

Assessment Roll Changes

General

The assessor must complete the local assessment roll and deliver it to the auditor by July 1 of each year. After delivery of the assessment roll to the auditor, if a correction is made that will decrease the amount of the unpaid taxes, the consent of the board of supervisors is necessary. All changes to the roll are authorized by specific statutes, and any roll change must be accompanied by the appropriate statutory reference.

Assessment roll changes take one of two forms. An *escape assessment* is an assessment of property that was not assessed or was underassessed, for any reason, on the original roll. Escape assessments are made in accordance with Revenue and Taxation Code [sections 531 et seq.](#) A *correction* is any type of authorized change to an existing assessment except for an underassessment caused by an error or omission of the assessee. Corrections are made in accordance with Revenue and Taxation Code [sections 4801 et seq.](#)

Additionally, [section 51.5](#) requires correction of *base year values* under certain circumstances. In some cases those corrections will result in either escape assessments or roll corrections.

Scope of Review

The BOE's assessment practices survey team reviews the assessor's programs for making assessment roll changes, including escape assessments and corrections.

The specific areas of review may include, but are not limited to, the following:

- **General Program Elements**
- **Escape Assessments**
- **Corrections**