



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

The State Board of Equalization (BOE), today released an assessment practices survey report on Yuba County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Yuba County are being assessed properly, and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 13 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Properly classify and supplementally assess all structural leasehold improvements.
- Reappraise unpatented mining claims only upon a change in ownership.
- Use Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*, as intended.

The review focused on the quality of the 2002-2003 Yuba County assessment roll, which contained 27,637 assessments having a total enrolled value of \$2.6 billion.

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Note: A copy of the Yuba County Assessment Practices Survey Report is available upon request, or can be found on the BOE's Web site at <http://www.boe.ca.gov/>.