MARIN COUNTY
ASSESSMENT SAMPLING SURVEY

NOVEMBER 2023

CALIFORNIA STATE BOARD OF EQUALIZATION

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Executive Director

November 7, 2023

No. 2023/040

TO COUNTY ASSESSORS:

MARIN COUNTY
ASSESSMENT SAMPLING SURVEY

A copy of the Marin County Assessment Sampling Survey is enclosed for your information. The State Board of Equalization (BOE) completed this sampling survey in accordance with section 15640 of the Government Code and section 75.60 of the Revenue and Taxation Code for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

The Marin County Assessment Sampling Survey Report is a quantitative evaluation of Marin County's 2021-22 assessment roll. The sampling indicates Marin County's 2021-22 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Shelly Scott, Marin County Assessor-Recorder-County Clerk, and staff for their courtesy and cooperation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:dcl
Enclosure

INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) and/or a sampling of the county's assessment roll (samples) of specified County Assessors' offices. This report reflects the BOE's findings in its current sample of the Marin County Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code[1] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by receiving satisfactory statistical results from a sampling of the county's assessment roll or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.[2]

[1] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

[2] The scope of our review of the assessment sampling program is provided on the BOE ~~website at http://www.boe.ca.gov/Assessors/pdf/assessmentsamplingprogram.pdf~~. As of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm.

MARIN COUNTY
SAMPLING RESULTS

The BOE's County-Assessed Properties Division sampled Marin County's 2021-22 assessment roll, which contained 104,799 assessments with an enrolled taxable value of approximately $90.1 billion. The composition of the 2021-22 assessment roll by property type is as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential	87,976	$75,453,518,319
Rural	198	$928,865,028
Commercial/Industrial	10,974	$13,662,979,002
All Other	5,651	$102,629,773
Total	104,799	$90,147,992,122

The Marin County assessment roll meets the requirements for assessment quality established by section 75.60. Our sample of the 2021-22 assessment roll indicated an average assessment ratio of 100.15 percent and the sum of the absolute differences from the required assessment level was 0.25 percent. Accordingly, the BOE certifies that Marin County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

COUNTY-ASSESSED PROPERTIES DIVISION SAMPLING GROUP

Marin County

Deputy Director:

David Yeung

Survey Program Manager:

Holly Cooper	Principal Property Appraiser

Survey Supervisor:

Christine Bradley	Supervising Property Appraiser

Sample Team:

Vida McIsaac	Senior Specialist Property Appraiser
Artemis Oestreich	Senior Specialist Property Appraiser
Jeff Arthur	Senior Specialist Property Auditor Appraiser
Amy Andresen	Associate Property Appraiser
Nicole Grady	Associate Property Appraiser
Chris Howell	Associate Property Appraiser
Kat Santora	Associate Property Appraiser
Hanju Lee	Assistant Property Appraiser
Dany Lunetta	Associate Government Program Analyst