



# NEWS RELEASE

**STATE BOARD  
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**FOR IMMEDIATE RELEASE**

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

Carole Migden, Chairwoman of the State Board of Equalization (BOE), today released an assessment practices survey report on Trinity 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 Trinity 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 12 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Improve the decline-in-value assessment program by (1) reviewing all decline-in-value properties on each lien date as required by Revenue and Taxation Code section 51(e), and (2) sending a value notice informing each assessee that their property's full value has increased over its full value for the prior year, as required by Revenue and Taxation Code section 619(a).
- Revise the taxable possessory interest assessment program by (1) assessing all taxable possessory interests, and (2) using proper valuation procedures for assessing taxable possessory interests.
- Use an appropriate economic life when developing a value indicator for power plants by the income approach.

The review focused on the quality of the 2002-2003 Trinity County assessment roll, which contained 14,154 assessments having a total enrolled value of \$730 million.

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*Note: A copy of the Trinity County Assessment Practices Survey Report is available upon request or can be found on the BOE's Web site at [www.boe.ca.gov](http://www.boe.ca.gov).*