



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

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

- Apply the low-value property exemption only to qualifying properties.
- Establish base year values for taxable government-owned properties according to BOE guidelines.
- Use Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*, as intended, when valuing older machinery and equipment.

The review focused on the quality of the 2002-2003 Sutter County assessment roll, which contained 35,611 assessments having a total enrolled value of \$5.2 billion.

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Note: A copy of the Sutter County Assessment Practices Survey Report is available upon request, and may also be found on the BOE's website at <http://www.boe.ca.gov/>.