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Assessment Practices Survey Report Released For Los Angeles County

Sacramento – The California State Board of Equalization (BOE) released a report today stating that most properties in Los Angeles County are properly assessed, and the overall quality of the assessment roll meets state standards.

The Los Angeles County Assessment Practices Survey Report addresses the quality of the 2010-11 Los Angeles County assessment roll, which represents approximately \$1.051 trillion in value. The report includes nine recommendations for improving the Los Angeles County Assessor's programs. The [2013 Los Angeles County Assessment Practices Survey Report](#) is available online.

BOE is aware that allegations of making improper value reductions were brought against the assessor and several employees of the assessor's office. However, the actions that gave rise to those allegations took place prior to BOE's survey and were discovered, addressed, and corrected by the assessor's office before BOE's survey began. During the survey, BOE found no evidence of further improper reductions; however, the report includes a recommendation to help ensure that only appropriate value changes are processed in the future.

BOE survey reports provide an overview of how well the assessors' duties are performed in California's 58 counties, and identify areas for improvement. 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. Every five years, the BOE reviews each county's property tax assessment practices and publishes a report.

More information on the BOE assessment practices survey program is available at www.boe.ca.gov/proptaxes/apscont.htm.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 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 serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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