



State Board of Equalization

News Release

Vice Chairwoman Betty T. Yee

1st District – San Francisco

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Betty T. Yee Releases Assessment Practices Survey for Marin County

Betty T. Yee, Vice Chairwoman of the Board of Equalization (BOE), today released the 2008 Assessment Practices Survey Report for Marin County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

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.

The BOE's report focused on the quality of the 2006-07 Marin County assessment roll, which contained about 109,000 assessments totaling about \$49.3 billion in value. The report found most properties in Marin County are assessed properly, and the overall quality of the assessment roll meets state standards. Among other things, the Marin County Assessor-Recorder's assessment appeals program is very effective. The Marin County Assessor-Recorder's staff handling appeals is experienced, well-prepared, and works well with the assessment appeals board.

The 2008 Assessment Practices Survey Report for Marin County contains several recommendations for the Marin County Assessor-Recorder that include notifying the Marin County Auditor-Controller when penalties should be added to an escape assessment, properly assessing property subject to agricultural restriction and private interest on government-owned property, and timely auditing business property accounts that are mandatory every four years.

Vice Chairwoman Betty T. Yee was elected to her post in November 2006. Her district includes many of California's coastal counties, from Del Norte to Santa Barbara, and includes the entire San Francisco Bay Area.

The five-member California State Board of Equalization (BOE) 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 serves a significant role in the assessment and administration of property taxes.

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

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