

Assessment Practices Survey Program

Background

Government Code sections 15640 through 15645 require the State Board of Equalization to survey the procedures and practices of each county assessor's office at least once each five years. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The surveys are conducted as follows:

- The 58 counties are distributed over a five-year cycle.
- For each county, Board staff conducts an audit of the assessor's procedures and practices.
- An assessment practices survey report is published that summarizes the findings and includes recommendations for improvement.

In addition, each year Board staff samples the assessment rolls of five of the counties scheduled for an office survey. Two of the ten largest counties in the state are mandatory sample counties. Three of the remaining counties that have been scheduled for an office survey are randomly selected to include the sample component.

In each case, a statistically representative sample is drawn from the county assessment roll. The Board's staff audits and appraises each property in the sample and compares the results to the assessor's values. Staff then expands the results to determine whether the total assessment roll complies with statutory standards. For counties sampled, the final assessment level is stated in the published survey report. The resulting measure of a county's average assessment level must be at least 95 percent of the county assessor's total roll value as determined by Board staff, or the county will lose its eligibility to retain a portion of the revenues generated by supplemental assessments.

Discussion Items

- Discussions with California Assessors' Association's Ad Hoc Committee.
- Redirection of focus for survey recommendations.
- Questionnaire distributed to county assessors.
- Method for determining sample counties.