



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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First District

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Executive Director

**FOR IMMEDIATE RELEASE**

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**ASSESSMENT PRACTICES SURVEY REPORT  
RELEASED FOR SAN MATEO COUNTY**

Betty T. Yee, Acting Member of the State Board of Equalization (BOE), today released an assessment practices survey report on San Mateo 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 2003-2004 San Mateo County assessment roll, which contained 236,411 assessments totaling \$99.6 billion in value. The report found most properties in San Mateo County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report contains several recommendations for the assessor, which include assessing all taxable possessory interests, auditing the books and records of taxpayers with at least \$400,000 in business personal property every four years, and enrolling the audit results for each year of a multiple-year audit.

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 more than \$44 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.

*Note: A copy of the San Mateo County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov).*

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