



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

NR# 42-Y
Date: July 21, 2006
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**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR MENDOCINO COUNTY**

Betty T. Yee, Acting Member of the State Board of Equalization (BOE), today released an assessment practices survey report on Mendocino 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 possible improvements. 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 2004-2005 Mendocino County assessment roll, which contained about 52,750 assessments totaling \$6.81 billion in value.

The report found that the overall quality of the assessment roll in Mendocino County met state standards. It noted the Assessor's excellent handling of assessment appeals and religious exemption programs. It also commended the Assessor for placing taxpayer forms online, and for creating an electronic mapping service that links to Mendocino County's systems.

Board staff did make several recommendations to the assessor, including notifying the taxpayers when a previously missed assessment is enrolled, reassessing individual spaces in resident-owned mobile home parks, and timely completing audits of business property accounts that are mandatory every four years. Staff also found most recommendations from the Board's last survey, completed in 2001, had since been implemented.

Acting Board Member Betty T. Yee, of San Francisco, assumed the First District seat on the Board of Equalization in 2004.

The five-member Board of Equalization is a publicly elected tax board. The Board collects almost \$50 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.

Other Board Members include Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

[Click Here to View the 2006 Mendocino County Assessment Practices Survey](#)

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