



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

Betty T. Yee, Acting Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Sonoma 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.

The 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. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

The BOE's report focused on the quality of the 2003-2004 Sonoma County assessment roll, which contained 206,733 assessments totaling \$48.59 billion in value. The report found most properties in Sonoma County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report contains several recommendations for the assessor, which include revising the California Land Conservation Act (CLCA) assessment program by valuing compatible use property according to Revenue and Taxation Code section 423, submitting enabling resolutions to the board of supervisors to implement the provisions of Revenue and Taxation Code section 423.3, assessing restricted land improvements in accordance with Revenue and Taxation Code section 423, and correcting programming errors in the CLCA computer program.

It also recommends revising the taxable government-owned property assessment procedures by establishing base year values for taxable government-owned properties according to BOE guidelines, and assessing taxable government-owned properties at the lowest of the restricted value, factored base year value, or the current fair market value.

Acting Board Member Betty T. Yee, of San Francisco, assumed the First District seat on the Board of Equalization in 2004.

The five-member Board of Equalization is a publicly elected tax board. The Board collects more than \$44 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 Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District and State Controller Steve Westly.

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

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