



State Board of Equalization

# News Release

**Bill Leonard, Member**

**2<sup>nd</sup> District – Sacramento**

Ramon J. Hirsig  
Executive Director  
[www.boe.ca.gov](http://www.boe.ca.gov)

**For Immediate Release  
December 30, 2008**

**Contact: NR 105-08-L  
Anita Gore  
916-327-8988**

## **Bill Leonard Releases Mariposa County Assessment Practices Survey Report**

Bill Leonard, Member of the State Board of Equalization (BOE), today released an assessment practices survey report for Mariposa County. The report focuses on the quality of the 2007-08 Mariposa County Assessment Roll, which contains 2,220 assessments representing \$1.9 billion in value.

The report shows that most properties in Mariposa County are assessed properly, and that the overall quality of the assessment roll meets state standards. The report contains several recommendations for the Mariposa County Assessor, which include properly reassessing a property due to a disaster or calamity, reappraising the interest in a resident-owned mobilehome park upon a change in ownership, and including sales tax as a component of a vessel's value at the time of assessment.

The BOE is the agency responsible for promoting statewide uniformity and consistency in property tax assessment, reviewing each county's property assessment practices and procedures once every five years and publishing an assessment practices survey report. The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "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.

For more information on the BOE Assessment Practices Survey program, visit: [www.boe.ca.gov/proptaxes/apscont.htm](http://www.boe.ca.gov/proptaxes/apscont.htm)

Bill Leonard, of Sacramento/Ontario, was elected as Second District Member of the State Board of Equalization in 2002 and reelected in November 2006. Prior to his election, Bill Leonard served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

*Click [here](#) to view the 2008 Mariposa County Assessment Practices Survey Report*

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