



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

April 10, 2001

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TO COUNTY ASSESSORS:

No. 2001/020

SAN LUIS OBISPO COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the San Luis Obispo 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 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, the county assessor's response, and the BOE's comments regarding the 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.

During June, July and August of 1999, the County Property Tax Division conducted the fieldwork for this survey of the San Luis Obispo County Assessor's Office. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable Dick Frank, San Luis Obispo County Assessor, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

We invite your comments and exchanges of information, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
 Deputy Director
 Property Taxes Department

RCJ:jm
 Enclosure