



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0123
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento

SALLY J. LIEBER
Second District, San Francisco

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director
No. 2026/041

October 21, 2026

To County Assessors:

Sonoma County Assessment Practices Survey

A copy of the [Sonoma 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 Deva Marie Proto, Sonoma County Clerk-Recorder-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 Sonoma 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 October through December 2025. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Assessor Proto 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