

ALPINE COUNTY ASSESSMENT PRACTICES SURVEY

SEPTEMBER 2025

CALIFORNIA STATE BOARD OF EQUALIZATION

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September 10, 2025

TO COUNTY ASSESSORS:

**ALPINE COUNTY
ASSESSMENT PRACTICES SURVEY**

No. 2025/026

A copy of the Alpine 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 Donald O'Connor, Alpine County Assessor/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 the Alpine County Board of Supervisors and Grand Jury.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from September through October 2024. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. O'Connor 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

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INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Alpine County Assessor/Recorder Office.¹

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, and the Senate and Assembly; and the Alpine County Board of Supervisors and Grand Jury. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Donald O'Connor, Alpine County Assessor/Recorder, elected to file their initial response prior to the publication of our survey; it is included in this report following the Appendices.

¹ This review covers only the assessment functions of the office.

OBJECTIVE

The survey shall "...show...the extent to which assessment practices are consistent with or differ from state law and regulations."² The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures, and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county – unless specifically exempt – and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

SCOPE AND METHODOLOGY

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, our survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code³ section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by satisfactory statistical result from a sampling of the county's assessment roll or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

This survey examined the assessment practices of the Alpine County Assessor's Office for the 2023-24 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), our review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

Our survey methodology of the Alpine County Assessor/Recorder Office included reviews of the Assessor's records, interviews with the Assessor and their staff, and contacts with officials in other public agencies in Alpine County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of our review of county assessment practices, please refer to the BOE's website at <https://www.boe.ca.gov/proptaxes/assessment-practices-survey->

² Government Code section 15642.

³ Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

[division/scope.htm](#). Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found at <https://www.boe.ca.gov/proptaxes/assessment-practices-survey-division/survey.htm>.

EXECUTIVE SUMMARY

This report offers recommendations to help the Assessor correct assessment problems identified by the survey team. The survey team makes recommendations when assessment practices in a given area are not in accordance with property tax law or generally accepted appraisal practices. An assessment practices survey is not a comprehensive audit of the Assessor's entire operation. The survey team does not examine internal fiscal controls or the internal management of an Assessor's office outside those areas related to assessment. In terms of current auditing practices, an assessment practices survey resembles a compliance audit – the survey team's primary objective is to determine whether assessments are being made in accordance with property tax law.

We examined the assessment practices of the Alpine County Assessor's Office for the 2023-24 assessment roll.

During our survey, we conducted reviews of the following areas:

- Administration

We reviewed the Assessor's administrative policies and procedures that affect both the real property and business property assessment programs. Specific areas reviewed include budget and staffing, workload, assessment appeals, and exemptions. In the area of administration, the Assessor is effectively managing the workload, assessment appeals, and exemptions programs.

- Assessment of Real Property

We reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, and declines in value. In the area of real property assessment, the Assessor has effective programs for change in ownership, new construction, and declines in value.

- Assessment of Personal Property and Fixtures

We reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, and business equipment valuation. In the area of personal property and fixtures assessment, we made recommendations for improvement in the audit, business property statement, and business equipment valuation programs.

Despite the recommendations noted in this report, we found most properties and property types are assessed correctly, and the overall quality of the assessment roll meets state standards.

We found no significant assessment problems as defined in Rule 371. Since Alpine County was not selected for assessment sampling pursuant to Government Code section 15643(b), this report does not include the assessment ratios that are generated for surveys that include assessment

sampling. Accordingly, pursuant to section 75.60, Alpine County continues to be eligible for recovery of costs associated with administering supplemental assessments.

OVERVIEW OF ALPINE COUNTY

Alpine County is located in eastern California and was created in 1864. The county encompasses a total area of 743.18 square miles, consisting of 738.33 square miles of land area and 4.85 square miles of water area. Alpine County is bordered by the state of Nevada to the north, Mono County to the east, Tuolumne County to the south, Calaveras County to the southwest, El Dorado County to the northwest, and Amador County to the west.

As of 2023, Alpine County had an estimated population of 1,141. There are no incorporated cities in Alpine County. The county seat is Markleeville.

The Alpine County local assessment roll ranks 57th in value of the 58 county assessment rolls in California.⁴



⁴ Statistics provided by the BOE Open Data Portal dataset - [County Assessed Property Values, by Property Class and County \(Table 7\)](#), for year 2023-24.

FINDINGS AND RECOMMENDATIONS

As noted previously, our review concluded that the Alpine County assessment roll meets the requirements for assessment quality established by section 75.60. This report does not provide a detailed description of all areas reviewed; it addresses only the deficiencies discovered.

Following is a list of the formal recommendations contained in this report.

- RECOMMENDATION 1:** Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.....8
- RECOMMENDATION 2:** Consistently apply a penalty assessment to all business property accounts that fail to file a BPS in accordance with section 463. ..9
- RECOMMENDATION 3:** Support any divergence from the Board-recommended use of the price indices and percent good factors published in Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), with market evidence. ..9

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES

Audit Program

Prior to January 1, 2019, County Assessors were required to annually conduct a significant number of audits as specified in section 469. The significant number of audits required was at least 75 percent of the fiscal year average of the total number of mandatory audits the Assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, with 50 percent of those to be selected from a pool of those taxpayers with the largest assessments.⁵ However, effective January 1, 2019, Senate Bill 1498 (Stats. 2018, Ch. 467) amended section 469 to provide County Assessors flexibility in meeting this annual audit requirement. Thus, beginning with the 2019–20 fiscal year, Assessors may also meet the requirements of section 469 by completing the four-year total of required annual audits within that four-year period. The first four-year period began with the 2019–20 fiscal year and ends with the 2022–23 fiscal year.

RECOMMENDATION 1: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

We found that the Assessor does not have a formal audit program and did not meet the minimum number of total audits required by section 469 for the four-year fiscal period beginning with the 2019-20 fiscal year and ending with the 2022-23 fiscal year. The Assessor completed a total of zero audits for the four-year fiscal period falling short of the required four audits.

For the 2019-20 to 2022-23 four-year fiscal period, section 469 required the Assessor to audit four taxpayers, with two of those audits from the pool of largest business property assessments and two of the audits from the pool of all other business property owners.

By failing to conduct the minimum number of audits for the four-year fiscal period, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

Business Property Statement Program

Each person owning taxable personal property (other than a manufactured home) having an aggregate cost of \$100,000 or more annually file a business property statement (BPS) with the Assessor, other persons must file a BPS if requested by the Assessor. Property statements form the backbone of the business property assessment program.⁶

⁵ The scope of our review for the audit program topic is provided on the BOE website at <https://boe.ca.gov/proptaxes/audit-program/>.

⁶ The scope of our review for the business property statement program topic is provided on the BOE website at <https://boe.ca.gov/proptaxes/business-property-statement-program/>.

RECOMMENDATION 2: Consistently apply a penalty assessment to all business property accounts that fail to file a BPS in accordance with section 463.

We found that the Assessor does not consistently apply the section 463 penalty assessment to business property accounts when a required BPS is not filed.

Section 463(a) states, in relevant part, that if any person who is required by law or is requested by the Assessor to make an annual property statement fails to file an annual property statement within the time limit specified, a penalty of 10 percent of the assessed value of the unreported taxable tangible property of that person placed on the current roll shall be added to the assessment made on the current roll.

By not consistently applying the penalty required by law when a taxpayer fails to file, the incentive to file a property statement is diminished, which may result in unequal treatment of taxpayers and a possible loss of tax revenue.

Business Equipment Valuation

Assessors value most machinery and equipment using business property valuation factors. Some valuation factors are derived by combining price index factors with percent good factors, while other valuation factors result from valuation studies. Under this methodology, value for taxation purposes is established by multiplying a property's historical cost by an appropriate valuation factor.⁷

RECOMMENDATION 3: Support any divergence from the Board-recommended use of the price indices and percent good factors published in Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), with market evidence.

We found a number of compilation errors in the Assessor's 2023-24 business equipment valuation tables largely resulting from the misapplication of Board-prescribed cost indices. The Assessor's business equipment valuation tables do not adhere to the Board-recommended 125 percent maximum price index factor, as delineated in AH 581. In addition, we found a valuation table where the Assessor applied index factors more than once.

The price index and percent good factors published in AH 581 are intended for use in mass appraisal and are generally reliable and practical for converting historical cost to estimates of reproduction cost. Index factors are developed to recognize both price changes and technological progress, and are intended to reflect the price of a new replacement. The percent good factors are supported by the premise that business equipment loses value with both use and age, and are intended to reflect the average loss in value suffered by specific types of properties over their expected service lives.

⁷ The scope of our review for the business equipment valuation topic is provided on the BOE website at <https://boe.ca.gov/proptaxes/business-equipment-valuation/>.

The Board-prescribed factors published in AH 581 are based upon specific market behavior and are intended to facilitate the derivation of current market value estimates in mass appraisal applications. Any deviation from these recommended factors must be supported by documented market evidence to substantiate that a more accurate value indicator would result.

To account for normal technological change over time, the BOE recommends that Assessors use a maximum equipment index factor when valuing equipment. The recommended maximum index factor is the factor for an equipment age equal to 125 percent of the estimated average service life of the equipment. Using a recommended maximum index factor, combined with percent good factors, not only accounts for the normal effects of technological change in value, but also contributes to the correct calculation of the composite minimum value factors.

The Assessor's improper application of Board-prescribed factors reduces their effectiveness as a mass valuation estimate tool and increases the chance of inaccurate value conclusions. A further consequence of using unsupported valuation tables is the increased likelihood of disparate enrolled valuations when comparing similar property enrollments in other counties.

APPENDIX A: STATISTICAL DATA

Table 1: Assessment Roll

The following table displays pertinent information from the 2023-24 assessment roll.⁸

	PROPERTY TYPE	ENROLLED VALUE
Secured Roll	Land	\$256,551,418
	Improvements	\$584,710,470
	Fixtures	\$134,970
	Personal Property	\$2,196,393
	Total Secured	\$843,593,251
Unsecured Roll	Land	\$10,437,621
	Improvements	\$12,071,524
	Fixtures	\$10,867,185
	Personal Property	\$19,663,396
	Total Unsecured	\$53,039,726
Exemptions⁹		(\$581,121)
	Total Assessment Roll	\$896,051,856

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:¹⁰

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2023-24	\$896,052,000	5.1%	6.7%
2022-23	\$852,849,000	7.0%	7.5%
2021-22	\$797,351,000	2.7%	4.1%
2020-21	\$776,342,000	2.6%	5.7%
2019-20	\$756,661,000	3.3%	6.1%

⁸ Statistics provided by BOE-822, *Report of Assessed Values by City*, County 02 Alpine for year 2023.

⁹ The value of the Homeowners' Exemption is excluded from the exemptions total.

¹⁰ Statistics provided by the BOE Open Data Portal dataset - [County Assessed Property Values, by Property Class and County \(Table 7\)](#).

Table 3: Gross Budget and Staffing

The Assessor's budget has increased from \$318,137 in fiscal year 2018-19 to \$463,838 in fiscal year 2022-23.

For fiscal year 2022-23, the Assessor had 3 budgeted permanent positions. These positions consist of the Assessor, 1 real property appraiser, and 1 cadastral draft person.¹¹

The following table identifies the Assessor's budget and staffing over recent fiscal years:¹²

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2022-23	\$463,838	21.9%	3
2021-22	\$380,357	-3.1%	3
2020-21	\$392,484	0%	3
2019-20	\$392,484	23.4%	3
2018-19	\$318,137	-9.9%	3

Table 4: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:¹³

FISCAL YEAR	ASSESSMENT APPEALS FILED
2022-23	5
2021-22	10
2020-21	3
2019-20	1
2018-19	5

¹¹ Statistics provided by the BOE Open Data Portal dataset – [Budgeted Permanent Positions](#).

¹² Statistics provided by the Assessor and BOE Open Data Portal datasets – [Gross and Net Budget](#) and [Budgeted Permanent Positions](#).

¹³ Statistics provided by the Assessor and BOE Open Data Portal dataset – [Distribution of Assessment Appeals by Property Types](#).

Table 5: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:¹⁴

ROLL YEAR	WELFARE EXEMPTIONS	EXEMPTED VALUE
2023-24	1	\$378,000
2022-23	2	\$569,000
2021-22	1	\$364,000
2020-21	1	\$372,000
2019-20	1	\$328,000

Table 6: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:¹⁵

ROLL YEAR	TOTAL TRANSFER DOCUMENTS RECEIVED	REAPPRAISABLE TRANSFERS
2023-24	624	171
2022-23	430	194
2021-22	1,106	0
2020-21	507	190
2019-20	707	0

¹⁴ Statistics provided by BOE-802, *Report on Exemptions*.

¹⁵ Statistics provided by the Assessor and BOE Open Data Portal dataset – [Real Property Workload Data, Transfers](#).

Table 7: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:¹⁶

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2023-24	121	57
2022-23	149	0
2021-22	104	0
2020-21	111	0
2019-20	95	0

Table 8: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:¹⁷

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2023-24	483
2022-23	549
2021-22	962
2020-21	771
2019-20	753

¹⁶ Statistics provided by the Assessor and BOE Open Data Portal dataset – [Real Property Workload Data, New Construction](#).

¹⁷ Statistics provided by the Assessor and BOE Open Data Portal dataset – [Real Property Workload Data, Proposition 8](#).

Table 9: Audits

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.¹⁸

MINIMUM NUMBER OF AUDITS REQUIRED¹⁹	2022-23	2021-22	2020-21	2019-20	2018-19
Largest Assessments					0
All Other Taxpayers					1
Total Required					1
NUMBER OF AUDITS COMPLETED					
Total Audits Completed	0	0	0	0	0
Largest Assessments	0	0	0	0	0
Over/(Under) Required					0
All Other Taxpayers	0	0	0	0	0
Over/(Under) Required					(1)
CCCASE AUDITS					
Prepared for other county Assessors	0	0	0	0	0

¹⁸ Statistics provided by the Assessor and BOE Open Data Portal dataset – [Business Property Workload Data, Audits](#).

¹⁹ See Letter to Assessors (LTA) No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for year 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the number of audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

**APPENDIX B: ASSESSMENT PRACTICES SURVEY
DIVISION / PROPERTY TAX DEPARTMENT
SURVEY GROUP**

Alpine County

Chief

Holly Cooper

Survey Program Director:

Gary Coates

Principal Property Appraiser

Survey Team Supervisor:

Alexander B. Fries

Supervising Property Appraiser

Survey Team:

Artemis Oestreich

Senior Specialist Property Appraiser

Nicole Grady

Associate Property Appraiser

Kat Santora

Associate Property Appraiser

Gregory Dela Cruz

Associate Governmental Program Analyst

APPENDIX C: RELEVANT STATUTES AND REGULATIONS

Reference	Description
<i>Government Code</i>	
§15640	Survey by board of county assessment procedures.
§15641	Audit of records, appraisal data not public.
§15642	Research by board employees.
§15643	When surveys to be made.
§15644	Recommendations by board.
§15645	Survey report, final survey report, Assessor's report.
§15646	Copies of final survey reports to be filed with local officials.
<i>Revenue and Taxation Code</i>	
§75.60	Allocation for administration.
<i>Title 18, California Code of Regulations</i>	
Rule 371	Significant assessment problems.

ASSESSOR'S RESPONSE TO BOE'S FINDINGS

Section 15645 of the Government Code provides that the Assessor may file with the Board a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Alpine County Assessor's response begins on the next page. The BOE has no comments regarding the response.



COUNTY OF ALPINE
Office of Assessor/Recorder

Donald O'Connor,
Alpine County Assessor/Recorder

July 24, 2025

State Board of Equalization
Property Tax Department, MIC 63
Attention: Mr. David Yeung, Deputy Director
P.O. Box 942879
Sacramento, CA 94279-0064

Dear Mr. Yeung:

Pursuant to California Government Code 15645 I am providing our written response to the findings and recommendations contained in the Alpine County Assessment Practices Survey of the 2023-24 assessment roll.

Survey Team Supervisor Alexander B. Fries and team accomplished their review in an efficient manner with minimal interruption of our operations. I would like to thank all of the State Board of Equalization survey team members for the professional and courteous way they conducted themselves throughout the entire survey as well as the way they worked with our staff. We appreciate the knowledgeable conversations with SBE staff during the survey process. I want to recognize the dedication and professionalism of our staff and their commitment to providing fair and accurate assessments to the property owners of our county and their commitment to public service.

The results of the survey are very beneficial to us. It provides constructive recommendations and gives us the opportunity to focus on policies and procedures. This allows us to complete our mission of generating accurate, timely and fair assessments, while providing the highest level of benefit to the people we serve. We appreciate the opportunity to gain constructive input from your staff, whose experience throughout the state helps broaden our knowledge and perspective.

Sincerely,

Donald O'Connor
Alpine County Assessor-Recorder

Recommendation 1: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

Response: The Assessor concurs, and our office is working on implementing the recommendation.

Recommendation 2: Consistently apply a penalty assessment to all business property accounts that fail to file a BPS in accordance with section 463.

Response: The Assessor concurs and has spoken with staff to address this issue.

Recommendation 3: Support any divergence from the Board-recommended use of the price indices and percent good factors published in Assessors' Handbook Section 581, Equipment and Fixtures Index, Percent Good and Valuation Factors (AH 581), with market evidence.

Response: The Assessor concurs and will make sure we have written evidence if we diverge from the published CAA or Board recommended price indices or percent good factors. Additional steps have been implemented to address the issue.