



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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**FOR IMMEDIATE RELEASE**

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

The State Board of Equalization (BOE) today released an assessment practices survey report on Nevada County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. 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.

The BOE's report focused on the quality of the 2003-2004 Nevada County assessment roll, which contained 61,730 assessments totaling \$10.5 billion in value. The report found most properties in Nevada County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report includes several recommendations for the assessor, including performing supplemental assessments on all qualifying possessory interests, reappraising month-to-month possessory interests only at the expiration of the anticipated term of possession, and periodically reviewing all taxable possessory interests with stated terms of possession for declines in value as required by Revenue and Taxation Code section 51.

It also recommends auditing the books and records of taxpayers with at least \$400,000 in business personal property every four years pursuant to Revenue and Taxation Code section 469.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects more than \$44 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

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

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