



Fresno County Assessor-Recorder's Office

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FRESNO COUNTY RECEIVES RESULTS OF COMPLIANCE AUDIT REPORT OF ASSESSMENT PRACTICES

Fresno, California- Today, January 14, 2015, Paul Dictos, CPA, Fresno County Assessor-Recorder is pleased to announce receipt of the 2014 Fresno County Assessment Practices Survey (Compliance audit) conducted by the California State Board of Equalization (BOE).

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment, review the county's property assessment practices and procedures once every five years. Assessors are required to identify and assess all properties located within their county-unless specifically exempt-and maintain an assessment roll of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs. The California BOE reviewed the following areas:

- **Administration** – including assessor's workload, administrative policies and assessment appeals.
- **Assessment of Real Property**-including properties having experienced a change in ownership, new construction, decline-in-value assessments and properties under Williamson Act contract.
- **Assessment of Personal Property and Fixtures**- including conducting audits, processing business property statements, and business equipment valuations

The report concludes: "In the area of real property assessment, the assessor has effective programs for new construction and California Land Conservation Act (CLCA) "Williamson Act" property" and continues: "During our survey, we noted that the assessor has implemented changes to the California Land Conservation Act (CLCA) "Williamson Act" property program in an effort to make positive improvements. These changes included performing studies in order to apply appropriate risk rates and to bring rents and expenses up to current market levels as required by state law."

A complete copy of the Fresno County Assessment Practices report may be accessed at:
<http://www.boe.ca.gov/proptaxes/pdf/Ita15002.pdf>

"This is GOOD NEWS for Fresno County. I have never been more proud of my staff doing so much with so little. They are some of the finest employees in this County", said Assessor-Recorder Paul Dictos.

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