Orange County
Assessment Practices Survey

September 2026

California State Board of Equalization

California State Board *of* Equalization

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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September 2, 2026

To County Assessors:

No. 2026/031

Orange County
Assessment Practices Survey

A copy of the *Orange County Assessment Practices Survey Report* is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640–15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the County Assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Claude Parrish, Orange County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the Assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, the State Legislature, and to the Orange County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from July through September 2025. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Assessor Parrish and staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

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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. 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 State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Orange County Assessor's Office.

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, and the Senate and Assembly, and to the Orange County Board of Supervisors, Grand Jury, and Assessment Appeals Board. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Claude Parrish, Orange County Assessor, elected to file their initial response prior to the publication of the BOE's survey. It is included in this report following the Appendices.

Objective

The survey shall "…show…the extent to which assessment practices are consistent with or differ from state law and regulations."[1] The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county — unless specifically exempt — and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

Scope and Methodology

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, the BOE's survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code[2] 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 satisfactory statistical result 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.

This survey included an assessment sample of the 2024-25 assessment roll to determine the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100%, and the minimum acceptable ratio is 95%. Disparity among assessments is measured by the sum of absolute differences found in the sample. The ideal sum of absolute differences is 0% and the maximum acceptable number is 7.5%. 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.[3]

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[1] Government Code section 15642.

[2] 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.

[3] The scope of the BOE's review of the assessment sampling program is provided on the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm).

The BOE's survey methodology of the Orange County Assessor's Office included reviews of the Assessor's records, interviews with the Assessor and their staff, and contacts with officials in other public agencies in Orange County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of the BOE's review of county assessment practices, refer to the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm). Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found on the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/survey.htm).

Executive Summary

This report offers recommendations to help the Assessor correct assessment problems identified by the survey team. The survey team makes recommendations when assessment practices in a given area are not in accordance with property tax law or generally accepted appraisal practices. An assessment practices survey is not a comprehensive audit of the Assessor's entire operation. The survey team does not examine internal fiscal controls or the internal management of an Assessor's office outside those areas related to assessment. In terms of current auditing practices, an assessment practices survey resembles a compliance audit. The survey team's primary objective is to determine whether assessments are being made in accordance with property tax law.

The BOE examined the assessment practices of the Orange County Assessor's Office for the 2024-25 assessment roll.

During the BOE's survey, the BOE conducted reviews of the following areas:

- Administration

  The BOE reviewed the Assessor's administrative policies and procedures that affect both the real property and business property assessment programs. Specific areas reviewed include budget and staffing, workload, assessment appeals, disaster relief, and exemptions. In the area of administration, the Assessor is effectively managing the workload, assessment appeals, and exemptions programs. However, the BOE made a recommendation for improvement in the disaster relief program.

- Assessment of Real Property

  The BOE reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, declines in value, and certain properties subject to special assessment procedures, such as mineral property. In the area of real property assessment, the Assessor has effective programs for change in ownership, new construction, and declines in value. However, the BOE made a recommendation for improvement in the mineral property program.

- Assessment of Personal Property and Fixtures

  The BOE reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, business equipment valuation, and vessel assessments. In the area of personal property and fixtures assessment, the Assessor is effectively managing the audit, business property statement, business equipment valuation, and vessels programs.

Despite the recommendations noted in this report, the BOE found most properties and property types are assessed correctly, and the overall quality of the assessment roll meets state standards.

The Orange County assessment roll meets the requirements for assessment quality as established by section 75.60. The BOE's sample of the 2024-25 assessment roll indicated an average assessment ratio of 99.77%, and the sum of the absolute differences from the required assessment level was 0.24%. Accordingly, the BOE certifies that Orange County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

Overview of Orange County

Orange County is located in southern California and was created in 1889. The county encompasses a total area of 948 square miles, consisting of 791 square miles of land area and 157 square miles of water area. Orange County is bordered by Los Angeles and San Bernardino Counties to the north, Riverside County to the east, San Diego County to the southeast, and the Pacific Ocean to the west.

As of 2024, Orange County had an estimated population of 3,170,435. There are 34 incorporated cities in Orange County. The county seat is Santa Ana.

The Orange County local assessment roll ranks 2nd in value of the 58 county assessment rolls in California.[4]

[4] County Assessed Property Values, by Property Class and County (Table 7) for year 2024-25, statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Findings and Recommendations

As noted previously, the BOE's review concluded that the Orange County assessment roll meets the requirements for assessment quality established by section 75.60. This report does not provide a detailed description of all areas reviewed. It addresses only the deficiencies discovered.

Following is a list of the formal recommendations contained in this report.

Administration

Disaster Relief

Section 170 permits a county board of supervisors to adopt an ordinance that allows immediate property tax relief on qualifying property damaged or destroyed by misfortune or calamity. The relief is available to any assessee whose property suffers damage of $10,000 or more (without their fault).[5] In addition, section 170 provides procedures for calculating value reductions and restorations of value for the affected property.

To obtain relief under section 170, assessees must make a written application to the Assessor requesting reassessment. In addition, if the Assessor is aware of any property that has suffered damage by misfortune or calamity, the Assessor must provide the last known assessee with an application for reassessment. Alternatively, the board of supervisors may, by ordinance, grant the Assessor the authority to initiate the reassessment if the Assessor is aware and determines that within the preceding 12 months taxable property located in the county was damaged or destroyed by misfortune or calamity.

Recommendation 1: Improve the disaster relief program by: (1) granting disaster relief in accordance with section 170(b), and (2) notifying disaster relief applicants of a proposed reassessment in accordance with section 170(c).

Grant disaster relief in accordance with section 170(b).

The BOE found that the Assessor does not consistently document in the property records the approach to value or support for calculations used to determine the value deducted due to the calamity. The BOE also did not find an adequate description of the damaged property, the extent of the damage, or a clear record of what was restored or reconstructed.

Section 170(b) states that the Assessor shall appraise the property and determine separately the full cash value of land, improvements, and personalty immediately before and after the damage or destruction. If the sum of the full cash values of the land, improvements, and personalty before the damage or destruction exceeds the sum of the values after the damage by $10,000 or more, the Assessor shall also separately determine the percentage reductions in value of land, improvements, and personalty due to the damage or destruction. The Assessor shall reduce the values appearing on the assessment roll by the percentages of damage or destruction computed pursuant to this subdivision. Thus, the taxpayer may only receive property tax relief for the value of property that was damaged or destroyed.

By not appraising the property to determine full cash value before and after the damage or destruction, the Assessor may be granting relief to property that may not qualify as damaged or destroyed.

[5] The scope of the BOE's review for the disaster relief topic is provided on the BOE website (boe.ca.gov/proptaxes/disaster-relief/).

Notify disaster relief applicants of a proposed reassessment in accordance with section 170(c).

The BOE found the Assessor does not consistently send written notification to disaster relief applicants of the proposed reassessment.

Section 170(c)(2) provides that the Assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice of proposed assessment shall state that the taxpayers may appeal the reassessment within six months of the date of mailing the notice.

The Assessor's practice of not sending notice of proposed reassessment as required by section 170 does not properly inform disaster relief applicants of the right to an appeal of the proposed reassessment.

Assessment of Real Property

Mineral Property

By statute and case law, mineral properties are taxable as real property. They are subject to the same laws and appraisal methodology as all real property in the state. However, there are three mineral-specific property tax rules that apply to the assessment of mineral properties. They are Rule 468, *Oil and Gas Producing Properties*, Rule 469, *Mining Properties*, and Rule 473, *Geothermal Properties*. These rules are interpretations of existing statutes and case law with respect to the assessment of mineral properties.[6]

Recommendation 2: Properly measure declines in value for mineral properties using the entire appraisal unit, as required by Rule 469.

The BOE found that the Assessor does not combine the adjusted base year value of the fixtures with the adjusted base year values of the land, improvements, and reserves into a total value reflecting the total appraisal unit when determining whether to enroll the adjusted base year value or the current market value. In addition, the base year values for fixtures are not consistent with historical cost estimates included on the business property statements.

In accordance with article XIII A of the California Constitution, all real property receives a base year value, and, on each lien date, the taxable value of the real property unit is the lesser of its adjusted base year value or current market value. Base year values determined under section 110.1 shall be compounded annually by an inflation factor, not to exceed 2%. Section 105 defines fixtures as a type of improvement and, hence, as real property.

For most properties, fixtures are treated as a separate appraisal unit for determining a decline in value. However, mineral properties are treated differently. Rule 469(e)(2)(C) specifically defines the appraisal unit of a mineral property to include land, improvements including fixtures, and reserves. The Assessor should use this unit for measuring possible declines in value.

Failure to properly determine the decline in value of a mineral property using the entire mineral property appraisal unit may lead to inaccurate assessments.

[6] The scope of the BOE's review for the mineral property topic is provided on the BOE website (boe.ca.gov/proptaxes/mineral-property/).

Appendix A: Statistical Data

Table 1: Assessment Roll

The following table displays pertinent information from the 2024-25 assessment roll.[7]

	Property Type	Enrolled Value
Secured Roll	Land	$510,873,671,601
	Improvements	$282,147,172,197
	Fixtures	$2,487,763,172
	Personal Property	$3,467,822,802
	Total Secured	$798,976,429,772
Unsecured Roll	Land	$2,303,387,658
	Improvements	$10,247,064,797
	Fixtures	$0
	Personal Property	$17,540,925,255
	Total Unsecured	$30,091,377,710
Exemptions[8]		($18,087,977,377)
	Total Assessment Roll	$810,979,830,105

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[9]

Roll Year	Total Roll Value	Change	Statewide Change
2024-25	$810,979,830,000	5.3 %	5.1 %
2023-24	$770,139,064,000	6.3 %	6.7 %
2022-23	$724,629,682,000	6.4 %	7.5 %
2021-22	$681,319,140,000	4.0 %	4.1 %
2020-21	$655,400,305,000	4.6 %	5.7 %

[7] Statistics provided by BOE-822, *Report of Assessed Values by City*, County 30 Orange, for year 2024.
[8] The value of the Homeowners' Exemption is excluded from the exemptions total.
[9] County Assessed Property Values, by Property Class and County (Table 7), statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Table 3: Gross Budget

The Assessor's budget has grown from $40,664,786 in fiscal year 2019-20 to $44,572,484 in fiscal year 2023-24. The following table identifies the Assessor's budget and staffing over recent fiscal years:[10]

Fiscal Year	Gross Budget	Percent Change
2023-24	$44,572,484	2.9 %
2022-23	$43,308,217	5.4 %
2021-22	$41,070,554	-0.4 %
2020-21	$41,228,711	1.4 %
2019-20	$40,664,786	11.9 %

Table 4: Staffing

The following table identifies the Assessor's budgeted permanent positions for fiscal year 2023-24:[11]

Position	Number of Positions
Assessor	1
Managers	5
Real Property Appraiser	89
Business Property Auditor Appraiser	49
Cadastral Draftsperson	13
Computer Programmer, Analyst, or Technician	19
Other Technical or Professional	11
Support Staff	93
Total	280

[10] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetGrossNet).
[11] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetedPermPositions).

Table 5: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[12]

Fiscal Year	Assessment Appeals Filed
2023-24	6,867
2022-23	6,044
2021-22	6,377
2020-21	6,708
2019-20	6,552

Table 6: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[13]

Roll Year	Welfare Exemptions	Exempted Value
2024-25	2,568	$13,609,385,785
2023-24	1,958	$12,880,369,296
2022-23	2,870	$8,562,599,434
2021-22	1,458	$11,446,399,092
2020-21	2,349	$10,805,838,635

[12] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxDistribAssessAppeals).
[13] Statistics provided by BOE-802, *Report on Exemptions*.

Table 7: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:[14]

Roll Year	Total Transfer Documents Received	Reappraisable Transfers
2024-25	320,159	42,904
2023-24	427,281	54,348
2022-23	778,165	41,553
2021-22	770,909	52,536
2020-21	552,688	51,007

Table 8: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:[15]

Roll Year	Total Building Permits Received	New Construction Assessments
2024-25	14,444	14,057
2023-24	12,295	12,036
2022-23	27,911	27,301
2021-22	26,142	25,267
2020-21	26,892	26,053

[14] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropTransfers).
[15] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropNewConstruction).

Table 9: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[16]

Roll Year	Decline-In-Value Assessments
2024-25	46,286
2023-24	59,805
2022-23	72,686
2021-22	76,580
2020-21	83,936

Table 10: Audits

The following table shows the number of audits completed in recent fiscal years.[17]

Number Of Audits Completed			
Fiscal Year	Largest Assessments	All Other Taxpayers	Total[18]
2023-24	496	496	992
2022-23	503	493	996
2021-22	565	568	1133
2020-21	445	654	1099
2019-20	473	472	945

[16] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropProposition8).
[17] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLBusinessPropAuditsCompleted).
[18] Fiscal year totals do not include the audits prepared for other Assessors.

Appendix B: Assessment Practices Survey Division Property Tax Department Survey Group

Orange County

Chief:

Holly Cooper

Survey Program Director:

Gary Coates	Manager, Property Tax Department

Survey Team Supervisor:

David Dodson	Supervisor, Property Tax Department

Survey Team:

Alexander B. Fries	Principal Property Appraiser
Artemis Oestreich	Supervising Property Appraiser
James McCarthy	Senior Petroleum and Mining Appraisal Engineer
Ogonna Obinwa	Senior Petroleum and Mining Appraisal Engineer
Vida McIsaac	Senior Specialist Property Auditor Appraiser
Jennifer Prince	Senior Specialist Property Appraiser
Laura Ruiz	Senior Specialist Property Appraiser
Kat Santora	Senior Specialist Property Appraiser
Jasmine Ramos	Associate Property Auditor Appraiser
Lydia Vannarattanarat	Associate Property Auditor Appraiser
Patience Bautista	Associate Property Appraiser
Virginia Casarez	Associate Property Appraiser
Nicole Grady	Associate Property Appraiser
Margo Pearce	Associate Property Appraiser
Milad Shahin	Associate Property Appraiser
Gregory Dela Cruz	Analyst III
Luis Pulmones	Analyst I

Appendix C: Relevant Statutes and Regulations

Reference	Description
Government Code Section	
15640	**Survey by BOE of county assessment procedures.**
15641	**Audit of records, appraisal data not public.**
15642	**Research by BOE employees.**
15643	**When surveys to be made.**
15644	**Recommendations by BOE.**
15645	**Survey report, final survey report, Assessor's report.**
15646	**Copies of final survey reports to be filed with local officials.**
Revenue and Taxation Code Section	
75.60	**Allocation for administration.**
Title 18, California Code of Regulations	
Rule 371	**Significant assessment problems.**

Assessor's Response to BOE's Findings

Section 15645 of the Government Code provides that the Assessor may file with the BOE a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Orange County Assessor's response begins on the next page. The BOE has no comments regarding the response.

CLAUDE PARRISH
ORANGE COUNTY ASSESSOR

July 20, 2026

State Board of Equalization
Property Tax Department, MIC 63
Attention: David Yeung, Deputy Director
P.O. Box 942879
Sacramento, CA 94279-0064

Subject: 2026 Orange County Assessment Practices Survey Report

Dear Mr. Yeung,

Pursuant to section 15645 of the Government Code, we are pleased to respond to the State Board of Equalization (BOE) 2026 Assessment Practices Survey Report of Orange County and the two recommendations outlined below.

Recommendation 1: Improve the disaster relief program by: (1) granting disaster relief in accordance with section 170(b), and (2) notifying disaster relief applicants of a proposed reassessment in accordance with section 170(c).

(1) *We concur* with this recommendation and have taken steps to properly determine the full cash value of the property before and after the damage or destruction pursuant to section 170(b).
(2) As a general practice, we send written notices to disaster relief applicants. However, a few applicants may not have been properly notified. We will make sure that all disaster applicants are properly notified in writing as required by section 170(c).

Recommendation 2: Properly measure declines in value for mineral properties using the entire appraisal unit, as required by Rule 469.

We concur with this recommendation and have taken steps to correctly value the total appraisal unit for mineral properties when determining whether to enroll the adjusted base year value or the current market value.

I would like to take this opportunity to thank my staff for their hard work, dedication and professionalism in completing the assessment roll accurately and on time.

I also thank the BOE survey team for the courteous and professional manner in which they conducted the survey.

If you have any questions regarding our survey response, please call me at (714) 834-2734.

Sincerely,

Claude Parrish
Orange County Assessor

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