

STATE BOARD OF EQUALIZATION PROPERTY TAX DEPARTMENT

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 ● FAX 1-916-285-0134
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.) First District, Lancaster

FIONA MA, CPA Second District, San Francisco

JEROME E. HORTON Third District, Los Angeles County

DIANE L. HARKEY Fourth District, Orange County

BETTY T. YEE State Controller

DEAN R. KINNEE Executive Director No. 2018/027

July 5, 2018

## TO COUNTY ASSESSORS:

## RIVERSIDE COUNTY ASSESSMENT PRACTICES SURVEY

A copy of the <u>Riverside County Assessment Practices Survey</u> Report is enclosed for your information. The 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 and cities and 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 Peter Aldana, Riverside County Assessor-County Clerk-Recorder, 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 Riverside County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Mr. Aldana and his 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, Chief Counties-Assessed Properties Division Property Tax Department

DY:dcl Enclosure