IMPERIAL COUNTY
ASSESSMENT SAMPLING SURVEY

JANUARY 2023

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January 17, 2023

No. 2023/001

TO COUNTY ASSESSORS:

IMPERIAL COUNTY
ASSESSMENT SAMPLING SURVEY

A copy of the Imperial 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 Imperial County Assessment Sampling Survey Report is a quantitative evaluation of Imperial County's 2019-20 assessment roll. The sampling indicates Imperial County's 2019-20 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Robert Menvielle, Imperial County Assessor, and staff for their courtesy and cooperation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:lp
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 Imperial 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 and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

[2] For a detailed description of the scope of this program, ~~please refer to the document entitled *Assessment Sampling Program,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm.

IMPERIAL COUNTY SAMPLING RESULTS

The BOE's County-Assessed Properties Division sampled Imperial County's 2019-20 assessment roll, which contained 84,778 assessments with an enrolled taxable value of approximately $13.9 billion. The composition of the 2019-20 assessment roll by property type is as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential	463,961	$6,459,342,445
Rural	9,476	$3,347,797,862
Commercial/Industrial	11,341	$3,785,695,993
All Other	1	$280,447,000
Total	84,778	$13,873,283,300

The Imperial County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2019-20 assessment roll indicated an average assessment ratio of 99.55 percent and the sum of the absolute differences from the required assessment level was 0.77 percent. Accordingly, the BOE certifies that Imperial County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

COUNTY-ASSESSED PROPERTIES DIVISION SAMPLING GROUP

Imperial County

Deputy Director:

David Yeung

Survey Program Manager:

Holly Cooper	Principal Property Appraiser

Survey Supervisor:

David Dodson	Supervising Property Appraiser

Sample Team:

James McCarthy	Senior Petroleum & Mining Appraisal Engineer
Amanda Lopez	Senior Specialist Property Appraiser
Artemis Oestreich	Senior Specialist Property Appraiser
Tina Salazar	Senior Specialist Property Appraiser
Alexander Fries	Senior Specialist Property Auditor Appraiser
Nancy Le	Senior Specialist Property Auditor Appraiser
Nicole Grady	Associate Property Appraiser
Jennifer Prince	Associate Property Appraiser
Laura Ruiz	Associate Property Appraiser
Hanju Lee	Assistant Property Appraiser
Luis Pulmones	Staff Services Analyst