

**For Immediate Release**  
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**Contact: NR 27-08-G**  
**Anita Gore**  
**916-327-8988**

## **Board of Equalization Releases Assessment Practices Survey for Tulare County**

The California State Board of Equalization (BOE) today released the Tulare County 2008 Assessment Practices Survey Report. 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 Tulare County Assessment Practices Survey Report focused on the quality of the 2005-06 Tulare County assessment roll, which contained about 157,300 assessments totaling \$20.79 billion in value. The report found that most properties in Tulare County are assessed properly, and that the overall quality of the assessment roll meets state standards. The Tulare County Assessor has a very cooperative working relationship with the Kings County Assessor for exchanging assessment data related to California Land Conservation Act (CLCA) properties. In addition, the Tulare County Assessor has effective programs for handling changes in ownership, auditing business property accounts that are mandatory every four years, and valuing special properties such as leasehold improvements, mineral properties, and leased equipment.

The Tulare County Assessment Practices Survey Report contains several recommendations for the Tulare County Assessor that include inspecting properties claiming the welfare exemption, obtaining construction permits from all permit-issuing agencies, improving the CLCA program, and assessing all private interest in government-owned property.

The five-member California State Board of Equalization 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 Tulare County Assessment Practices Survey Report

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