



State Board of Equalization

News Release

Bill Leonard, Member

2nd District – Sacramento

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Bill Leonard Releases Madera County Assessment Practices Survey Report

Bill Leonard, Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Madera County. The BOE focused on the quality of the 2005-2006 Madera County assessment roll that contained about 59,000 assessments totaling \$8.82 billion in value.

The Madera County Assessment Practices Survey Report found that most properties in Madera County are assessed properly, and the overall quality of the assessment roll meets state standards. The Madera County Assessor has been very active in developing electronic technologies for implementing the county's assessment programs. In addition, the Madera County Assessor's business property assessment program is exemplary. There is a good tracking program for audits, the audits are very well documented, and the leased equipment and manufactured home programs are well-administered.

The Madera County Assessment Practices Survey Report contains several recommendations for the Madera County Assessor that consist of revising the assessor's disaster relief notice to include the correct assessment appeals filing period, properly assessing private possessory interests on government-owned property, and including sales tax when estimating the full cash value of aircraft.

For a copy of the Madera County Assessment Practices Survey Report, [click here](#).

The BOE is 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 and publishes a report of its findings. 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.

For more information on the BOE Assessment Practices Survey program, visit: [click here](#).

Bill Leonard, of Sacramento/Ontario, was elected as the Second District Member of the State Board of Equalization in 2002 and reelected in November 2006. Prior to his election, Bill Leonard served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 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 serves a significant role in the assessment and administration of property taxes.

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