

NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

RAMON J. HIRSIG
Executive Director

The California State Board of Equalization (BOE) today released an assessment practices survey report on Sacramento 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 through special augmentation funding.

The BOE's report focused on the quality of Sacramento County's 2003-2004 assessment roll, which contained 448,206 assessments totaling \$85 billion in value. The report found that most properties in Sacramento County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report includes several recommendations for the assessor, including revising the California Land Conservation Act (CLCA) assessment procedures by: 1) assessing all taxable vines and nonliving improvements, 2) using market-derived expense rates when valuing CLCA property, 3) classifying irrigation wells as land, 4) establishing base year values for trees and vines, 5) appraising each CLCA property as an appraisal unit, and 6) discontinuing the issuance of supplemental assessment on restricted land when there is a change in ownership.

It also recommends revising the manufactured home assessment procedures by: 1) classifying and enrolling manufactured homes as personal property, 2) using the appropriate manufactured home value guide, 3) discontinuing supplemental assessments for manufactured homes voluntarily converted to local property taxation, and 4) discontinuing the sales tax adjustment to values of used manufactured homes derived from published value guides.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

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.

Note: A copy of the Sacramento County Assessment Practices Survey Report

is available upon request or can be found on the BOE's website at www.boe.ca.gov.

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