitable purposes is exempt from taxation.

Section 254.5(b)(1) provides, in part, that the Assessor shall review all claims for the welfare exemption to ascertain whether the property on which the exemption is claimed meets the requirements of Section 214.

The Assessor's inconsistent application of the welfare exemption may result in improper granting or denial of exemptions.

Properly apply late filing provisions for welfare exemption claims that are not filed timely.

We found instances where the Assessor did not apply or did not properly apply the late-filing provisions to a property when a welfare exemption claim was not filed timely. The late filings found were first time filing claim forms that were filed for property acquired after the lien date.

Section 271(a) provides that a welfare exemption claim filed on property acquired after the lien date is considered filed timely if filed within 90 days from the first day of the month following the month in which the property was acquired or by February 15 of the following calendar year, whichever occurs earlier. If the claimant does not file within the prescribed time period, but files late, then 85 percent of any tax, penalty, or interest is cancelled or refunded. In addition, section 271(c) provides that any tax, penalty, or interest imposed may not exceed $250.

By not properly applying late-filing provisions for welfare exemption claims, the Assessor is not in compliance with statutory requirements.

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 69.5 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.[6]

Change in Ownership Exclusion – Parent-Child and Grandparent-Grandchild

Prior to February 16, 2021, section 63.1 generally excludes from the definition of "change in ownership" the purchase or transfer of a principal residence and the first $1 million of other real property between parents and their children. Section 63.1 also excludes qualifying purchases or transfers from grandparents to their grandchildren if qualifying children of the grandparents are deceased as of the date of purchase or transfer.

To enforce the $1 million limit for property of an eligible transferor, other than their principal residence, the BOE maintains a statewide database that lists transfers of such property. To further the state and local interests served by tracking these transfers, section 63.1 encourages County Assessors to report such transfers to the BOE on a quarterly basis. The quarterly reporting, which was formerly mandatory, is now optional. However, if an Assessor opts out of reporting quarterly transfer information to the BOE, the Assessor must track such transfers internally to be in compliance with section 63.1.

The BOE compiles the information provided by Assessors to generate quarterly reports notifying Assessors of any transferors who have exceeded their $1 million limit. The data the BOE provides Assessors enables them to identify ineligible claims and, if necessary, take corrective action to ensure the $1 million limit isn't exceeded.

However, effective September 30, 2021, Senate Bill 539 (Stats. 2021, Ch. 427) added section 63.2, which generally excludes from the definition of "change in ownership" the purchase or transfer of a principal residence or family farm occurring on and after February 16, 2021 between parents and their children. Section 63.2 also excludes qualifying purchases or transfers occurring on and after February 16, 2021 from grandparents to their grandchildren if qualifying children of the grandparents are deceased as of the date of purchase or transfer.

The transfer of a principal residence (family home) or each legal parcel of a family farm is subject to a value cap that is the sum of the property's factored base year value plus $1 million. Section 2.1(c)(4) of article XIII A of the California Constitution and section 63.2 provides that

[6] The scope of our review for the change in ownership topic is provided on the BOE website. ~~at https://boe.ca.gov/Assessors/pdf/cio_general.pdf.~~ As of 10/2/2025, please refer to the updated URL https://boe.ca.gov/proptaxes/change-in-ownership/.

the $1 million amount is to be adjusted every other year for inflation beginning on February 16, 2023.

In addition to the value limitation on the principal residence or family farm, section 63.2 eliminates the exclusion for other real property other than the principal residence or family farm. Therefore, the BOE will no longer have the need to maintain a statewide database that lists transfers of such property.

RECOMMENDATION 2: Reappraise all properties exceeding the $1 million exclusion provided in section 63.1.

We found properties listed on the BOE's *Report of Transferors Exceeding $1,000,000*, which the Assessor either failed to reappraise those portions exceeding the $1 million limit or failed to report to the BOE the corrections necessary to resolve the issue.

Prior to February 16, 2021, section 63.1(a)(2) excludes from reassessment the purchase or transfer of the first $1 million of full cash value of all real property, other than a principal residence, of an eligible transferor in the case of a purchase or transfer between parents and their children. Based on optional quarterly reports submitted by Assessors to the BOE listing approved section 63.1 transfer exclusions, the BOE tracks transferors and the properties transferred for each county in an effort to enforce the $1 million limit. The BOE sends out a *Report of Transferors Exceeding $1,000,000*, which lists the transferor and the properties that have been excluded. Assessors should review this list and report any necessary corrections to the BOE, such as duplicate submissions or errors in the value submitted. For those properties exceeding the limit, the Assessor should determine if a reassessment is valid and coordinate with the taxpayer and any other counties involved to make sure the exclusion is not granted on properties once the $1 million limit has been exceeded. By allowing the exclusion of properties once the $1 million limit has been exceeded, the Assessor is allowing certain properties to be excluded from reassessment that would otherwise be reassessable.

However, as stated previously, effective September 30, 2021, Senate Bill 539 (Stats. 2021, Ch. 427) added section 63.2, which eliminates the exclusion for other real property other than the principal residence or family farm. Therefore, the BOE will no longer have the need to maintain a statewide database that lists transfers of such property.

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES

Audit Program

Prior to January 1, 2019, County Assessors were required to annually conduct a significant number of audits as specified in section 469. The significant number of audits required was at least 75 percent of the fiscal year average of the total number of mandatory audits the Assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, with 50 percent of those to be selected from a pool of those taxpayers with the largest assessments.[7] However, effective January 1, 2019, Senate Bill 1498 (Stats. 2018, Ch. 467) amended section 469 to provide County Assessors flexibility in meeting this annual audit requirement. Thus, beginning with the 2019–20 fiscal year, Assessors may also meet the requirements of section 469 by completing the four-year total of required annual audits within that four-year period. The first four-year period began with the 2019–20 fiscal year and ends with the 2022–23 fiscal year.

RECOMMENDATION 3: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

We found that the Assessor did not meet the minimum number of audits required by section 469 for the 2017-18 and 2018-19 fiscal years. The Assessor completed a total of 153 audits for the 2017-18 fiscal year and 161 audits for the 2018-19 fiscal year, with each fiscal year falling short of the required 175 audits. In addition, the Assessor conducted 121 audits for the 2019-20 fiscal year, 151 audits for the 2020-21 fiscal year, and 126 audits for the 2021-22 fiscal year.

For the 2017-18 and 2018-19 fiscal years, section 469 required the Assessor to audit 175 taxpayers per year, with 88 (87 in alternating years) of those audits from the pool of largest business property assessments and 87 (88 in alternating years) of the audits from the pool of all other business property owners. By failing to conduct the minimum number of audits for those fiscal years, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

However, as stated previously, effective January 1, 2019, Senate Bill (SB) 1498 provided the Assessor with some discretion in the number of audits to be completed each year. Rather than requiring the Assessor to complete a specified number of audits each year, SB 1498 amended section 469 to allow the Assessor to complete a four-year total number of audits in each category within a four-year period. The first year of the four-year period began with the 2019-20 fiscal year and, thus, at this time, we are unable to determine whether the Assessor will meet the minimum number of audits required for the current four-year period of audits, which will end with fiscal year 2022-23.

[7] The scope of our review for the audit program topic is provided on the BOE website. ~~at https://boe.ca.gov/Assessors/pdf/auditprogram_general.pdf.~~ As of 10/2/2025, please refer to the updated URL https://boe.ca.gov/proptaxes/audit-program/.

APPENDIX A: STATISTICAL DATA

Table 1: Assessment Roll

The following table displays pertinent information from the 2022-23 assessment roll.[8]

	PROPERTY TYPE	ENROLLED VALUE
Secured Roll	Land	$116,392,892,400
	Improvements	$130,295,691,007
	Fixtures	$5,453,168,347
	Personal Property	$889,710,509
	Total Secured	$253,031,462,263
Unsecured Roll	Land	$209,268,475
	Improvements	$534,030,501
	Fixtures	$3,551,086,700
	Personal Property	$2,776,455,052
	Total Unsecured	$7,070,840,728
Exemptions[9]		($8,246,910,778)
	Total Assessment Roll	$251,855,392,213

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[10]

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2022-23	$251,855,392,000	7.8%	7.5%
2021-22	$233,627,139,000	3.4%	4.1%
2020-21	$225,848,882,000	4.9%	5.7%
2019-20	$215,347,186,000	5.3%	6.1%
2018-19	$204,486,145,000	6.3%	6.5%

[8] Statistics provided by BOE-822, *Report of Assessed Values by City*, County 07 Contra Costa, for year 2022.
[9] The value of the Homeowners' Exemption is excluded from the exemptions total.
[10] Statistics provided by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*.

Table 3: Gross Budget and Staffing

The Assessor's budget has grown from $16,406,885 in fiscal year 2017-18 to $18,337,839 in fiscal year 2021-22.

For fiscal year 2021-22, the Assessor has 109 budgeted permanent positions. These positions consist of the Assessor, Assistant Assessor, 6 managers, 45 real property appraisers, 9 business property auditor-appraisers, 5 drafting/mapping technicians, 8 technical/professionals, and 34 support staff.[11]

The following table identifies the Assessor's budget and staffing over recent fiscal years:[12]

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2021-22	$18,337,839	9.5%	109
2020-21	$16,740,783	0.9%	112
2019-20	$16,588,928	-1.4%	122
2018-19	$16,828,843	2.6%	122
2017-18	$16,406,885	2.5%	122

Table 4: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[13]

FISCAL YEAR	ASSESSMENT APPEALS FILED
2021-22	956
2020-21	988
2019-20	626
2018-19	580
2017-18	590

[11] Statistics provided by the BOE Open Data Portal dataset – *Budgeted Permanent Positions*.
[12] Statistics provided by the BOE Open Data Portal datasets – *Gross and Net Budget* and *Budgeted Permanent Positions*.
[13] Statistics provided by the BOE Open Data Portal dataset – *Distribution of Assessment Appeals by Property Types*.

Table 5: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[14]

ROLL YEAR	WELFARE EXEMPTIONS	EXEMPTED VALUE
2022-23	1,031	$6,572,595,288
2021-22	1,037	$6,178,947,501
2020-21	1,050	$5,660,128,446
2019-20	1,046	$5,403,786,316
2018-19	1,017	$4,955,610,672

Table 6: 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:[15]

ROLL YEAR	TOTAL TRANSFER DOCUMENTS RECEIVED	REAPPRAISABLE TRANSFERS
2022-23	59,266	24,239
2021-22	48,474	18,578
2020-21	46,628	18,466
2019-20	44,223	19,668
2018-19	49,833	21,111

[14] Statistics provided by BOE-802, *Report on Exemptions*.
[15] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, Transfers*.

Table 7: 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:[16]

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2022-23	30,354	3,811
2021-22	36,765	3,396
2020-21	59,204	4,112
2019-20	59,729	4,188
2018-19	70,725	3,937

Table 8: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[17]

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2022-23	6,437
2021-22	14,777
2020-21	18,504
2019-20	21,001
2018-19	26,708

[16] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, New Construction*.
[17] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, Proposition 8*.

Table 9: Audits

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.[18]

MINIMUM NUMBER OF AUDITS REQUIRED[19]	2021-22	2020-21	2019-20	2018-19	2017-18
Largest Assessments				88	87
All Other Taxpayers				87	88
Total Required				175	175
NUMBER OF AUDITS COMPLETED					
Total Audits Completed	125	152	113	175	157
Largest Assessments	61	89	59	88	66
Over/(Under) Required				0	(21)
All Other Taxpayers	64	63	54	87	91
Over/(Under) Required					
CCCASE AUDITS					
Prepared for other county Assessors	0	2	10	4	14

[18] Statistics provided by the BOE Open Data Portal dataset – *Business Property Workload Data, Audits*.
[19] See Letter to Assessors (LTA) No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for years 2017-18 through 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the number of audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

APPENDIX B: ASSESSMENT PRACTICES SURVEY DIVISION / PROPERTY TAX DEPARTMENT SURVEY GROUP

Contra Costa County

Chief

Holly Cooper

Survey Program Director:

Gary Coates	Principal Property Appraiser

Survey Team Supervisor:

Christine Bradley	Supervising Property Appraiser

Survey Team:

Jeff Arthur	Senior Specialist Property Auditor Appraiser
Vida McIsaac	Senior Specialist Property Appraiser
Artemis Oestreich	Senior Specialist Property Appraiser
Derrick Yee	Associate Property Auditor Appraiser
Chris Howell	Associate Property Appraiser
Nicole Grady	Associate Property Appraiser
Amy Andresen	Associate Property Appraiser
Hanju Lee	Associate Property Appraiser
Eric Collins	Assistant Property Auditor Appraiser
Luis Pulmones	Staff Services Analyst

APPENDIX C: RELEVANT STATUTES AND REGULATIONS

Reference	Description
Government Code	
§15640	**Survey by board of county assessment procedures.**
§15641	**Audit of records, appraisal data not public.**
§15642	**Research by board employees.**
§15643	**When surveys to be made.**
§15644	**Recommendations by board.**
§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	
§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 Board 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 Contra Costa County Assessor's response begins on the next page. The BOE has no comments regarding the response.

Contra
Costa
County

Office of Assessor

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Gus S. Kramer
Assessor

Vince R. Robb
Assistant Assessor

November 20, 2024

Mr. David Yeung, Deputy Director
State Board of Equalization
Property Tax Department, MIC 63
P.O. Box 942879
Sacramento, CA 94279-0064

Dear Mr. Yeung:

Pursuant to Section 15645 of the California Government Code, enclosed is the Contra Costa County Assessor's response to the recommendations contained in the Assessment Practices Survey of the 2022-2023 assessment roll conducted by the State Board of Equalization. Please incorporate my responses into your final Assessment Practices Survey Report.

We appreciate the survey team's positive and praising comments regarding the office's assessment procedures and practices. The report found the Contra Costa County Assessor's Office assessment program to be effective, comprehensive, well-managed, and in compliance with statutory requirements. The report further recognizes that the Assessor's Office has improved efficiencies and its operations through the development and use of new technology.

In my response to the survey report, you will see that I have concurred and implemented all of the State Board of Equalization's recommendations.

I would like to thank all of the State Board of Equalization survey team members for the professional and courteous manner in which they conducted themselves throughout the survey.

Also, I would like to express my gratitude for the employees of the Assessor's Office for their hard work, expertise, dedication, and commitment to public service.

Sincerely,

GUS S. KRAMER
Assessor

Enclosure

cc: Ms. Holly Cooper
Mr. Gary Coates
Ms. Christine Bradley

CONTRA COSTA COUNTY
STATE BOARD OF EQUALIZATION
ASSESSMENT PRACTICES SURVEY RESPONSES – NOVEMBER 2024

RECOMMENDATION 1: Improve the administration of the welfare exemption by: (1) granting the welfare exemption in accordance with section 214(a), and (2) properly applying late-filing provisions for welfare exemption claims that are not filed timely.

Response: We concur. We have implemented new training, protocols, and oversight per your recommendation.

RECOMMENDATION 2: Reappraise all properties exceeding the $1 million exclusion provided in section 63.1.

Response: We concur. As stated in the survey report, with the passage of Proposition 19, this will soon become obsolete by pure attrition. As staff time has allowed, we have been working with other Assessor's offices to reconcile the remaining few.

RECOMMENDATION 3: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

Response: We concur. We have recently hired 3 new Auditor-Appraisers. However, as with many Assessor's offices across the state, recruitment and retention of Auditor-Appraisers is very challenging.