FRESNO COUNTY
ASSESSMENT SAMPLING SURVEY

FEBRUARY 2025

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February 18, 2025

No. 2025/005

TO COUNTY ASSESSORS:

FRESNO COUNTY
ASSESSMENT SAMPLING SURVEY

A copy of the Fresno County Assessment Sampling Survey is enclosed for your information. The State Board of Equalization (BOE) completed this sampling survey in accordance with section 15640 of the Government Code and section 75.60 of the Revenue and Taxation Code for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

The Fresno County Assessment Sampling Survey Report is a quantitative evaluation of Fresno County's 2022-23 assessment roll. The sampling indicates Fresno County's 2022-23 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Paul Dictos, Fresno County Assessor-Recorder, and staff for their courtesy and cooperation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) and/or a sampling of the county's assessment roll (samples) of specified County Assessors' offices. This report reflects the BOE's findings in its current sample of the Fresno County Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code[1] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by receiving satisfactory statistical results from a sampling of the county's assessment roll or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.[2]

[1] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code.

[2] The scope of our review of the assessment sampling program is provided on the BOE website. ~~at https://boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf.~~ As of 10/2/2025, please refer to the updated URL https://boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm.

FRESNO COUNTY SAMPLING RESULTS

The BOE's Assessment Practices Survey Division sampled Fresno County's 2022-23 assessment roll, which contained 311,350 assessments with an enrolled taxable value of approximately $97.8 billion. The composition of the 2022-23 assessment roll by property type is as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential	255,344	$62,618,114,816
Rural	24,054	$10,644,720,302
Commercial/Industrial	30,240	$24,333,969,110
All Other	1,712	$243,727,691
Total	311,350	$97,840,531,919

The Fresno County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2022-23 assessment roll indicated an average assessment ratio of 99.38 percent and the sum of the absolute differences from the required assessment level was 0.69 percent. Accordingly, the BOE certifies that Fresno County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

ASSESSMENT PRACTICES SURVEY DIVISION
PROPERTY TAX DEPARTMENT
SAMPLING GROUP

Fresno County

Chief:

Holly Cooper

Sample Program Manager:

Gary Coates	Manager, Property Tax Department

Sample Team Supervisor:

David Dodson	Supervisor, Property Tax Department

Sample Team:

James McCarthy	Senior Petroleum & Mining Appraisal Engineer
Jeffrey Arthur	Senior Specialist Property Auditor Appraiser
Jennifer Prince	Senior Specialist Property Appraiser
Artemis Oestreich	Senior Specialist Property Appraiser
Amy Andresen	Associate Property Appraiser
Hanju Lee	Associate Property Appraiser
Laura Ruiz	Associate Property Appraiser
Margo Pearce	Associate Property Appraiser
Mark Sutter	Associate Property Appraiser
Nicole Grady	Associate Property Appraiser
Troy Holt	Assistant Property Appraiser
Greg Dela Cruz	Associate Government Program Analyst