



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC: 62, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062)
TELEPHONE (916) 324-5827
FAX (916) 323-5689
www.boe.ca.gov

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First District, Hayward

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August 31, 2000

JAMES E. SPEED
Executive Director
No. 2000/049

TO COUNTY ASSESSORS

ALPINE COUNTY
ASSESSMENT PRACTICES SURVEY

Here is the Alpine County Assessment Practices Survey Report. The Board completed this survey in fulfillment of sections 15640-15646 of the Government Code. These code sections provide that the State Board of Equalization (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 assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report and the county assessor's response constitute the final survey report, which is distributed to the Governor, the Attorney General, the State Legislature; and the county's Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey of the Alpine County Assessor's Office was conducted by County Property Tax Division beginning in September 1998. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable Dave Peets, Alpine County Assessor, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and good spirit during the interruption of their normal work routine.

We invite your comments, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere. For further information regarding California's property tax system, please refer to the BOE's web site at www.boe.ca.gov. If you have any questions, please call me at (916) 445-1516.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department