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ASSESSMENT PRACTICES SURVEY REPORT RELEASED FOR TEHAMA COUNTY

The State Board of Equalization (BOE) has released an assessment practices survey report on Tehama 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 Tehama County assessment roll, which contained about 43,000 assessments totaling \$3.28 billion in value. The report found most properties in Tehama County are assessed properly, and the overall quality of the assessment roll meets state standards. The report also notes the Assessor's effective use of programs to find untaxed aircraft and leased equipment.

The report contains several recommendations for the Assessor, which include revising the appraisal consultant agreement to control assessee's confidential information and records, properly assessing private interests on government-owned property, properly valuing vessels, and using certified staff to assess business property.

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 2006 Tehama County Assessment Practices Survey Report](#)

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