



State Board of Equalization

# News Release

**Chairwoman Betty T. Yee**

**1<sup>st</sup> District – San Francisco**

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## **Betty T. Yee Releases Colusa County Assessment Practices Survey Report**

Betty T. Yee, Chairwoman of the Board of Equalization (BOE), today released the Colusa County Assessment Practices Survey Report. The Report focuses on the quality of the 2008-09 Colusa County assessment roll, which consists of 15,516 assessments representing approximately \$2.5 billion in value.

The Colusa County Assessment Practices Survey Report states that most properties in Colusa County are assessed properly, and that the overall quality of the assessment roll meets state standards. The survey report notes nine recommendations for improvement to the Colusa County Assessor's programs and includes the Colusa County Assessor's response to the BOE's recommendations. The 2010 Colusa County Assessment Practices Survey Report can be viewed here: <http://www.boe.ca.gov/proptaxes/pdf/06apsr1010.pdf>.

The BOE is the agency responsible for promoting statewide uniformity and consistency in property tax assessment, reviewing each county's property assessment practices and procedures once every five years and publishing an assessment practices survey report. 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.

For more information on the BOE assessment practices survey program, visit:  
[www.boe.ca.gov/proptaxes/apscont.htm](http://www.boe.ca.gov/proptaxes/apscont.htm).

Chairwoman Betty T. Yee was elected to her post in November 2006. Her district includes many of California's coastal counties, from Del Norte to Santa Barbara, and includes the entire San Francisco Bay Area.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$48 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. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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