



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**CLAUDE PARRISH ANNOUNCES SUPPLEMENTAL ASSESSMENT
PRACTICES SURVEY REPORT RELEASED FOR ORANGE COUNTY**

Claude Parrish, Member of the State Board of Equalization (BOE), today released a Supplemental Assessment Practices Survey Report on Orange 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. Supplemental assessment practices surveys are performed to review the extent of progress made by the assessor with regard to the recommendations contained in the most recent survey report.

The BOE's County Property Tax Division performed the fieldwork for this supplemental report in May 2003. The most recent assessment practices survey report for Orange County, dated July 2001, contained 12 recommendations. The assessor has fully implemented six of those recommendations, partially implemented one, not implemented four, and one is now obsolete.

Some of the *most significant highlights* of the Orange County Supplemental Assessment Practices Survey Report are listed below:

- *The assessor now enrolls all supplemental assessments regardless of the dollar amount.*
- *The assessor now assesses computers using the BOE's recommended computer valuation factors as intended.*
- *The assessor now assesses timeshares in a consistent manner.*

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Note: A copy of the Orange County Supplemental Assessment Practices Survey Report is available upon request, or can be found on the BOE's website at www.boe.ca.gov.