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**GOVERNMENT CODE - GOV**

**TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]** ( Title 2 enacted by Stats. 1943, Ch. 134. )

**DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3]** ( Division 3 added by Stats. 1945, Ch. 111. )

**PART 9. STATE BOARD OF EQUALIZATION [15600 - 15653]** ( Part 9 added by Stats. 1951, Ch. 655. )

**CHAPTER 2. Surveys of Local Assessment Procedures [15640 - 15646]** ( Chapter 2 added by Stats. 1951, Ch. 655. )

**15640.** (a) The State Board of Equalization shall make surveys in each county and city and county to determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the duties enjoined upon the county assessor.

(b) The surveys shall include a review of the practices of the assessor with respect to uniformity of treatment of all classes of property to ensure that all classes are treated equitably, and that no class receives a systematic overvaluation or undervaluation as compared to other classes of property in the county or city and county.

(c) The surveys may include a sampling of assessments from the local assessment rolls. Any sampling conducted pursuant to subdivision (b) of Section 15643 shall be sufficient in size and dispersion to ensure an adequate representation therein of the several classes of property throughout the county.

(d) In addition, the board may periodically conduct statewide surveys limited in scope to specific topics, issues, or problems requiring immediate attention.

(e) The board's duly authorized representatives shall, for purposes of these surveys, have access to, and may make copies of, all records, public or otherwise, maintained in the office of any county assessor.

(f) The board shall develop procedures to carry out its duties under this section after consultation with the California Assessors' Association. The board shall also provide a right to each county assessor to appeal to the board appraisals made within the county assessor's county where differences have not been resolved before completion of a field review and shall adopt procedures to implement the appeal process.

(Amended by Stats. 2021, Ch. 50, Sec. 124. (AB 378) Effective January 1, 2022.)

**15641.** In order to verify the information furnished to the assessor of the county, the board may audit the original books of account, wherever located, of any person owning, claiming, possessing, or controlling property included in a survey conducted pursuant to this chapter if the property is of a type for which accounting records are useful sources of appraisal data.

No appraisal data relating to individual properties obtained for the purposes of any survey under this chapter shall be made public, and no state or local officer or employee thereof gaining knowledge thereof in any action taken under this chapter shall make any disclosure with respect thereto except as that may be required for the purposes of this chapter. Except as specifically provided herein, any appraisal data may be disclosed by the board to any assessor, or by the board or the assessor to the assessee of the property to which the data relate.

The board shall permit an assessee of property to inspect, at the appropriate office of the board, any information and records relating to an appraisal of the assessee's property, including "market data" as defined in Section 408 of the Revenue and Taxation Code. However, no information or records, other than "market data," which relate to the property or business affairs of a person other than the assessee shall be disclosed.

Nothing in this section shall be construed as preventing examination of that data by law enforcement agencies, grand juries, boards of supervisors, or their duly authorized agents, employees, or representatives conducting an investigation of an assessor's office pursuant to Section 25303, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine that data.

(Amended by Stats. 2021, Ch. 50, Sec. 125. (AB 378) Effective January 1, 2022.)

**15642.** The board shall send members of its staff to the several counties and cities and counties of the state for the purpose of conducting that research it deems essential for the completion of a survey report pursuant to Section 15640 with respect to each county and city and county. The survey report shall show the volume of assessing work to be done as measured by the various types of property to be assessed and the number of individual assessments to be made, the responsibilities devolving upon the county assessor, and the extent to which assessment practices are consistent with or differ from state law and regulations. The report may show the county assessor's requirements for maps, records, and other equipment and supplies essential to the adequate performance of the county assessor's duties, the number and classification of personnel needed by the county assessor for the adequate conduct of the county assessor's office, and the fiscal outlay required to secure for that office sufficient funds to ensure the proper performance of its duties.

*(Amended by Stats. 2021, Ch. 50, Sec. 126. (AB 378) Effective January 1, 2022.)*

**15643.** (a) (1) The board shall proceed with the surveys of the assessment procedures and practices in the 10 largest counties and cities and counties as rapidly as feasible, and shall repeat or supplement each survey at least once in five years.

(2) The surveys of the 10 largest counties and cities and counties shall include a sampling of assessments on the local assessment rolls as described in Section 15640. The 10 largest counties and cities and counties shall be determined based upon the total value of locally assessed property located in the counties and cities and counties on the lien date that falls within the calendar year of 1995 and every fifth calendar year thereafter.

(b) The board shall, commencing January 1, 2016, and each of the next nine calendar years, do all of the following:

(1) (A) Survey the assessment procedures of one qualified county or city and county and conduct a sample of assessments on the local assessment roll of another qualified county or city and county.

(B) For purposes of this paragraph, "qualified county or city and county" means the 11th to the 20th, inclusive, largest counties and cities and counties. The 11th to the 20th, inclusive, largest counties and cities and counties shall be determined based upon the total value of locally assessed property located in the counties and cities and counties on the lien date that falls within the calendar year of 2015 and every fifth calendar year thereafter.

(C) The qualified counties and cities and counties shall be stratified and selected at random by the board, in consultation with the California Assessors' Association.

(2) (A) Survey the assessment procedures of three qualified counties or cities and counties and conduct a sample of assessments on the local assessment roll of two other qualified counties or cities and counties.

(B) For purposes of this paragraph, "qualified counties or cities and counties" means the 21st to the 58th, inclusive, largest counties and cities and counties. The 21st to the 58th, inclusive, largest counties and cities and counties shall be determined based upon the total value of locally assessed property located in the counties and cities and counties on the lien date that falls within the calendar year 2015 and every fifth calendar year thereafter.

(C) The qualified counties and cities and counties shall be stratified and selected at random by the board, in consultation with the California Assessors' Association.

(3) Conduct a sample of assessments on the local assessment roll in a county or city and county that the board determines has significant assessment problems pursuant to Section 75.60 of the Revenue and Taxation Code.

(c) The statewide surveys which are limited in scope to specific topics, issues, or problems may be conducted whenever the board determines that a need exists to conduct a survey.

(d) When requested by the legislative body or the assessor of any county or city and county to perform a survey not otherwise scheduled, the board may enter into a contract with the requesting local agency to conduct that survey. The contract may provide for a board sampling of assessments on the local roll. The amount of the contracts shall not be less than the cost to the board, and shall be subject to regulations approved by the Director of General Services.

(e) This section shall remain in effect only until January 1, 2026, and as of that date is repealed.

*(Amended (as amended by Stats. 2017, Ch. 561, Sec. 82) by Stats. 2020, Ch. 371, Sec. 10. (SB 1473) Effective January 1, 2021. Repealed as of January 1, 2026, by its own provisions. See later operative version amended by Sec. 11 of Stats. 2020, Ch. 371.)*

**15643.** (a) The board shall proceed with the surveys of the assessment procedures and practices in the several counties and cities and counties as rapidly as feasible, and shall repeat or supplement each survey at least once in five years.

(b) The surveys of the 10 largest counties and cities and counties shall include a sampling of assessments on the local assessment rolls as described in Section 15640. In addition, the board shall each year, in accordance with procedures established by the board by regulation, select at random at least three of the remaining counties or cities and counties, and conduct a sample of assessments on the local assessment roll in those counties. If the board finds that a county or city and county has "significant assessment problems," as provided in Section 75.60 of the Revenue and Taxation Code, a sample of assessments will be conducted in that county or city and county in lieu of a county or city and county selected at random. The 10 largest counties and cities and counties shall be determined based upon the total value of locally assessed property located in the counties and cities and counties on the lien date that falls within the calendar year of 2021 and every fifth calendar year thereafter.

(c) The statewide surveys which are limited in scope to specific topics, issues, or problems may be conducted whenever the board determines that a need exists to conduct a survey.

(d) When requested by the legislative body or the assessor of any county or city and county to perform a survey not otherwise scheduled, the board may enter into a contract with the requesting local agency to conduct that survey. The contract may provide for a board sampling of assessments on the local roll. The amount of the contracts shall not be less than the cost to the board, and shall be subject to regulations approved by the Director of General Services.

(e) This section shall become operative on January 1, 2026.

*(Amended (as added by Stats. 2015, Ch. 404, Sec. 2) by Stats. 2020, Ch. 371, Sec. 11. (SB 1473) Effective January 1, 2021. Section operative January 1, 2026, by its own provisions.)*

**15644.** The surveys shall incorporate reviews of existing assessment procedures and practices as well as recommendations for their improvement in conformity with the information developed in the surveys as to what is required to afford the most efficient assessment of property for tax purposes in the counties or cities and counties concerned.

*(Amended by Stats. 1996, Ch. 1087, Sec. 6. Effective January 1, 1997.)*

**15645.** (a) Upon completion of a survey of the procedures and practices of a county assessor, the board shall prepare a written survey report setting forth its findings and recommendations and transmit a copy to the assessor. In addition the board may file with the assessor a confidential report containing matters relating to personnel. Before preparing its written survey report, the board shall do both of the following:

(1) Meet with the assessor to discuss and confer on those matters which may be included in the written survey report.

(2) Notify the former assessor if the survey reviews the former assessor's procedures and practices, and meet with the former assessor, upon the former assessor's request, to discuss and confer on those matters that may be included in the survey report.

(b) Within 30 days after receiving a copy of the survey report, the assessor may file with the board a written response to the findings and recommendations in the survey report.

The board may, for good cause, extend the period for filing the response.

(c) (1) The survey report, together with the assessor's response, if any, and the board's comments, if any, shall constitute the final survey report. An addendum to the final survey report shall be published to include a former assessor's written response to the findings and recommendations in the survey report that reviewed the former assessor's procedures and practices, if any, and the board's comments, if any. The final survey report shall be issued by the board within 12 months after the date the board began the survey.

(2) Within a year after receiving a copy of the final survey report, and annually thereafter, no later than the date on which the initial report was issued by the board and until all issues are resolved, the assessor shall file with the board of supervisors a report, indicating the manner in which the assessor has implemented or intends to implement, or the reasons for not implementing, the recommendations of the survey report, with copies of that response being sent to the Governor, the Attorney General, the State Board of Equalization, the Senate and Assembly, and to the grand juries and assessment appeals boards of the counties to which they relate.

*(Amended by Stats. 2020, Ch. 371, Sec. 12. (SB 1473) Effective January 1, 2021.)*

**15646.** Copies of final survey reports, with any addendums, shall be filed with the Governor, Attorney General, and with the assessors, the boards of supervisors, the grand juries and assessment appeals boards of the counties to which they relate, and to other assessors of the counties unless one of these assessors notifies the State Board of Equalization to the contrary and, on the opening day of each regular session, with the Senate and Assembly.

*(Amended by Stats. 2020, Ch. 371, Sec. 13. (SB 1473) Effective January 1, 2021.)*