

**STATE BOARD OF EQUALIZATION**

PROPERTY TAXES DEPARTMENT

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April 30, 2001

TO COUNTY ASSESSORS:

JAMES E. SPEED  
Executive Director

2001/028

ALAMEDA COUNTY  
ASSESSMENT PRACTICES SURVEY

A copy of the Alameda 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 Honorable John N. Scott, who was the Alameda County Assessor during the survey, 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 and the county assessor's response constitute the final survey report which, pursuant to Government Code section 15646, is distributed to the Governor, the Attorney General, the State Legislature, and the Alameda County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division performed the fieldwork for this survey of the Alameda County Assessor's Office between September 1999 and April 2000. 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 Mr. Scott and his staff for their cooperation and patience.

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 DepartmentRCJ:jm  
Enclosure