From: Teresa Jordan
Sent: Thursday, March 19, 2026 2:02 PM
To: Haggerty, Lisa
Subject: Assessors' Handbook Sec 516- Cemeteries.

Dear Ms. Haggerty:

Yesterday, I came across the 2026 Draft Assessors' Handbook Section 516, Assessment of Cemeteries and Assessment Handbook 265, Cemetery Exemption while researching the County of Ventura's property taxes information. I have read the document a couple of times. The following are my comments from the perspective of an "Interested Party":

#1 - I support the combining and updating efforts of BOE staff.

#2 - On Page 6, "(a)", it is stated "...or that all interments have removed from that portion of property from which dedication is sought to be removed." The sentence should read "...or that all interments have been removed..."(lines 25-26).

#3 - On Page 22, under Subject Property Data, Owner of Record, why is the telephone number deleted; is it due to changing forms of communication, or area codes, etc.(line 30)?

#4 - Page 23, under History, I do not agree with the deletion of this paragraph (lines 9-14.). Note that a public cemetery district, and a public cemetery's history are priceless to the training of of directors/trustees when there are vacancy turnovers since the individuals are "volunteers", and training is on an as you go basis! For this reason, I compiled binders (training manuals) for the County of Ventura's 3 public cemetery districts (Bardsdale, El Rancho, Simi, and Piru) Boards of Trustees. There is also on the BOE website the following: "The Agency and its History".

#5 - Since I did not write down on my notes the source for the following statement from the BOE's website: "To be a high-performing, innovative public agency delivering exceptional tax administration services with transparency, integrity, and accountability",

I visited BOE's Strategic Plan 2026-30. I was unable to access the document. How can I access the Strategic Plan? According to my online research this statement is in the BOE's Strategic Plan 2026-2030. And AI Overview states "California State Board of Equalization(BOE) strives to be a high-performing, innovative public agency delivering exceptional tax administrative services with transparency, integrity, and accountability."

Sincerely,

Mrs. M. Teresa Jordan

