



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**MIGDEN ANNOUNCES ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR SANTA BARBARA COUNTY**

Carole Migden, Chairwoman, State Board of Equalization (BOE), today announced the release of an assessment practices survey report on Santa Barbara County.

Once every five years the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Santa Barbara County are being assessed properly and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 21 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- *Make supplemental assessments for structural leasehold improvements and possessory interests assessed on the unsecured roll.*
- *Bring the mandatory audit program up to current status.*
- *Use Assessors' Handbook Section 581, Equipment Index and Percent Good Factors, as intended, when valuing older machinery and equipment.*

The review focused on the quality of the 2002-2003 Santa Barbara County assessment roll, which contained 146,477 assessments having a total enrolled value of \$37.5 billion.

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Note: A copy of the Santa Barbara County Assessment Practices Survey Report is available upon request, or can be found on the BOE's Web site at www.boe.ca.gov.