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December 20, 2002

TO COUNTY ASSESSORS:

No. 2002/088

SAN FRANCISCO CITY AND COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the San Francisco City and 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 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 Doris M. Ward, San Francisco City and County Assessor-Recorder, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. This report and the assessor-recorder's response constitute the final survey report. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, and the State Legislature; and the San Francisco City and 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 San Francisco City and County Assessor's Office from March through June 2001 and from January through February 2002. This report does not reflect changes implemented by the assessor-recorder after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Ms. Ward and her staff for their cooperation and patience during this assessment practices survey.

These survey reports give 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 suggestions for improvement with us.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes department

DJG:jm
Enclosure