MARIPOSA COUNTY
SUPPLEMENTAL
ASSESSMENT PRACTICES SURVEY

NOVEMBER 2024

CALIFORNIA STATE BOARD OF EQUALIZATION

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November 20, 2024

TO COUNTY ASSESSORS:

No. 2024/040

MARIPOSA COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the Mariposa County Supplemental Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640–15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the County Assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Vincent P. Kehoe, Mariposa County Assessor-Recorder, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the Assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature, and to the Mariposa County Board of Supervisors and Grand Jury.

Fieldwork for this supplemental survey was performed by the BOE's Assessment Practices Survey Division during November 2023 through March 2024. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Kehoe and staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

TABLE OF CONTENTS

INTRODUCTION **1**

OBJECTIVE **2**

SCOPE AND METHODOLOGY **2**

EXECUTIVE SUMMARY **4**

OVERVIEW OF MARIPOSA COUNTY **5**

ADMINISTRATION: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS **6**
- STAFF PROPERTY AND ACTIVITIES 6

ASSESSMENT OF REAL PROPERTY: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS **7**
- CHANGE IN OWNERSHIP 7
- DECLINES IN VALUE 9
- MINERAL PROPERTY 9

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS **11**
- AUDIT PROGRAM 11
- BUSINESS PROPERTY STATEMENT PROGRAM 12
- BUSINESS EQUIPMENT VALUATION 12

APPENDIX A: STATISTICAL DATA **14**
- TABLE 1: ASSESSMENT ROLL 14
- TABLE 2: CHANGE IN ASSESSED VALUES 14
- TABLE 3: GROSS BUDGET AND STAFFING 15
- TABLE 4: ASSESSMENT APPEALS 15
- TABLE 5: EXEMPTIONS – WELFARE 16
- TABLE 6: CHANGE IN OWNERSHIP 16
- TABLE 7: NEW CONSTRUCTION 17
- TABLE 8: DECLINES IN VALUE 17
- TABLE 9: AUDITS 18

APPENDIX B: ASSESSMENT PRACTICES SURVEY DIVISION / PROPERTY TAX DEPARTMENT SURVEY GROUP **19**

ASSESSOR'S RESPONSE TO BOE'S FINDINGS **20**

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) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Mariposa County Assessor-Recorder's Office. [1]

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, and the Senate and Assembly, and to the Mariposa County Board of Supervisors and Grand Jury. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Vincent P. Kehoe, Mariposa County Assessor-Recorder, elected to file his initial response prior to the publication of our survey; it is included in this report following the Appendices.

[1] This review covers only the assessment functions of the office.

OBJECTIVE

The survey shall "…show the extent to which assessment practices are consistent with or differ from state law and regulations."[2] The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures, and publishing an assessment practices survey report. 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.

SCOPE AND METHODOLOGY

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, our survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code[3] 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 satisfactory statistical result 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 BOE has elected to conduct a supplemental survey for Mariposa County. The supplemental survey includes a review of the recommendations contained in the prior survey report, the Assessor's written response to the recommendations, the Assessor's current records pertaining to those recommendations, and interviews with the Assessor and his staff. This supplemental survey is made to determine the extent to which the Assessor has implemented the recommendations contained in the prior survey report and to identify areas where problems still exist.

This supplemental survey examined the assessment practices of the Mariposa County Assessor's Office for the 2022-23 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), our review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

[2] Government Code section 15642.

[3] 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.

Our survey methodology of the Mariposa County Assessor-Recorder's Office included reviews of the Assessor's records, interviews with the Assessor and their staff, and contacts with officials in other public agencies in Mariposa County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of our review of county assessment practices, ~~please refer to the document entitled *Scope of Assessment Practices Surveys,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/Scopemaster.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/scope.htm. Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found at https://www.boe.ca.gov/proptaxes/apscont.htm.

EXECUTIVE SUMMARY

The BOE has elected to perform a supplemental survey of the Mariposa County Assessor's Office, addressing only the recommendations from the prior survey and whether the Assessor has implemented those recommendations. In the 2015 Mariposa County Assessment Practices Survey Report, there were a total of eight recommendations.

In the area of administration, which affect both the real property and business property assessment programs, we reviewed one prior recommendation identified in the Assessor's staff property and activities program. The Assessor has not implemented the recommendation related to the staff property and activities program.

In the area of real property assessment, we reviewed three prior recommendations identified in the Assessor's change in ownership, declines in value, and mineral property programs. The Assessor has implemented the recommendations related to change in ownership, declines in value, and mineral property programs.

In the area of personal property and fixtures, we reviewed three prior recommendations identified in the Assessor's audit, business property statement, and business equipment valuation programs. The Assessor has implemented the recommendations related to the business property statement and business equipment valuation programs. However, the Assessor has not implemented the recommendation related to the audit program.

We found no significant assessment problems as defined in Rule 371. Since Mariposa County was not selected for assessment sampling pursuant to Government Code section 15643(b), this report does not include the assessment ratios that are generated for surveys that include assessment sampling. Accordingly, pursuant to section 75.60, Mariposa County continues to be eligible for recovery of costs associated with administering supplemental assessments.

OVERVIEW OF MARIPOSA COUNTY

Mariposa County is located in northern California and is one of California's original 27 counties created in 1850. The county encompasses a total area of 1,462.82 square miles, consisting of 1,448.82 square miles of land area and 14.00 square miles of water area. Mariposa County is bordered by Tuolumne County to the north, Madera County to the east and south, and Merced County to the west.

As of 2022, Mariposa County had an estimated population of 17,020. There are no incorporated cities in Mariposa County. The county seat is the town of Mariposa.

The Mariposa County local assessment roll ranks 52 in value of the 58 county assessment rolls in California.[4]

[4] Statistics provided by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7),* for year 2022-23.

ADMINISTRATION: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following is the recommendation included in our March 2015 Assessment Practices Survey Report that relates to administrative policies and procedures, and the Assessor's response to the recommendation. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Staff Property and Activities

RECOMMENDATION 1: Improve the staff property and activities program by expanding the written policies regarding incompatible activities and conflicts of interest.

Original Findings:

We reviewed the Assessor's written policies for incompatible activities and conflicts of interest, and found that the policies do not include a provision stating the consequences for violation of the Assessor's policies.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We found that the Assessor has not implemented this recommendation. We reviewed the Assessor's written policies for incompatible activities and conflicts of interest, and found that the policies do not include a provision stating the consequences for violation of the Assessor's policies.

Government Code section 1126(c) provides that the local agency, in this instance the Assessor, shall adopt rules governing the application of this section. The rules shall include provisions for notice to the employees of the determination of prohibited activities, of disciplinary action to be taken against employees for engaging in prohibited activities, and for appeal by employees from such determination and from its application to an employee. In addition, section 1365(c) provides that violation of the Assessor's policy on conflicts of interest shall be grounds for dismissal of such employee by the Assessor.

The Assessor's current policies on incompatible activities and conflicts of interest are lacking the references and, as a result, staff may be unaware of the potential consequences of violating office policy and may not know their rights to appeal such violations, since this information is not provided in the Assessor's current policy.

ASSESSMENT OF REAL PROPERTY: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following are the recommendations included in our March 2015 Assessment Practices Survey Report that relate to the assessment of real property and the Assessor's response to the recommendations. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Change in Ownership

RECOMMENDATION 2: Improve the change in ownership program by correctly implementing the penalty process in accordance with section 482(a).

Original Findings:

It is the Assessor's current practice not to apply penalties when a property owner of a manufactured home fails to return a requested COS or fails to return the COS timely. In addition, the Assessor does not have a tracking system in place to monitor whether the COS is filed timely.

Original Assessor's Response:

This recommendation does not justify increased administrative cost for very little benefit. It appears our system is working, the State was unable to find an example of a COS not being returned timely.

Current Status:

We will not be repeating this recommendation. When a recorded document is received without a BOE-502-A, *Preliminary Change in Ownership Report* (PCOR), or the PCOR is incomplete, the Assessor sends the property owner a PCOR to complete and return to the Assessor. If the property owner, including the property owner of a manufactured home, fails to return the PCOR, no further action is taken by the Assessor and the document is processed without the PCOR.

RECOMMENDATION 3: Improve the LEOP program by: (1) reassessing all properties owned by legal entities that have undergone a change in control or ownership, and (2) applying appropriate penalties as required by section 482(b).

(1) Reassess all properties owned by legal entities that have undergone a change in control or ownership.

Original Findings:

We found several properties owned by legal entities having undergone a change in control or ownership that had not been reassessed, even though the Assessor had been notified of the change by the BOE's LEOP Division.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We will not be repeating this recommendation. The Assessor's practice is to reassess all properties owned by legal entities that have undergone a change in control or ownership.

(2) Apply appropriate penalties as required by section 482(b).

Original Findings:

We found an instance where a penalty was not applied when an entity did not timely file a BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities* (BOE-100-B), even though the Assessor had been notified by the BOE's LEOP Division to apply the penalty.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We will not be repeating this recommendation. The Assessor's practice is to apply penalties when applicable as required by section 482(b).

Declines in Value

RECOMMENDATION 4: Improve the declines in value program by including all required information on the value change notice in accordance with section 619.

Original Findings:

In Mariposa County, it is the Assessor's practice to use the annual tax bill as notice to property owners of decline-in-value properties that have been fully or partially restored to their FBYVs. The county's tax bill includes the current assessed value, information in regards to filing an assessment appeal, and an explanation of the stipulation process. The tax bill does not, however, include the property's FBYV, as required by section 619.

Original Assessor's Response:

We concur. Section 619 is clear, however, our initial written communication to the property owner when their property is revalued under Proposition 8 includes the FBYV and the explanation that in subsequent years the assessed value can remain the same as the Prop 8 value or decrease or increase until such time as the FBYV is restored. To notify each Prop 8 Assessee of their FBYV each year in addition to their property tax bill notification is not feasible within our current time, budgetary and mainframe constraints.

Current Status:

We found that the Assessor has implemented this recommendation. We found examples where the Assessor had notified property owners of decline-in-value properties that have been fully or partially restored to their FBYVs in accordance with section 619.

Mineral Property

RECOMMENDATION 5: Correctly determine the appraisal unit for mining claims.

Original Findings:

We found that the Assessor treats multiple unpatented mining claims which have the same common ownership as one appraisal unit. While common ownership is one consideration for determining whether to group claims into a single appraisal unit, some of the Assessor's groupings are not appropriately determined.

Original Assessor's Response:

It is our opinion that we have property assessed all mining claims. We will implement separate tax bills for common ownership that is not contiguous.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor does correctly determine the appraisal unit for mining claims.

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following are the recommendations included in our March 2015 Assessment Practices Survey Report that relate to the assessment of personal property and fixtures, and the Assessor's response to the recommendations. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Audit Program

RECOMMENDATION 6: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

Original Findings:

The Assessor has failed to conduct the minimum number of audits required under the provisions of section 469. As stated previously, the Assessor does not have an auditor-appraiser on staff and no other Assessor's staff members meet the requirements to perform audits, with the exception of the Assessor, who has the authority to perform audits under section 670(d).

Original Assessor's Response:

We concur.

Current Status:

We found the Assessor has not implemented this recommendation. The Assessor did not meet the minimum number of audits required by section 469 for the 2017-18 and 2018-19 fiscal years. The Assessor completed a total of zero audits for the 2017-18 fiscal year and zero audits for the 2018-19 fiscal year, with each fiscal year falling short of the required six audits. In addition, the Assessor did not conduct any audits during the 2019-20, 2020-21, and 2021-22 fiscal years.

For the 2017-18 and 2018-19 fiscal years, section 469 required the Assessor to audit six taxpayers per year, with three of those audits from the pool of largest business property assessments and three of the audits from the pool of all other business property owners. By failing to conduct the minimum number of audits for those fiscal years, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

However, effective January 1, 2019, Senate Bill (SB) 1498 (Stats. 2018, Ch. 467) provided the Assessor with some discretion in the number of audits to be completed each year. Rather than requiring the Assessor to complete a specified number of audits each year, SB 1498 amended section 469 to allow the Assessor to complete a four-year total number of audits in each category within a four-year period. The first year of the four-year period began with the 2019-20 fiscal

year and, thus, at this time, we are unable to determine whether the Assessor will meet the minimum number of audits required for the current four-year period of audits, which will end with fiscal year 2022-23.

Business Property Statement Program

RECOMMENDATION 7: Improve the BPS program by valuing taxable business property in accordance with section 501 when a taxpayer fails to file a BPS.

Original Findings:

When a completed BPS is submitted late, the Assessor correctly calculates the current market value of reported taxable business property owned and controlled by the property owner and applies the statutorily-defined 10 percent penalty assessment. However, in cases where the BPS is not returned, the Assessor does not calculate the current market value of the known taxable business property; she simply carries forward the previous year's enrolled value and adds the penalty assessment. For subsequent years in which a property owner fails to file a BPS over consecutive years, the Assessor applies the 10 percent penalty to the previous year's enrolled value, which includes the 10 percent penalty for not filing a BPS the previous year. This practice causes the property value to arbitrarily escalate by 10 percent each year thereafter.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We found that the Assessor has implemented this recommendation. We reviewed several instances when a taxpayer failed to file a business property statement and found the Assessor valued the taxable business property in accordance with section 501.

Business Equipment Valuation

RECOMMENDATION 8: Improve the business equipment valuation program by: (1) applying service lives to similar property in a uniform manner, and (2) utilizing Board-recommended valuation tables when valuing computer and document processing equipment.

(1) Apply service lives to similar property in a uniform manner.

Original Findings:

The Assessor generally uses the recommended service lives provided by the California Assessors' Association (CAA). However, we discovered a number of instances where more than one service life was used to value similar taxable equipment owned by the same taxpayer.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor uses the recommended service lives provided by the CAA and does apply service lives to similar property in a uniform manner.

(2) Utilize Board-recommended valuation tables when valuing computer and document processing equipment.

Original Findings:

The Assessor uses trended valuation tables, which are recommended by the BOE for use in valuing generic commercial equipment, to value both computer equipment and copiers.

Original Assessor's Response:

We concur and this procedure has been implemented.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor does consistently use Board-prescribed valuation tables to derive values for computer equipment and document processing equipment, including copiers.

APPENDIX A: STATISTICAL DATA

Table 1: Assessment Roll

The following table displays pertinent information from the 2022-23 assessment roll.[5]

	PROPERTY TYPE	ENROLLED VALUE
Secured Roll	Land	$1,045,960,222
	Improvements	$1,617,684,738
	Fixtures	$7,939,701
	Personal Property	$40,565,756
	Total Secured	$2,712,150,057
Unsecured Roll	Land	$25,108,302
	Improvements	$97,505,401
	Fixtures	$10,549,886
	Personal Property	$37,970,687
	Total Unsecured	$171,134,276
Exemptions[6]		($41,280,657)
	Total Assessment Roll	$2,842,003,676

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[7]

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2022-23	$2,842,004,000	6.1%	7.5%
2021-22	$2,678,950,000	2.8%	4.1%
2020-21	$2,606,247,000	5.5%	5.7%
2019-20	$2,407,884,000	4.5%	6.1%
2018-19	$2,364,914,000	3.4%	6.5%

[5] Statistics provided by BOE-822, *Report of Assessed Values By City*, *Mariposa*-County for year 2022.
[6] The value of the Homeowners' Exemption is excluded from the exemptions total.
[7] Statistics provided by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*.

Table 3: Gross Budget and Staffing

The Assessor's budget has grown from $630,511 in fiscal year 2017-18 to $1,150,239 in fiscal year 2021-22.

For fiscal year 2021-22, the Assessor had 10 budgeted permanent positions. This included the Assessor, 1 manager, 3 real property appraisers, 1 cadastral draftsperson, and 4 support staff.[8]

The following table identifies the Assessor's budget and staffing over recent fiscal years:[9]

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2021-22	$1,150,239	7.3%	10
2020-21	$1,072,034	6.7 %	10
2019-20	$1,004,692	2.5 %	10
2018-19	$980,658	55.5 %	11
2017-18	$630,511	-23.2 %	11

Table 4: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[10]

FISCAL YEAR	ASSESSMENT APPEALS FILED
2021-22	1
2020-21	2
2019-20	1
2018-19	1
2017-18	1

[8] Statistics provided by the BOE Open Data Portal dataset – *Budgeted Permanent Positions*.
[9] Statistics provided by the BOE Open Data Portal datasets – *Gross and Net Budget* and *Budgeted Permanent Positions*.
[10] Statistics provided by the BOE Open Data Portal dataset – *Distribution of Assessment Appeals by Property Types*.

Table 5: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[11]

ROLL YEAR	WELFARE EXEMPTIONS	EXEMPTED VALUE
2022-23	31	$12,996,107
2021-22	26	$9,929,593
2020-21	27	$9,075,848
2019-20	28	$8,859,646
2018-19	26	$7,300,473

Table 6: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisals due to changes in ownership processed in recent roll years:[12]

ROLL YEAR	TOTAL TRANSFER DOCUMENTS RECEIVED	REAPPRAISABLE TRANSFERS
2022-23	2,084	365
2021-22	5,969	669
2020-21	4,699	557
2019-20	4,223	601
2018-19	1,100	622

[11] Statistics provided by BOE-802, *Report on Exemptions*.
[12] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, Transfers*.

Table 7: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:[13]

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2022-23	591	0
2021-22	1,109	151
2020-21	1,125	109
2019-20	1,333	160
2018-19	1,398	138

Table 8: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[14]

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2022-23	578
2021-22	625
2020-21	753
2019-20	818
2018-19	853

[13] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, New Construction*.
[14] Statistics provided by the BOE Open Data Portal dataset – *Real Property Workload Data, Proposition 8*.

Table 9: Audits

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.[15]

MINIMUM NUMBER OF AUDITS REQUIRED[16]	2021-22	2020-21	2019-20	2018-19	2017-18
Largest Assessments				3	3
All Other Taxpayers				3	3
Total Required				6	6
NUMBER OF AUDITS COMPLETED					
Total Audits Completed	0	2	0	0	0
Largest Assessments	0	2	0	0	0
Over/(Under) Required				0	0
All Other Taxpayers	0	0	0	0	0
Over/(Under) Required				0	0
CCCASE AUDITS					
Prepared for other county Assessors	0	0	0	0	0

[15] Statistics provided by the BOE Open Data Portal dataset – *Business Property Workload Data, Audits*.
[16] See Letter To Assessors (LTA) No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for years 2017-18 and 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the number of audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

APPENDIX B: ASSESSMENT PRACTICES SURVEY DIVISION / PROPERTY TAX DEPARTMENT SURVEY GROUP

Mariposa County

Chief

Holly Cooper

Survey Program Director:

Gary Coates	Manager

Survey Team Supervisor:

David Dodson	Supervisor

Survey Team:

James McCarthy	Senior Petroleum and Mining Appraisal Engineer
Jeff Arthur	Senior Specialist Property Auditor Appraiser
Tina Salazar	Senior Specialist Property Appraiser
Jennifer Prince	Senior Specialist Property Appraiser
Derrick Yee	Associate Property Auditor Appraiser
Laura Ruiz	Associate Property Appraiser
Greg Dela Cruz	Associate Governmental Program Analyst

ASSESSOR'S RESPONSE TO BOE'S FINDINGS

Section 15645 of the Government Code provides that the Assessor may file with the Board a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Mariposa County Assessor's response begins on the next page. The BOE has no comments regarding the response.

Mariposa County Assessor-Recorder

Assessor (209) 966-2332
Recorder (209) 966-5719

10/21/2024

Mr. David Yeung, Deputy Director
Property Tax Department
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0064

Dear Mr. Yeung,

In accordance with Government Code 15465 this is the response of the Mariposa County Assessor to the Mariposa County Assessment Practices Survey dated September 2024 that was conducted by the State Board of Equalization. Our team would like David Dodson, Holly Cooper and their respective staff members for the professional manner in which they completed this survey.

Recommendation 1: Improve the staff property and activities program by expanding the written policies regarding incompatible activities and conflict of interest.
Reply: Although the main portions of this recommendation were previously implemented a provision has been added stating the consequences for non-compliance with the Assessment of Employee-Owned Properties policy, up to and including termination per the County collective bargaining memorandum of understanding.

Recommendation 2: Improve the change in ownership program by correctly implementing the penalty process in accordance with section 482(a).
Reply: We will continue with the present system established by previous Assessors.

Recommendation 3: Improve the LEOP program by: (1) reassessing all properties owned by legal entities that have undergone a change in control or ownership, and (2) applying appropriate penalties as required by section 482(b).
Reply: Implemented, no response.

Recommendation 4: Improve the declines-in-value program by including all required information on the value change notice In accordance with section 619.
Reply: Implemented, no response.

Recommendation 5: Correctly determine the appraisal unit for mining claims.
Reply: Implemented, no response.

Recommendation 6: Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.
Reply: We agree and are addressing this matter.

Recommendation 7: Improve the BPS program by valuing taxable business property in accordance with section 501 when a taxpayer fails to file a BPS.
Reply: Implemented, no response.

Recommendation 8: Improve the business equipment valuation program by: (1) applying service lives to similar property in a uniform manner, and (2) utilizing Board-recommended valuation tables when valuing computer and document processing equipment.
Reply: Implemented, no response.

In closing, I commend and thank my staff in the Assessor-Recorder's office for the professionalism that they exhibit each day and for their dedication to providing fair and equitable assessments for the people of Mariposa County.

Sincerely,

Vincent P. Kehoe

Vincent P. Kehoe
Assessor-Recorder