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**ASSESSMENT PRACTICES SURVEY REPORT RELEASED
FOR SIERRA COUNTY**

The State Board of Equalization (Board) today released an assessment practices survey report for Sierra County. The Board, responsible for promoting statewide uniformity and consistency in property tax assessment, 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 Board's report focused on the quality of the 2005-2006 Sierra County assessment roll, which contained about 6,900 assessments totaling about \$447.4 million in value. The assessor has made a great effort to convert all his appraisal records and maps into an electronic form. The business property program is well run and the audit portion of that program has improved substantially. The report found most properties in Sierra 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 properly assessing private interest on government-owned property and taxable government-owned property.

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

Click [Here](#) to View the 2007 Sierra County Assessment Practices Survey Report

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