



## STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT

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March 31, 2001

TO COUNTY ASSESSORS:

SAN MATEO COUNTY  
ASSESSMENT PRACTICES SURVEY

2001/019

A copy of the San Mateo 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 San Mateo County 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. This report, pursuant to Government Code section 15646, is distributed to the Governor, the Attorney General, the State Legislature, the San Mateo County Board of Supervisors, the San Mateo County Grand Jury, and the San Mateo County Assessment Appeals Boards.

The BOE's County Property Tax Division performed the fieldwork for this survey of the San Mateo County Assessor's Office from March to August 1999. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank the Honorable Warren Slocum, San Mateo County Assessor/Recorder/Clerk, and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give the 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 your questions, comments, and/or suggestions for improvement with us.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:jm  
Enclosure