

Assessment Practices Survey Program

Background

Government Code sections 15640 through 15645 require the State Board of Equalization to survey the procedures and practices of each county assessor's office at least once each five years. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The surveys are conducted as follows:

- The 58 counties are distributed over a five-year cycle.
- For each county, Board staff conducts an audit of the assessor's procedures and practices.
- An assessment practices survey report is published that summarizes the findings and includes recommendations for improvement.

In addition, each year Board staff samples the assessment rolls of five of the counties scheduled for an office survey. Two of the ten largest counties in the state are mandatory sample counties. Three of the remaining counties that have been scheduled for an office survey are randomly selected to include the sample component.

In each case, a statistically representative sample is drawn from the county assessment roll. The Board's staff audits and appraises each property in the sample and compares the results to the assessor's values. Staff then expands the results to determine whether the total assessment roll complies with statutory standards.

Current and Emerging Issues

- Assessment roll sampling
- Measuring the survey program intolerance levels

Discussion Questions

- How should the Board and California Assessors' Association address recurring recommendations?
- Does the sample method need to be revisited?
- How can we minimize the impact of our survey process on assessors' operations and still accomplish the goals of the survey program?
- Are there any comments or recommendations for enhancing the scheduling process?

- Are there any other types of information we should include in the report?
- What other areas should be part of our survey process?