



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

450 N Street
Sacramento
California 95814

CLAUDE PARRISH
Vice Chairman, BOE
Third District

RAMON J. HIRSIG
Executive Director

FOR IMMEDIATE RELEASE

NR# 9-P

Date: February 28, 2006

Contact: Anita Gore
(916) 327-8988

Website: <http://www.boe.ca.gov>

**PARRISH RELEASES SAN DIEGO COUNTY
ASSESSMENT PRACTICES SURVEY REPORT**

Claude Parrish, Vice Chair of the State Board of Equalization (BOE), today released an assessment practices survey report on San Diego County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years. Each 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. The BOE's report focused on the quality of the 2003-2004 San Diego County assessment roll, which contained about 968,000 assessments totaling more than \$253 billion in value.

“Overall, we found that the San Diego County Assessor runs a well-administered assessment program,” said Mr. Parrish. “Most properties in San Diego County are assessed properly, and the overall quality of the assessment roll meets state standards. The average assessment ratio of 99.95 percent is exceptional.” Other major findings of the report are shown and summarized on the following page.

In 2003, San Diego County experienced three major wildfires. These three fires greatly increased the workload of the assessor's office. The assessor assigned staff to FEMA command posts to assist property owners, and sent applications to all known property owners affected by the disasters. “We commend the assessor for his proactive response,” stated the report.

The five-member Board of Equalization is a publicly elected tax board. The Board collects almost \$50 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.

Other Board Members include Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Chairman John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

“Congratulations to Gregory Smith, the Assessor/Recorder/County Clerk, and his dedicated and professional staff for the successful survey, and for the continued effectiveness and efficiency of his operation,” said Mr. Parrish.

The San Diego Assessment Practices Survey Report is available at the BOE's website:

###

**SUMMARY OF SAN DIEGO COUNTY
ASSESSMENT PRACTICES SURVEY REPORT**

1. Most properties and property types were found to be assessed correctly and efficiently. The San Diego County assessment roll meets the requirements for assessment quality established by Revenue and Taxation Code section 75.60.
2. The 2003-2004 assessment survey indicates an average assessment ratio of 99.95 percent. Accordingly, the BOE certifies that San Diego County is eligible to continue receiving reimbursement of costs associated with administering supplemental assessments.
3. San Diego County has participated in the State-County Property Tax Administration Program (PTAP) since its inception. The San Diego County Auditor-Controller has verified the assessor's success in meeting the contract requirements each year.
4. In real property assessments, the assessor has effective programs regarding change in ownership, including legal entities, California Land Conservation Act property, water company property, mineral property, pipeline rights-of-ways and timeshares.
5. The assessor's historical property program was found to be very effective and well administered. It is one of the outstanding historical property assessment programs in the state.
6. The assessor's exemption program, the parent/child exclusion program, assessment roll corrections, and the assessment appeal program were found to be effective and well-administered.
7. The assessor has an effective program for identifying, tracking, and valuing properties with decline in value histories.
8. San Diego County has adopted an ordinance to accept base year transfers of their principal residence from other counties for qualified homeowners who are 55 years of age and older or disabled. When information is received indicating potential transfers, the assessor mails a claim form to the taxpayer. A review of several applications confirmed the assessor's process is well administered.
9. The assessor has a backlog of audits of business property accounts that are mandatory every four years.
10. The assessor does not assess taxable pollution control devices or facilities financed by state boards.