



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

450 N Street
Sacramento
California 95814

RAMON J. HIRSIG
Executive Director

FOR IMMEDIATE RELEASE

NR# 26-G
Date: April 21, 2006
Contact: Anita Gore
Communications Office
(916) 327-8988
Website: <http://www.boe.ca.gov>

ASSESSMENT PRACTICES SURVEY RELEASED FOR SAN JOAQUIN COUNTY

The State Board of Equalization (BOE) today released an assessment practices survey report on San Joaquin 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.

The BOE's report focused on the quality of the 2004-2005 San Joaquin County assessment roll, which contained 221,387 assessments totaling \$43.4 billion in value. The report found that most properties in San Joaquin County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report contains several recommendations for the assessor, which include processing supplemental assessments for all taxable private interests in government-owned property and maintaining a public and current list of property transfers within the county.

The five-member Board of Equalization is a publicly elected tax board. The Board collects almost \$50 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 plays a significant role in the assessment and administration of property taxes.

[Click Here to View the 2006 San Joaquin County Assessment Practices Survey](#)

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