



State Board of Equalization

News Release

Michelle Steel, Member

3rd District – Rolling Hills Estates

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Michelle Steel Releases Assessment Practices Survey Report For Riverside County

Michelle Steel, Third District Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Riverside County. The report focused on the quality of the 2006-07 Riverside County assessment roll, which contained about 909,000 assessments totaling \$202.5 billion in value.

The report found most properties in Riverside County are assessed properly, and the overall quality of the assessment roll meets state standards. Noted in the report are several positive changes since the last survey of Riverside County in 2003. They include the development of an operations manual to guide staff on assessment policy and procedures and the implementation of procedures to avoid potential conflicts of interest regarding employee-owned properties and businesses.

The report contains 11 recommendations for the Riverside County Assessor that include more timely reappraising property owned by legal entities that have undergone a change in control, improving assessment procedures for properties subject to California Land Conservation Act contracts, and valuing structural improvements made by tenants in the same manner as other real property.

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 assessment practices survey 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.

For more information on the BOE Assessment Practices Survey program, visit:
www.boe.ca.gov/proptaxes/apscont.htm.

Elected to the Board of Equalization in 2006, Michelle Steel serves as Southern California's elected taxpayer advocate. In 2008, Steel uncovered a \$42 million mistake in the agency's sales tax refund procedures. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Click [here](#) to view the 2009 Riverside County Assessment Practices Survey Report

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