

TRINITY COUNTY ASSESSMENT SAMPLING SURVEY

MAY 2017

CALIFORNIA STATE BOARD OF EQUALIZATION

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No. 2017/018

May 19, 2017

TO COUNTY ASSESSORS:

**TRINITY COUNTY
ASSESSMENT SAMPLING SURVEY**

The State Board of Equalization (BOE) issued an Assessment Practices Survey Report for Trinity County in September 2014 to fulfill the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the county assessors in the valuation of properties are in conformity with all provisions of law.

The findings in the [Trinity County Assessment Practices Survey Report](#) indicated that the BOE should conduct further analysis of the Trinity County Assessor's program to ensure that the county's assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Accordingly, pursuant to section 75.60 of the Revenue and Taxation Code and section 15643 of the Government Code, the BOE conducted an Assessment Sampling Survey in Trinity County.

The Trinity County Assessment Sampling Survey Report, which is enclosed for your reference, is a quantitative evaluation of Trinity County's 2012-13 assessment roll. The sampling indicates Trinity County's 2012-13 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Shanna S. White, Trinity County Clerk/Recorder/Assessor, and her staff for their courtesy and cooperation.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:dcl
Enclosure

INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (survey) and/or sampling of the county's assessment roll (sample) of specified county assessors' offices. This report reflects the BOE's findings in its current sample of the Trinity County Clerk/Recorder/Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code¹ section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by receiving satisfactory statistical results from a sampling of the county's assessment roll, or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.²

¹ Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

² For a detailed description of the scope of this program, please refer to the document entitled *Assessment Sampling Program*, available on the BOE's website at <http://www.boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf>.

TRINITY COUNTY SAMPLING RESULTS

The BOE's County-Assessed Properties Division sampled the 2012-13 Trinity County assessment roll, which contained 13,616 assessments with an enrolled taxable value of approximately \$1.27 billion. Sampling data indicated the composition of the roll by property type as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential/Rural	11,644	\$1,076,099,147
Commercial/Industrial	581	\$157,044,167
All Other	1,391	\$37,261,231
Total	13,616	\$1,270,404,545

The Trinity County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2012-13 assessment roll indicated an average assessment ratio of 98.90 percent, and the sum of the absolute differences from the required assessment level was 3.10 percent. Accordingly, the BOE certifies that Trinity County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

COUNTY-ASSESSED PROPERTIES DIVISION SAMPLING GROUP

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