



State Board of Equalization

News Release

Sean Wallentine, Acting Member

2nd District – Sacramento

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www.boe.ca.gov

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Sean Wallentine Releases Assessment Practices Survey Report for Nevada County

Sean Wallentine, Acting Member of the Board of Equalization (BOE), today released the Nevada County Assessment Practices Survey Report on the quality of the 2009-10 Nevada County assessment roll, consisting of 65,786 assessments representing approximately \$16.8 billion in value.

The Nevada County Assessment Practices Survey Report states that most properties in Nevada County are assessed properly, and that the overall quality of the assessment roll meets state standards. The survey report notes seven recommendations for improvement to the Nevada County Assessor's programs, and includes the Nevada County Assessor's response to the BOE's recommendations. To view the 2010 Nevada County Assessment Practices Survey Report, visit: <http://www.boe.ca.gov/proptaxes/pdf/29apsr1210.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.

Acting Member Sean Wallentine, of Sacramento, was sworn in as Acting 2nd District Board Member on December 31, 2010. Previously, Wallentine served as chief of staff to Senator George Runner (R-Lancaster). Runner will begin serving as 2nd District Board Member on January 3, 2011, with Wallentine as his Chief Deputy.

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.

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