

County-Assessed Properties Division Assessment Practices Survey Program – Part III

California State Board of Equalization
November 19, 2019 Board Meeting
Sacramento, CA

Assessment Practices Survey Program

- Provides independent oversight of the 58 county assessors
- Periodic reviews of county assessors' practices and procedures (Survey) and/or sampling of assessments on the local assessment roll (Sample)

Assessment Practices Survey Program

- Surveys: Part I (June)
 - Overview of the program
- Surveys: Part II (July)
 - Findings and Trends
- Surveys: Assessors' Perspective (August)

Assessment Practices Survey Program

Surveys: Part III

- Surveys and sampling objectives and findings

Objectives

Do the assessor's policies, procedures, and practices comply with:

- Statutes?
- Regulations?
- Ordinances?

Objectives

Do the assessor's practices comply with generally accepted appraisal principles when applying the three approaches to value?

- Cost Approach
- Market Approach
- Income Approach

Objectives

What is the extent of the assessor's backlog and what is its impact on any work duties?

Topic Review

What are we finding when reviewing files during a survey?

Survey Review - Discovery

How are change in ownership and new construction events discovered?

Change in Ownership

- Deeds, LEOP List, News Articles, BOE-571-L

New Construction

- Permits, Field Inspections, Google Earth

Survey Review - Discovery

How are change in ownership and new construction events processed?

Change in Ownership

- Are the correct forms being used?

New Construction

- Are exclusions from reassessment being recognized?

Survey Review

Does the county appraise properties experiencing a change in ownership or new construction properly?

Survey Findings

Common Recommendations

Change in Ownership

- Correctly implement the penalty process in accordance with statute.

Survey Findings

Common Recommendations

New Construction

- Obtain copies of permits from the relevant public agencies.

Sampling Review

What are we finding when reviewing Sample assessments?

Sampling Findings

Sampling of a county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample.

Sampling Findings

- Average sample size was 293 sample assessments
- Average number of Disagrees found was 27
- Average percentage of Disagrees found was 10.70 percent

Best Practices

- BOE provides recommendations
- Recommendations focus on the application of statutes, regulations, and ordinances
- Recommendations reference the appropriate BOE-issued guidance

BOE Guidance

- Letters to Assessors
- County Assessors Only Letters
- Assessors' Handbook Sections
- Guidelines and Procedures Documents
 - Developing Disaster Relief Guidelines