

James J. Dal Bon
MARIN COUNTY

**RETIRED ASSESSOR HISTORICAL
QUESTIONNAIRE**

1. Describe your career before becoming Assessor

I was born in San Francisco, moved to Marin in 1948, attended parochial schools including the University of San Francisco School of Business, entered the family business in 1959, operated a general store in Squaw Valley we opened in conjunction with the 1960 Winter Olympics, returned to Marin in early 1964 and operated a gourmet delicatessen and wine shop in Sausalito until joining the County of Marin, Office of the Assessor, on November 1, 1964.

2. Give the milestones of your Assessor career, year elected/appointed, reelection dates, date of retirement

I joined the Office as an appraiser trainee in November 1964, advanced through a series of positions including Appraiser One, Two and Three during the mid and late sixties. In 1975 promoted to Supervising Appraiser then Principal Appraiser in 1975, appointed Assistant Assessor in 1977. Appointed Assessor-Recorder in 1985. Elected without opposition in 1986 and 1990. Retired January 1, 1995.

3. Describe your career, if any after retiring.

After living in Marin for almost 50 years we moved to our retirement property, Fiesta Farms, in Rough and Ready in Nevada County. I was content to maintain our nine beautiful acres, and play with my 1956 Chevys. I became interested in an election for assessor here in Nevada County and volunteered to assist one of the candidates. When he was elected he asked me to serve for six months as Acting Chief Appraiser and I did so in 1999. During the late nineties I also served as the Chairman of the Nevada County Treasury Oversight Committee. Our function was to assure that the County Treasurer complied with new state laws governing the investment of County tax revenues. When the Assessor unexpectedly resigned in 2000 I was asked to serve out his term as Appointed Assessor but due to other commitments I respectfully declined. I finally left public service and returned to my cars, property and traveling the world.

4. What was your relationship with your predecessor?

My predecessor was W. Bruce Shafer. Elected in the Prop 13 year of 1977-78 he served until 1985. During most of that period I was Assistant Assessor. Bruce and I were good friends before his election, during his administration and to this day. I had known Bruce

from our college days, when he was in the real estate business in Sausalito and during his service on the Marin County Assessment Appeals Board prior to his election as Assessor.

5. What was your relationship with your successor?

My successor is Joan Thayer who was elected in 1994. I met Joan after the election when she visited our office for briefings prior to her assuming her new post. I have maintained a good professional relationship with Joan and we occasionally meet socially at regional Assessor conferences when I attend with other retired Assessors.

6. Why did you run for assessor?

At the onset I did not run. My predecessor, Bruce Shafer, left office mid term and, after serving as his assistant for about six years, he recommended to the Board of Supervisors that I be appointed to complete his term. After my many years of assessment and administrative experience I sincerely believed that I was the best qualified person in the County to assume the office and run for the office when the time arrived. During the two years of my appointed term I made a great effort to establish myself in the community and the result was evident in the fact that I was unopposed during my ten years in office.

7. What do you consider your greatest accomplishments?

When I assumed office in 1985 we were on the edge of the age of personal computers. With virtually no support from the County's administration or data processing departments I introduced the use of personal computers to our office.

During my entire career in the Assessor's Office I aggressively promoted continuing professional education. While in the Appraisal Division we supported and encouraged appraisal workshops above and beyond those provided by the State Board. Upon assuming office I supported both appraisal and management courses and encouraged our Bay Area Assessor's Association to sponsor all manner of professional courses.

When I became Assistant Assessor we had no women on the appraisal staff. When I left office fifty percent of the professional staff was comprised of women, many in management positions.

When Stephanie Nordlinger challenged the constitutionality of Proposition 13 and the case was accepted by the United States Supreme Court I facilitated the submission of an amicus brief on behalf of the California Assessor's Association informing the Court as to the impacts that would result from a decision that the Proposition was unconstitutional. I assisted in the composition of this brief which was authored by our then County Counsel, Douglas Maloney and our Counsel Allen Haim. The brief was cited by the Court in its final decision upholding Proposition 13.

Anyone who survives ten years as Assessor with mind and body intact should always consider that to be their greatest achievement.

8. What did you wish you could have done differently?

Nothing of significance.

9. What do you remember most fondly about your time in office?

The fact that I was afforded the opportunity to live and work in one of the most beautiful places in the world, the County of Marin and the Civic Center designed by Frank Lloyd Wright, that I was able to serve the citizens of my county and continue our office's tradition of honest, fair and equitable administration of the Tax Laws of California and that I met and worked with some of the finest people anywhere, many of whom remain close friends to this day.

My role model was Bert W. Broemmel, Marin County Assessor from 1959 to 1975. Bert was a man of the highest professionalism and integrity. Under his leadership our office became one of the best in the state.

10. Were there any parts of your career that you wish had not happened?

I presume that this question is related to my ten years as Assessor-Recorder. Naturally any career contains some negative events but in my case they are relatively minor when viewed globally and not worth discussing.

11. What was your relationship with the CAA?

I was active in a number of committees and had an excellent relationship with all of those who served in the association's offices during my ten years as Assessor-Recorder of the County of Marin.

12. What is your recollection of the "Assessor Scandals" of the 1960s?

I thought you would never ask.

As a relatively new hire in the Assessor's Office I was stunned at the newspaper reports of California County Assessor's being indicted, committing suicide and going to jail. I will never forget the picture of San Francisco Assessor Russ Wolden's mug shot....booking numbers and all....that appeared on the front page of the San Francisco Chronicle.

Those were certainly dark days for California's assessment professionals.

The bright light in those dark days was my boss.....the person that hired me.....Marin County Assessor Bert W. Broemmel who I discussed previously. BWD, as he was affectionately known around the office, was a man of unquestioned integrity. To the staff in general he was a stern task master who brooked no nonsense. He was a World War Two veteran officer

who had overcome a crippling attack of polio to emerge as one of our county's most respected elected officials. During the scandals the California Assessor's Association turned to Bert and selected him to become President of the Association. I recall clearly that he was not around the office much during the late sixties as he spent time in Sacramento working to restore the image of the assessment profession and contributing to the legislation (AB80) that was intended to reform assessment practices and assure that there would not be a repetition of the excesses and corruption that led to the scandals.

It is my opinion that the CAA should conduct an orientation for all new deputy assessors that includes a segment on the Assessor Scandals.

13. Describe the pressure and stress of the Assessor's job prior to the passage of Proposition 13?

- Did you actively oppose or support Proposition 13?

- How did you feel about Proposition 13 now?

The Assessor's task in the pre Proposition 13 era was to maintain all assessments in close proximity to current full cash value. This was no easy task especially during the sixties and seventies when property values were escalating at phenomenal rates. While our constant efforts to maintain the values caused some pressure and stress it was nothing when compared to the agony the property tax system was imposing on taxpayers during that era. Soaring property assessments coupled with irresponsible taxing agencies (Boards of Supervisors, City Councils and School Boards) indiscriminately raising tax rates created a confiscatory taxing environment that was most seriously impacting senior citizens and retirees. Out of control property taxes and the State Legislature's inability to effectively address the problem provided fertile ground for Howard Jarvis and Paul Gann to plough and they plowed well and deep. On June 6, 1977 Proposition 13 was passed by a wide margin.

As a staff person in the Assessor's Office I was quite apprehensive about the possible impact of a change to an acquisition value based system on my career. I did not actively oppose or support the Proposition since I believed that such an action would have been a conflict.

Subsequent to the passage I came to realize that the new law was salvation for California's property taxpayers. I often referred to the new system as the "assessors full employment act" due to the complexity of implementing acquisition value. During my tenure as elected assessor I gave dozens of speeches both in Marin, across the United States and Canada discussing the attributes and benefits of the acquisition value tax system.

In retirement and on a fixed income I am grateful that I do not have to await that ominous letter from the assessor that used to arrive every June announcing the new assessed value. Rather than face the "Russian Roulette" of the old system my taxes are reasonable and predictable thanks to Howard Jarvis, Paul Gann and the voters of the State of California.

14. Were you involved in State or County politics, other than the Assessor's Office?
- Were there other offices you ran for while in office as Assessor?

No.....I never considered myself a "politician" and tried to keep politics as far away from my office as possible.

Since our office was merged with the Recorder in 1979 I held both positions.

15. What kind of person do you think it takes to make a good County Assessor?
- Should an Assessor be required to have an appraisal or real estate background?

In an ideal world the number one qualification for a California County Assessor is administrative ability. With competent professionals managing the various office functions the Assessor's primary duty is to see that they have the resources in systems, materials and staffing to fulfill the Assessor's constitutional mandate. He must establish clear goals for the staff and oversee their efforts to be sure that they are operating in accord with the law, the property tax rules and his/her policies. In addition it is clearly an advantage if the Assessor has a background in property appraisal although I believe that history demonstrates that a competent capable assessor need not have a real estate or appraisal background.

Over the course of my career I have seen a dramatic change in the nature of the position. Remember that my previous remarks were from the vantage point of an ideal world. In the current world it is clear that the primary qualification is only the knowledge of how to win an election. This is especially true in the larger jurisdictions.

16. Please add anything that we may have missed in the interview that you think would be interesting.

I will take this opportunity to extend an invitation to Assessor's past and present. If you ever visit Rough and Ready come see us at Fiesta Farms. There is always a cold beer in the refrigerator and the view from the deck is spectacular and so are my three Classic Chevys.

Respectfully submitted,

James J. Dal Bon, Assessor-Recorder, County of Marin 1985-1995
Currently residing in Rough and Ready, Nevada County, CA