

For Immediate Release
March 26, 2008

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Board of Equalization Releases Modoc County Assessment Practices Survey Report

The State Board of Equalization (BOE) today released an assessment practices survey report on Modoc 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 2006-07 Modoc County assessment roll, which contained about 28,600 assessments totaling \$796 million in value. The report found most properties in Modoc County are assessed properly, and the overall quality of the assessment roll meets state standards.

The assessor's business property assessment program is exemplary. The mandatory audits are current, business property is properly classified, and the leased equipment program is well-administered.

The report contains several recommendations for the assessor, which include properly assessing taxable government-owned properties and properly assessing restricted agricultural properties.

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.

Click [Here](#) to View the 2008 Modoc County Assessment Practices Survey Report

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