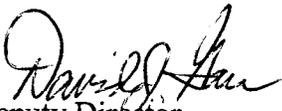


# Memorandum

To: Mr. Ramon J. Hirsig  
Executive Director

Date: February 4, 2005

From:   
David J. Gau, Deputy Director  
Property and Special Taxes Department

Subject: **Assessment Appeals Board Member Training**  
(February 8, 2005 Executive Director's Report)

Recently, several clerks of county boards of supervisors have contacted the Board regarding the training requirements for assessment appeals board members as mandated by Revenue and Taxation Code section 1624.01. The clerks have asked that the Board consider cost-effective and efficient means to provide the required training.

Section 1624.01 was amended in 1999 by legislation sponsored by the California Association of Clerks and Election Officials. The section requires that all newly selected or appointed assessment appeals board members must complete a curriculum of training relating to the local equalization process within one year of appointment. Since training is not required for counties where the boards of supervisors sit as the local boards of equalization, 19 counties are exempt from the training provisions. The training is to be conducted by either the Board or the county, at the county option. There shall be no charge to counties for training conducted by the Board.

Following passage of the legislation, Board staff consulted with county assessors, county boards of supervisors, administrators of assessment appeals boards, and other interested parties in the development of a one-day (seven-hour) training session. The Board heard discussions regarding the staff-developed course curriculum at the April 18, 2001 Property Tax Committee meeting. Subsequently, the Board approved the staff-developed course and directed staff to make the training available on videotape.

Property Tax staff began teaching the one-day training sessions throughout the state in 2001. Initial training for existing appeals board members was successful. A videotape was made of a training session held in Orange County in November 2001. That tape has been available to counties for training new appeals board members.

Ongoing training continues to be required for newly appointed members. It is estimated that approximately 25 to 35 people statewide will require training annually. Inasmuch as the individuals requiring annual training are a relatively small group, and since those individuals are scattered throughout the counties in California, it no longer appears feasible to send Board staff around the state to conduct training sessions.

As a result, staff has been working to develop a means to provide the mandated training in a manner that is economical to the state and to the counties. The videotape continues to be available, and staff has considered videoconferencing as an alternative training method, but this training forum does not appear to be economically feasible for appeals board member training.

The videoconferencing facility maintained by the California State Association of Counties (CSAC) is significantly more economical to rent than any other videoconferencing facility in the Sacramento area. If the Board were to use the CSAC facility to present an appeals board training session, the participants would be required to travel to a CSAC videoconferencing facility in or near their county. If the session was presented as a simple point-to-point session (the originating location in Sacramento and one reception CSAC location somewhere in the state), the cost would be \$36 per hour. However, separate bridging software is required when more than two locations are used, and the cost rises to \$48 per hour for each CSAC location, including the originating CSAC location. For instance, if five locations plus the originating location were involved, the cost would be \$288 per hour. Since county clerks are voicing strong objections to their members having to travel for training purposes, videoconferencing does not appear to be a solution.

Therefore, staff is in the process of developing a self-study training session that will be accessible online to newly appointed assessment appeals board members. Staff invited clerks of the boards of supervisors to participate in the development process of the training session. A conference call was held between the clerks and Board staff from Property Taxes, Legal Department, and the Taxpayers' Rights Advocate Office. Consensus was reached (see attached e-mails from Orange County and Madera County) with all of the participating clerks that the self-study training session is an economical and efficient means of providing the mandatory appeals board training.

Under the self-study training session, all of the training materials will be provided to the clerk for dissemination to the member requiring the training, as well as being available online at the Board's Web site. The member can study at his or her own pace. Then the member will answer review questions and sign a certification statement that the member has read the materials provided. The clerk will maintain the certification of completed mandatory training. This online style of teaching will enable staff to easily update training materials as statutes and regulations are amended.

It is anticipated that this self-study training session will be available by May 2005. Staff believes that this will fulfill the mandate required by Revenue and Taxation Code section 1624.01 in an efficient and economical manner.

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Attachments