

NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR ALPINE COUNTY**

The California State Board of Equalization (BOE) today released an assessment practices survey report on Alpine County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county – unless specifically exempt – and maintain a database or “roll” of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs through special augmentation funding.

The BOE's report focused on the quality of the 2003-2004 Alpine County assessment roll, which contained 2,499 assessments totaling \$454.5 million in value. The report found most properties in Alpine County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report includes several recommendations for the assessor, including assessing personal property contained in timeshare units used as rental property; timely auditing professions, trades, and businesses (pursuant to Revenue and Taxation Code section 469); and requesting a waiver by the taxpayer of the statute of limitations when an audit cannot be completed in a timely manner.

It also recommends enrolling manufactured homes on the secured roll (as required by Revenue and Taxation Code sections 5830 and 5801) and issuing supplemental assessments upon a change in ownership of a manufactured home.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects more than \$44 billion annually in taxes and fees supporting state and local government services. It also acts as the appellate body for business tax appeals, franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property tax.

Note: A copy of the Alpine County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at www.boe.ca.gov.

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