



STATE BOARD OF EQUALIZATION
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November 30, 1994

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TO COUNTY ASSESSORS:

PUBLISHING SAMPLE RESULTS

No. 94/66

As you are aware, the Board's program for surveying county assessment procedures involves two distinct components. In the first of these, the *sampling* component, Board staff make a quantitative evaluation of the county's assessment roll. In the second component, the *office survey*, staff use the sample results as a guide in investigating various facets of the assessor's operation. At the conclusion of the office survey, staff prepare a single written report that includes not only findings and recommendations about the assessor's operation, but also relevant excerpts from the sample results.

A problem with the Assessment Practices Survey Program has been that, by the time the office survey portion is completed and the final report published, the sample results tend to be quite dated. At least partly in response to that problem, management staff in the Board's Property Taxes Department have undertaken to comprehensively evaluate the program. That evaluation, which includes as a crucial component input from the county assessors, is to be completed by March 1995, for review by the Board of Equalization.

In the meantime, staff have concluded that an immediate benefit can be realized by changing the existing procedure of publishing a single report for each county survey. Beginning with counties sampled for the 1992-93 assessment year, the Board will publish two separate reports, one summarizing the statistical results generated by the sample phase, and the other setting forth the findings of the office survey phase. This change will have two positive effects. First, and most important, it will allow a more timely dissemination of the sample results. Second, the final report, because it will de-emphasize the sample results, will reflect the state of the assessor's operation nearer in time to the date of publication.

The counties sampled for the 1992-93 lien date include Contra Costa, Fresno, Glenn, Humboldt, Kings, Los Angeles, Mendocino, San Bernardino, Siskiyou, Solano, and Yuba.

If you have any questions, please call Charles Knudsen or Tom McClaskey at (916) 445-4982.

Sincerely,

John W. Hagerty
 Deputy Director
 Property Taxes Department

JWH:rfh