



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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

The State Board of Equalization (BOE) today released an assessment practices survey report on Lassen 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 2004-2005 Lassen County assessment roll, which contained about 25,000 assessments totaling \$1.56 billion in value. The BOE found most properties in Lassen County are assessed properly, and the overall quality of the assessment roll meets state standards. The report also contains several recommendations for the assessor, which include recognizing properties experiencing declines in value and timely completing audits of business property accounts that are mandatory every four years.

The five-member Board of Equalization is a publicly elected tax board. 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.

The Board Members include Betty T. Yee of San Francisco, Acting Member First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District and State Controller Steve Westly.

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

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