



SHASTA COUNTY ASSESSOR-RECORDER STATE ASSESSMENT VERSUS LOCAL ASSESSMENT

The fundamental differences in state vs. local assessment are summarized in the following table:

	STATE ASSESSED	COUNTY ASSESSED
VALUATION METHOD	Annually reassessed at fair market value	Acquisition Value Factored By No More than 2% per year or Current Market Value, whichever is lower.
REVENUE ALLOCATION	Unitary Base + "County Wide" Incremental Growth	Revenues are allocated to all jurisdictions in the tax rate area where the property is located
VALUE SETTING	Board of Equalization Members	County Assessor
APPEAL OF VALUE	Board of Equalization Members	Local Assessment Appeals Board
COURT REVIEW	Trial De Novo	Review of administrative record