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MONO COUNTY ASSESSMENT SURVEY RELEASED

The State Board of Equalization (BOE) today released an assessment practices survey report on Mono 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 2005-2006 Mono County assessment roll, which contained about 20,000 assessments totaling \$3.81 billion in value. The report found most properties in Mono County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report notes that the assessor's computer systems have been modernized and that the appraisal staff is well-trained. Also noted in the report were effective programs for exemptions, the enrollment of supplemental assessments, leasehold improvements, timeshares, and water company property. The report also contains several recommendations for the assessor, including revising the disaster relief claim form to include all legal requirements, notifying the auditor when to apply interest for escape assessments, properly assessing private interest on government-owned property, and timely completing mandatory audits and reassessment of properties for a corporate change in control.

The five-member Board of Equalization is a publicly elected tax board. The Board collects nearly \$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 plays a significant role in the assessment and administration of property taxes.

[Click Here to View the 2007 Mono County Assessment Practices Survey Report](#)

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