

Sonoma County Assessment Practices Survey

October 2026

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No. 2026/041

October 21, 2026

To County Assessors:

Sonoma County Assessment Practices Survey

A copy of the *Sonoma 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 Deva Marie Proto, Sonoma County Clerk-Recorder-Assessor, 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, the State Legislature, and to the Sonoma County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from October through December 2025. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Assessor Proto 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. 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 Sonoma County Clerk-Recorder-Assessor's 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, the Senate and Assembly, and to the Sonoma County Board of Supervisors, Grand Jury, and Assessment Appeals Board. 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 Deva Marie Proto, Sonoma County Clerk-Recorder-Assessor, elected to file their initial response prior to the publication of the BOE's 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, the BOE's 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 Sonoma County Assessor's Office for the 2024-25 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), BOE's review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

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

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.

For a detailed description of the scope of the BOE's review of county assessment practices, refer to the [BOE website](http://boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm) (boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm). Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found on the [BOE website](http://boe.ca.gov/proptaxes/assessment-practices-survey-division/survey.htm) (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.

The BOE examined the assessment practices of the Sonoma County Assessor's Office for the 2024-25 assessment roll.

During the survey, the BOE conducted reviews of the following areas:

- Administration

The BOE 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, disaster relief, and exemptions. In the area of administration, the Assessor is effectively managing the workload, assessment appeals, disaster relief, and exemptions programs.

- Assessment of Real Property

The BOE reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, declines in value, and certain properties subject to special assessment procedures, such as California Land Conservation Act (CLCA) property and mineral property. In the area of real property assessment, the Assessor has effective programs for change in ownership and new construction. However, the BOE made recommendations for improvement in the declines in value, CLCA property, and mineral property programs.

- Assessment of Personal Property and Fixtures

The BOE 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, the Assessor has effective programs for business property statements and business equipment valuation. However, the BOE made a recommendation for improvement in the audit program.

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

The BOE found no significant assessment problems as defined in Rule 371. Since Sonoma 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, Sonoma County continues to be eligible for recovery of costs associated with administering supplemental assessments.

Overview of Sonoma County

Sonoma County is located in northwest California and is one of California's original 27 counties created in 1850. The county encompasses a total area of 1,768 square miles, consisting of 1,576 square miles of land area and 192 square miles of water area. Sonoma County is bordered by Mendocino County to the north, Lake and Napa Counties to the east, Marin County to the south, and the Pacific Ocean to the west.

As of 2024, Sonoma County had an estimated population of 485,375. There are nine incorporated cities in Sonoma County. Those cities include Cloverdale, Cotati, Healdsburg, Petaluma, Rohnert Park, Santa Rosa, Sebastopol, Sonoma, and Windsor. The county seat is Santa Rosa.

The Sonoma County local assessment roll ranks 13th in value of the 58 county assessment rolls in California.⁴



⁴ County Assessed Property Values, by Property Class and County (Table 7) for year 2024-25, statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Findings and Recommendations

As noted previously, BOE's review concluded that the Sonoma 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: | Annually review all decline in value properties pursuant to section 51(e)..... | 8 |
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Assessment of Real Property

Declines in Value

Section 51 requires the Assessor to enroll on the lien date an assessment that is the lesser of a property's factored base year value (FBYV) or its current full cash value, as defined in section 110. Thus, if a property's full cash value falls below its FBYV on any given lien date, the Assessor must enroll that lower value. If, on a subsequent lien date, a property's full cash value rises above its FBYV, then the Assessor must enroll the FBYV.⁵

Recommendation 1: Annually review all decline in value properties pursuant to section 51(e).

The BOE found that for properties already in a decline-in-value status, the Assessor does not consistently perform annual reviews for each of these properties in accordance with section 51(e).

Section 51(e) provides that the Assessor is not required to annually appraise all assessable property to determine if the property qualifies for a decline-in-value reduction. However, for each lien date after the first lien date for which the taxable value of the property is reduced, the value of that property must be annually reappraised at its full cash value until its full cash value exceeds its FBYV.

By not annually reviewing all properties in decline-in-value status, the Assessor is not in compliance with statute and may be enrolling incorrect assessments for the lien date.

California Land Conservation Act Property

Pursuant to the California Land Conservation Act (CLCA) of 1965, agricultural preserves may be established by a city or county for the purpose of identifying areas within which the city or county will enter into CLCA contracts with property owners.

Property owners who place their lands under contract agree to restrict the use of such lands to agriculture and other compatible uses, in exchange, the lands are assessed at a restricted value. Lands under contract are valued for property tax purposes by a method that is based upon agricultural income-producing ability (including income derived from compatible uses, such as hunting rights and communications facilities). Such lands must be assessed at the lowest of the restricted value, current market value, or factored base year value.⁶

Income and Expenses

The income to be capitalized is the economic net income attributable to the land determined, whenever possible, by the analysis of rents received in the area for similar lands in similar use.

⁵ The scope of the BOE's review for the declines in value topic is provided on the [BOE website](http://boe.ca.gov/proptaxes/declines-in-value/) (boe.ca.gov/proptaxes/declines-in-value/).

⁶ The scope of the BOE's review for the California Land Conservation Act property topic is provided on the [BOE website](http://boe.ca.gov/proptaxes/california-land-conservation-act/scope.htm) (boe.ca.gov/proptaxes/california-land-conservation-act/scope.htm).

To determine net income, the appraiser must estimate the future gross income the land can be expected to produce, and subtract from that estimate the allowable cash expenses (except property taxes) necessary to maintain this income. The gross income is primarily from agricultural production, but it also includes income from any compatible uses actually occurring, such as lease payments for oil or gas exploration rights, communication facility sites, and recreational uses, such as hunting or fishing. There are no limits placed upon the income to be capitalized unless the contract contains a provision establishing a minimum annual income per acre.

Since the income to be capitalized in the valuation of open-space properties is the net income attributable to the land, the expenses necessary to maintain this income and the portion of the income attributable to improvements must be subtracted from the expected gross income prior to capitalization. The type of expenses deducted, and to some extent the amount of the deductions, will depend upon the composition of the gross income.

Recommendation 2: Improve the CLCA program by: (1) capitalizing compatible use income, and (2) properly accounting for deductions for expense charges from the income stream attributable to the real property.

Capitalize compatible use income.

The BOE found that the Assessor does not recognize compatible use income when valuing CLCA properties having additional income from cell tower leases.

Property encumbered by a CLCA contract is assessed on the basis of its agricultural income producing ability, which would include any compatible use income. In defining the income to be capitalized when valuing open-space properties subject to enforceable restrictions, section 423(a) provides that revenue shall be the amount of money which the land can reasonably be expected to yield to an owner-operator. Although this income can be derived from any permitted use of the land under the terms by which it is enforceably restricted, section 428 prohibits residential uses from receiving a restricted valuation. Under these provisions, and in accordance with Government Code sections 51238 through 51238.3, the Assessor must assume any use, other than a residential use, allowed by a contract is a compatible use. Therefore, when income generated by this compatible use is attributable to the land, it must be capitalized in the manner specified for restricted properties.

By not including all compatible use income in the valuation process, the Assessor's income approach valuation will yield an incorrect value indicator for those open-space properties that have additional income from allowed compatible uses.

Properly account for deductions for expense charges from the income stream attributable to the real property.

The BOE found that the Assessor does not deduct an expense charge for management, insurance, or maintenance from the income stream.

Section 423(a) provides, in part, that the income to be capitalized shall be the difference between revenue and expenditures. Rule 8(c) defines gross outgo, or expenditures, as any outlay of

money or money's worth, including current expenses and capital expenditures required to develop and maintain the estimated income. According to Assessors' Handbook Section 521 (AH 521), *Assessment of Agricultural and Open Space Property*, Part II, expense charges for property management, insurance, and maintenance are legitimate deductions from the gross income attributable to the property. Since the income to be capitalized in the valuation of open-space properties is the net income attributable to the land, the expenses necessary to maintain this income and the portion of the income attributable to the improvements must be subtracted from the expected gross income prior to capitalization.

By not deducting appropriate expenses, the Assessor may be overstating the income to be capitalized, leading to an incorrect restricted land value.

Mineral Property

By statute and case law, mineral properties are taxable as real property. They are subject to the same laws and appraisal methodology as all real property in the state. However, there are three mineral-specific property tax rules that apply to the assessment of mineral properties. They are Rule 468, *Oil and Gas Producing Properties*, Rule 469, *Mining Properties*, and Rule 473, *Geothermal Properties*. These rules are interpretations of existing statutes and case law with respect to the assessment of mineral properties.⁷

Recommendation 3: Measure declines in value for mineral properties using the entire appraisal unit, as required by Rule 469.

The BOE found that the Assessor does not combine the value of the land (other than reserves), improvements including fixtures, and reserves into a total value reflecting the total appraisal unit when determining whether to enroll the adjusted base year value or the current market value.

In accordance with Article XIII A of the California Constitution, all real property receives a base year value, and, on each lien date, the taxable value of the real property unit is the lesser of its adjusted base year value or current market value. Section 105 defines fixtures as a type of improvement and, hence, as real property.

For most properties, fixtures are treated as a separate appraisal unit for determining a decline in value. However, mineral properties are treated differently. Rule 469(e)(2)(C) specifically defines the appraisal unit of a mineral property to include land, improvements including fixtures, and reserves. The Assessor should use this unit for measuring possible declines in value.

Failure to properly determine the decline in value of a mineral property using the entire mineral property appraisal unit may lead to inaccurate assessments.

⁷ The scope of the BOE's review for the mineral property topic is provided on the [BOE website](https://boe.ca.gov/proptaxes/mineral-property/) (boe.ca.gov/proptaxes/mineral-property/).

Assessment of Personal Property and Fixtures

Audit Program

County Assessors are required to conduct a significant number of annual audits as specified in section 469. The significant number of audits required was at least 75% 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 at least 50% of those to be selected from a pool of those taxpayers with the largest assessments.⁸ The Assessor has some discretion in the number of audits completed each fiscal year as long as the four-year total number of audits in each category are completed within a four-year period.

Recommendation 4: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

The BOE found that the Assessor 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 146 audits for the four-year fiscal period, falling short of the required 428 audits. The next four-year period began with the 2023-24 fiscal year and will end with the 2026-27 fiscal year. At this time, the BOE is unable to determine whether the Assessor will meet the minimum number of audits required for the 2023-24 to 2026-27 four-year period.

For each four-year fiscal period, section 469 requires the Sonoma County Assessor to audit 428 taxpayers, with 214 of those audits from the pool of largest business property assessments and 214 of the audits from the pool of all other business property owners.

By failing to conduct the minimum number of audits for the 2019-20 to 2022-23 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.

⁸ The scope of the BOE's review for the audit program topic is provided on the [BOE website](https://boe.ca.gov/proptaxes/audit-program/) (boe.ca.gov/proptaxes/audit-program/).

Appendix A: Statistical Data

Table 1: Assessment Roll

The following table displays pertinent information from the 2024-25 assessment roll.⁹

	Property Type	Enrolled Value
Secured Roll	Land	\$47,567,284,109
	Improvements	\$70,857,367,741
	Fixtures	\$898,176,972
	Personal Property	\$1,056,618,270
	Total Secured	\$120,379,447,092
Unsecured Roll	Land	\$33,106,415
	Improvements	\$153,403,474
	Fixtures	\$1,463,266,743
	Personal Property	\$2,619,178,925
	Total Unsecured	\$4,268,955,557
Exemptions¹⁰		(\$3,695,067,995)
	Total Assessment Roll	\$120,953,334,654

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:¹¹

Roll Year	Total Roll Value	Change	Statewide Change
2024-25	\$120,953,335,000	5.2 %	5.1 %
2023-24	\$114,989,414,000	5.6 %	6.7 %
2022-23	\$108,842,372,000	6.4 %	7.5 %
2021-22	\$102,283,883,000	3.2 %	4.1 %
2020-21	\$99,113,373,000	4.6 %	5.7 %

⁹ Statistics provided by BOE-822, *Report of Assessed Values by City*, County 49 Sonoma, for year 2024.

¹⁰ The value of the Homeowners' Exemption is excluded from the exemptions total.

¹¹ County Assessed Property Values, by Property Class and County (Table 7), statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Table 3: Gross Budget

The Assessor's budget has grown from \$10,401,202 in fiscal year 2019-20 to \$13,224,707 in fiscal year 2023-24. The following table identifies the Assessor's budget and staffing over recent fiscal years:¹²

Fiscal Year	Gross Budget	Percent Change
2023-24	\$13,224,707	12.1 %
2022-23	\$11,797,090	5.1 %
2021-22	\$11,227,683	0.8 %
2020-21	\$11,143,174	7.1 %
2019-20	\$10,401,202	3.9 %

Table 4: Staffing

The following table identifies the Assessor's budgeted permanent positions for fiscal year 2023-24:¹³

Position	Number of Positions
Assessor	1
Managers	7
Real Property Appraiser	25
Business Property Auditor Appraiser	8
Cadastral Draftsperson	4
Computer Programmer, Analyst, or Technician	3
Other Technical or Professional	0
Support Staff	30
Total	78

¹² Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetGrossNet) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetGrossNet).

¹³ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetedPermPositions) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetedPermPositions).

Table 5: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:¹⁴

Fiscal Year	Assessment Appeals Filed
2023-24	466
2022-23	401
2021-22	515
2020-21	450
2019-20	452

Table 6: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:¹⁵

Roll Year	Welfare Exemptions	Exempted Value
2024-25	1,256	\$3,289,454,102
2023-24	1,247	\$3,147,348,205
2022-23	1,208	\$2,997,684,584
2021-22	1,217	\$2,783,965,155
2020-21	1,213	\$2,569,381,520

¹⁴ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxDistribAssessAppeals) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxDistribAssessAppeals).

¹⁵ Statistics provided by BOE-802, *Report on Exemptions*.

Table 7: 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:¹⁶

Roll Year	Total Transfer Documents Received	Reappraisable Transfers
2024-25	20,854	7,561
2023-24	25,519	7,895
2022-23	28,702	9,826
2021-22	29,867	8,399
2020-21	25,869	8,475

Table 8: 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:¹⁷

Roll Year	Total Building Permits Received	New Construction Assessments
2024-25	24,018	3,736
2023-24	24,824	5,298
2022-23	26,741	555
2021-22	24,642	6,794
2020-21	16,114	584

¹⁶ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropTransfers) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropTransfers).

¹⁷ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropNewConstruction) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropNewConstruction).

Table 9: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:¹⁸

Roll Year	Decline-In-Value Assessments
2024-25	2,367
2023-24	2,405
2022-23	2,633
2021-22	5,582
2020-21	5,976

Table 10: Audits

The following table shows the number of audits completed in recent fiscal years.¹⁹

Number Of Audits Completed			
Fiscal Year	Largest Assessments	All Other Taxpayers	Total²⁰
2023-24	25	18	43
2022-23	9	8	17
2021-22	20	18	38
2020-21	34	15	49
2019-20	36	14	50

¹⁸ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropProposition8) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropProposition8).

¹⁹ Statistics provided on the [BOE Open Data Portal](https://boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLBUSINESSPROP) (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLBUSINESSPROP).

²⁰ Fiscal year totals do not include the audits prepared for other Assessors.

Appendix B: Assessment Practices Survey Division Property Tax Department Survey Group

Sonoma County

Chief:

Holly Cooper

Survey Program Director:

Gary Coates

Principal Property Appraiser

Survey Team Supervisor:

Alexander B. Fries

Principal Property Appraiser

Survey Team:

Nicole Grady

Supervising Property Appraiser

Artemis Oestreich

Supervising Property Appraiser

James McCarthy

Senior Petroleum and Mining Appraisal Engineer

Ogonna Obinwa

Senior Petroleum and Mining Appraisal Engineer

Vida McIsaac

Senior Specialist Property Auditor Appraiser

Kat Santora

Senior Specialist Property Appraiser

Lydia Vannarattananarat

Associate Property Auditor Appraiser

Patience Bautista

Associate Property Appraiser

Virginia Casarez

Associate Property Appraiser

Troy Holt

Assistant Property Appraiser

Gregory Dela Cruz

Analyst III

Kimberly Harvey

Analyst II

Appendix C: Relevant Statutes and Regulations

Reference	Description
Government Code Section	
15640	Survey by BOE of county assessment procedures.
15641	Audit of records, appraisal data not public.
15642	Research by BOE employees.
15643	When surveys to be made.
15644	Recommendations by BOE.
15645	Survey report, final survey report, Assessor's report.
15646	Copies of final survey reports to be filed with local officials.
Revenue and Taxation Code Section	
75.60	Allocation for administration.
Title 18, California Code of Regulations	
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 BOE 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 Sonoma County Assessor's response begins on the next page. The BOE has no comments regarding the response.



OFFICE OF THE COUNTY CLERK-RECORDER-ASSESSOR

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Deva Marie Proto
Clerk-Recorder-Assessor

September 10, 2026

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

RE: Assessor's Response to the September 2026 Sonoma County Assessment Practices Survey

Dear Mr. Yeung:

Pursuant to California Government Code Section 15645, I am providing a written response to the findings in the September 2026 Sonoma County Assessment Practices Survey.

Sonoma County greatly values the work of the State Board of Equalization and appreciates the opportunity to have the State review our practices and offer recommendations to enhance the administration of property taxes. Periodic review of assessment practices promotes uniformity, transparency, and fairness, and the constructive feedback provided by the Board supports our ongoing efforts to improve. We also appreciate the professionalism, courtesy, and collaborative approach demonstrated by the survey team throughout their work with our staff.

In our response, you will find that we concur with the majority of the Survey Team's findings and recommendations in the 2026 report. Due to budget constraints, some recommendations will be implemented as staffing and funding resources become available.

I would also like to express my sincere appreciation to the employees of the Sonoma County Assessor's Office for their professionalism, competence, and continued dedication to public service. Their daily commitment to producing fair and accurate assessments is vital to serving the taxpayers of Sonoma County.

Sincerely,

Deva Marie Proto
Sonoma County Assessor

Sonoma County Assessor Response to State Board of Equalizations for Assessment Practices Survey

Recommendation 1: Annually review all decline in value properties pursuant to section 51(e).

Response: We concur with the recommendation and have implemented this recommendation.

Recommendation 2: Improve the CLCA program by: (1) capitalizing compatible use income, and (2) properly accounting for deductions for expense charges from the income stream attributable to the real property.

Response: We concur with the recommendation, and it will be implemented as budget and staffing allow.

Recommendation 3: Measure declines in value for mineral properties using the entire appraisal unit, as required by Rule 469.

Response: We concur with the recommendation, and it will be implemented as budget and staffing allow.

Recommendation 4: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

Response: We concur with the recommendation. This unit has experienced high turnover throughout the last few years and recruitment has been challenging. Currently, we are fully staffed. We expect that when all staffed is fully trained, we will be able to meet our minimum number of audits.