



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

The State Board of Equalization (BOE) today released an assessment practices survey report on Merced 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 Merced 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 ten recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Exempt all real property that qualifies for the low-value property exemption, as required by the county resolution.
- Annually assess all manufactured homes at the lesser of full cash value or factored base year value.
- Establish the property base year value for all taxable government-owned property.

The review focused on the quality of the 2002-2003 Merced County assessment roll, which contained 72,195 assessments having a total enrolled value of \$10.855 billion.

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Note: A copy of the Merced County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at

<http://www.boe.ca.gov/>.

