



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2016/012

March 30, 2016

TO COUNTY ASSESSORS:

**SACRAMENTO COUNTY
ASSESSMENT PRACTICES SURVEY**

A copy of the [Sacramento 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 Kathleen Kelleher, Sacramento 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 Sacramento 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 April through May 2014. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Ms. Kelleher and her staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:dcl
Enclosure