STATE OF CALIFORNIA

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

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November 10, 2026

No. 2026/042

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