



STATE BOARD OF EQUALIZATION
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No. 2014/067

December 23, 2014

TO COUNTY ASSESSORS:

**MERCED COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY**

A copy of the [Merced County Supplemental 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 Barbara J. Levey, Merced County Assessor-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 supplemental survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Merced County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this supplemental survey was performed by the BOE's County-Assessed Properties Division during August 2013. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Ms. Levey and her staff gave their complete cooperation during the supplemental 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/ Dean R. Kinnee

Dean R. Kinnee
Acting Deputy Director
Property Tax Department

DRK:dcl
Enclosure