

MODOC COUNTY ASSESSMENT SAMPLING SURVEY

JUNE 2019

CALIFORNIA STATE BOARD OF EQUALIZATION

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STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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Executive Director

No. 2019/017

June 28, 2019

TO COUNTY ASSESSORS:

**MODOC COUNTY
ASSESSMENT SAMPLING SURVEY**

A copy of the Modoc County Assessment Sampling Survey is enclosed for your information. The State Board of Equalization (BOE) completed this sampling survey in accordance with section 15640 of the Government Code and section 75.60 of the Revenue and Taxation Code for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

The Modoc County Assessment Sampling Survey Report is a quantitative evaluation of Modoc County's 2016-17 assessment roll. The sampling indicates Modoc County's 2016-17 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Kristen DePaul, Modoc County Assessor/Recorder, and her staff for their courtesy and cooperation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:dcl
Enclosure

INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the BOE periodically reviews the practices and procedures (survey) and/or sampling of the county's assessment roll (sample) of specified county assessors' offices. This report reflects the BOE's findings in its current sample of the Modoc County Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code¹ section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by receiving satisfactory statistical results from a sampling of the county's assessment roll, or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.²

¹ Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

² For a detailed description of the scope of this program, please refer to the document entitled *Assessment Sampling Program*, available on the BOE's website at <http://www.boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf>.

MODOC COUNTY SAMPLING RESULTS

The BOE's County-Assessed Properties Division sampled the 2016-17 Modoc County assessment roll, which contained 28,227 assessments with an enrolled taxable value of approximately \$957.9 million. Sampling data indicated the composition of the roll by property type as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential/Rural	27,032	\$815,102,064
Commercial/Industrial	783	\$128,089,978
All Other	412	\$14,741,043
Total	28,227	\$957,933,085

The Modoc County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2016-17 assessment roll indicated an average assessment ratio of 101.70 percent, and the sum of the absolute differences from the required assessment level was 1.96 percent. Accordingly, the BOE certifies that Modoc County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

COUNTY-ASSESSED PROPERTIES DIVISION

SAMPLING GROUP

Modoc County

Deputy Director

David Yeung

Survey Program Director:

Diane Yasui

Manager, Property Tax

Survey Team Supervisor:

Andrew Austin

Supervisor, Property Tax

Sample Team:

Gary Coates

Senior Specialist Property Appraiser

Lauren Keach

Senior Specialist Property Appraiser

Isaac Cruz

Senior Specialist Property Auditor-Appraiser

Michael Ash

Associate Property Appraiser

Tina Baxter

Associate Property Appraiser

Christine Bradley

Associate Property Appraiser

Lee Coleman

Associate Property Appraiser

Amanda Lopez

Associate Property Appraiser

Robert Marr

Associate Property Appraiser

Jennifer Prince

Associate Property Appraiser

Jeff Arthur

Associate Property Auditor-Appraiser

Alexander Fries

Assistant Property Appraiser

Artemis Oestreich

Assistant Property Appraiser

Dany Lunetta

Associate Government Program Analyst