



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR LAKE COUNTY**

Betty T. Yee, Acting Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Lake 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 2004-2005 Lake County assessment roll, which contained about 70,800 assessments totaling \$4.74 billion in value. The report found that most properties in Lake County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report contains several recommendations for the assessor, such as correctly assessing all private interests in government-owned property, and timely completing audits of business property accounts that are mandatory every four years.

The five-member Board of Equalization is a publicly elected tax board. The Board collects more than \$44 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.

Other Board Members include Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District and State Controller Steve Westly.

[Click here to view the 2006 Lake County Assessment Practices Survey](#)

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