DJG:dcl Enclosure

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064

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TO COUNTY ASSESSORS:

EL DORADO COUNTY ASSESSMENT PRACTICES SURVEY

September 30, 2011

A copy of the El Dorado 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 Karl Weiland, El Dorado County Assessor, 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, and the State Legislature; and to the El Dorado County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's County-Assessed Properties Division from September 2009 through February 2010. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

The retired assessor, Mr. Tim Holcomb, and the current assessor, Mr. Weiland, 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

BETTY T. YEI

First District, San Francisco

SEN. GEORGE RUNNER (RET.) Second District, Lancaster MICHELLE STEEL Third District, Rolling Hills Estates

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> JOHN CHIANG State Controller

KRISTINE CAZADD Interim Executive Director

No. 2011/037



STATE OF CALIFORNIA