



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

NR# 2-Y
Date: January 5, 2005
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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR COLUSA COUNTY**

Betty T. Yee, Acting Member, California State Board of Equalization (BOE) today released an assessment practices survey report on Colusa 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 Colusa 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 several recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Revise the possessory interest (PI) assessment procedures by: (1) assessing all taxable PIs at the county fairgrounds, and (2) annually reappraising PIs with a stated term of possession using the remaining contract term as required by Property Tax Rule 21.
- Assess all water company properties at the lower of their factored base year value or their full cash value.
- Revise the mandatory audit procedures by: (1) completing all mandatory audits as required by Revenue and Taxation Code section 469, and (2) obtaining signed waivers of the statute of limitations when a mandatory audit will not be completed within the limitations period.

The review focused on the quality of the 2003-2004 Colusa County assessment roll, which contained 14,297 assessments having a total enrolled value of \$1.75 billion.

Acting Board Member Betty T. Yee, of San Francisco, assumed the First District seat on the Board of Equalization in 2004.

The five-member Board of Equalization is a publicly elected tax commission. The Board collects nearly \$42 billion annually in taxes and fees supporting state and local government services. It acts as the appellate body for franchise and personal income tax appeals, and also plays a significant role in the assessment and administration of property tax.

Other Board Members include Bill Leonard of Sacramento/Ontario, Second District, Claude Parrish of Long Beach, Third District, and Chairman John Chiang of Los Angeles, Fourth District. State Controller Steve Westly also serves as a member of the Board.

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Note: A copy of the Colusa County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at www.boe.ca.gov.