



STATE BOARD OF EQUALIZATION
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April 21, 2006

TO COUNTY ASSESSORS:

SAN JOAQUIN COUNTY
ASSESSMENT PRACTICES SURVEY

No. 2006/017

A copy of the San Joaquin County Assessment Practices Survey 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 each county and city and county 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 Gary W. Freeman, San Joaquin County Assessor-Recorder-Clerk, 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 Joaquin County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's County Property Tax Division from September 2004 through February 2005. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Mr. Freeman 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.

These survey reports give government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share with us your questions, comments, and suggestions for improvement.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:jm
Enclosure