



State Board of Equalization

News Release

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Michelle Steel Releases Imperial County Assessment Practices Survey Report

Michelle Steel, Vice Chair of the California State Board of Equalization (BOE), today released the Imperial County Assessment Practices Survey Report. The report focuses on the quality of the 2009-10 Imperial County assessment roll, representing approximately \$10.6 billion in value.

The Imperial County Assessment Practices Survey Report states that most properties in Imperial County are properly assessed, and that the overall quality of the assessment roll meets state standards. The Report notes nine recommendations for improvement to the Imperial County Assessor's programs, and includes the Assessor's response to the BOE recommendations. To view the 2011 Imperial County Assessment Practices Survey Report, visit www.boe.ca.gov/proptaxes/pdf/13apsr0811.pdf.

The BOE is the agency responsible for promoting statewide uniformity and consistency in property tax assessment, periodically reviewing each county's property assessment practices and procedures 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.

Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

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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