



STATE BOARD OF EQUALIZATION  
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August 28, 2008

TO COUNTY ASSESSORS:

No. 2008/048

NAPA COUNTY  
ASSESSMENT PRACTICES SURVEY

A copy of the [Napa County Assessment Practices Survey Report](#) is enclosed for your information. The Board of Equalization (Board) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the Board 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 Tuteur, Napa County Assessor/Recorder/Clerk/Registrar, 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, including the assessor's response, constitutes the final survey report which is distributed to the Governor, the Attorney General, the Legislature, and to the Napa County Board of Supervisors and Grand Jury.

Fieldwork for this survey was performed by the Board's County-Assessed Properties Division from May through June 2007. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Mr. Tuteur and his staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

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 with us your questions, comments, and suggestions for improvement.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:ps  
Enclosure