



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

The California State Board of Equalization (BOE) today released an assessment practices survey report on Glenn 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 Glenn 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 several recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Revise the assessment roll change program by: (1) enrolling escaped assessments only when the requirements of section 531.8 of the California Revenue and Taxation Code are met, and (2) citing the proper statutory authority when initiating assessment roll changes.
- Properly apply the low-value property exemption.
- Classify manufactured homes as personal property.

The review focused on the quality of the 2003-2004 Glenn County assessment roll, which contained 19,665 assessments having a total enrolled value of \$1.6 billion.

The five-member California State Board of Equalization is a publicly elected tax commission, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects nearly \$42 billion annually in taxes and fees supporting state and local government services. It acts as the appellate body for franchise and personal income tax appeals, and also plays a significant role in the assessment and administration of property tax.

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