



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

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No. 2024/006

February 23, 2024

TO COUNTY ASSESSORS:

**PROPERTY TAX DEPARTMENT REORGANIZATION  
AND NEW DIVISION CHIEFS**

The State Board of Equalization (BOE) has reorganized its Property Tax Department to reinstate the Assessment Practices Survey Division as a separate division from the existing County-Assessed Properties Division, and has filled the Chief position in both divisions.

*Assessment Practices Survey Division*

The Assessment Practices Survey Division performs compliance audit surveys to determine the adequacy of the assessment procedures and practices used by County Assessors, which may include a sampling of assessments from the local assessment roll in selected counties and cities and counties.

I am pleased to announce the promotion of Ms. Holly Cooper to the Chief position of the Assessment Practices Survey Division, effective January 8, 2024.

Ms. Cooper came to the BOE in 2012 as an Assistant Property Appraiser, bringing with her appraising and supervising experience. Ms. Cooper started her career in the State-Assessed Properties Division as an Assistant Property Appraiser valuing railroad and utility land parcels. She was then promoted to an Associate Property Appraiser handling the more complex assignments. In 2019, Ms. Cooper took the opportunity to join the County-Assessed Properties Division as a Supervising Property Appraiser in the Assessment Practices Survey Unit. Ms. Cooper has been the Principal Property Appraiser in the Survey Program since 2021 and has driven many of the innovations in efficiency for the program.

*County-Assessed Properties Division*

The County-Assessed Properties Division develops property tax assessment policies, procedures, and informational materials, i.e., Letters To Assessors, the *Assessors' Handbook*, and proposed property tax rules to guide County Assessors statewide to ensure consistency and uniformity throughout the state; certifies appraisers and assessment analysts for property tax purposes, conducts appraisal training courses and workshops, and maintains training records; reviews applications for organizational clearance certificates by organizations seeking the welfare exemption; and reviews legal entity change in control and ownership filings, determining if a reassessable event

occurred, and disseminates information to County Assessors regarding changes in control and ownership of legal entities.

I am pleased to announce the promotion of Ms. Lauren Keach to the Chief position of the County-Assessed Properties Division, effective January 16, 2024.

Ms. Keach joined the BOE as an Assistant Property Appraiser in 2016, bringing with her experience in commercial real estate appraisal. Ms. Keach began her career in the Legal Entity Ownership Program (LEOP) and was then promoted in 2017 to Associate Property Appraiser in the Assessment Practices Survey Unit, gaining valuable experience and specializing in the welfare exemption topic. Following her time in the Survey Program, she was promoted to Senior Specialist Property Appraiser in LEOP, handling the most complex assignments. In 2020, Ms. Keach became the Supervising Property Appraiser in LEOP. Ms. Keach began her role as Principal Property Appraiser in 2021, managing the LEOP and the Welfare Exemption Section. As the Principal, Ms. Keach has made significant improvements to these programs, resulting in an increase in production and efficiency in addition to handling significant projects affecting the units and the agency.

Congratulations to Ms. Cooper and Ms. Keach on their appointments to their new positions.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:gs