

For Immediate Release
June 19, 2008

Contact: NR 42-08-G
Anita Gore
916-327-8988

BOE Releases Assessment Practices Survey for Kings County

The California State Board of Equalization (BOE) today released an assessment practices survey report on Kings 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 Kings County assessment roll, which contained about 51,500 assessments totaling \$6.63 billion in value. The report found most properties in Kings County are assessed properly, and the overall quality of the assessment roll meets state standards. Among other things, the Kings County Assessor's leased equipment program is well-managed with the Kings County Assessor's Office staff doing an excellent job in the discovery, processing, tracking, and cross-checking of leased equipment information.

The report contains several recommendations for the Kings County Assessor, which include properly assessing agricultural properties subject to special assessment procedures and private interest on government-owned property, and timely completing audits of business property accounts that are mandatory every four years.

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 Kings County Assessment Practices Survey Report](#)

###