



STATE BOARD OF EQUALIZATION
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December 30, 2025

TO COUNTY ASSESSORS:

**SAN MATEO COUNTY
ASSESSMENT PRACTICES SURVEY**

No. 2025/043

A copy of the [San Mateo 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 Mark Church, San Mateo County Assessor-County Clerk-Recorder & Chief Elections Officer, 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 San Mateo 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 2025. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Church 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