



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Director

December 19, 1996

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES:

No. 96/78

**NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION**

**PROPERTY TAX RULE 282
TEMPORARY CERTIFICATION**

PUBLIC HEARING: TUESDAY, FEBRUARY 4, 1997 AT 1:30 P.M.

NOTICE IS HEREBY GIVEN:

The State Board of Equalization, pursuant to the authority vested in the Board by Section 15606(c) of the Government Code proposes to amend Regulation 282, Temporary Certification, in Title 18, Division 1 of the California Code of Regulations. A public hearing relevant to this action will be held in Room 121, 450 N Street, Sacramento, at 1:30 p.m., or as soon thereafter as the matter may be heard on Tuesday, February 4, 1997. Any person interested may present statements or arguments orally at that time and place. Written statements or arguments will be considered by the Board if received by February 4, 1997.

INFORMATIVE DIGEST/PLAIN ENGLISH OVERVIEW

The State Board of Equalization proposes to amend Property Tax Rule 282 (18 California Code of Regulations, Section 282), Temporary Certification, to interpret and implement legislative changes to requirements for the office of assessor.

Under existing law, employees of the Board or of assessors' offices who render value judgments for property tax purposes are required to hold a temporary, permanent, or advanced appraiser's certificate issued by the Board. Elected officials, including county assessors, have never been subject to these requirements.

Senate Bill 27 (Chapter 207, Statutes of 1996), effective January 1, 1997, added Section 24002.5 to the Government Code. This section provides that no person shall exercise the powers and duties of the office of assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization. This act exempts persons holding office as assessor on January 1, 1997. It further provides that a person who becomes assessor after January 1, 1997, may exercise the powers and duties of assessor, for a period not to exceed one year, if he or she acquires a temporary appraiser's certificate from the State Board of Equalization within 30 days of election or appointment. Rule 282 directs the Board to issue a temporary appraiser's certificate to persons who meet the requirements of Rule 283. Rule 283 defines the qualifications for a person to obtain a permanent appraiser's certificate. Neither rule includes election or appointment to the office of assessor as a qualification that allows a person to obtain a temporary appraiser's certificate. Thus, Rule 282 requires amendment to permit the Board to issue a temporary appraiser's certificate to a person who has been elected or appointed as assessor. In addition, minor technical changes are made.

The express terms of the proposed action, written in plain English, are available from the agency contact person named in this notice.

COST TO LOCAL AGENCIES AND SCHOOL DISTRICTS

The State Board of Equalization has determined that the proposed amendments to Rule 282 do not impose a mandate on local agencies or school districts. Further, the Board has determined that the amendments will result in no additional direct or indirect cost or savings to any State agency, any local agency or school district that is required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code, and that there are no other nondiscretionary costs or savings imposed on local agencies, or cost or savings in Federal funding to the State of California.

EFFECT ON BUSINESS

Pursuant to Government Code Section 11346.53(c), the Board of Equalization finds that the amendment of Rule 282 will have no significant adverse economic impact on business.

The amendment of the rule will not be detrimental to California businesses in competing with businesses in other states.

The amendment of the rule will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

The amendment of the rule will not affect small business because procedures for certificating government appraisers are not a business-related program.

ADVERSE ECONOMIC IMPACT ON PRIVATE PERSONS/BUSINESSES

No impact.

FEDERAL REGULATIONS

There are no comparable federal regulations.

PLAIN ENGLISH STATEMENT

Preparation of the amended rule included consideration of the plain English requirement and technical terms are defined in more simple language.

AUTHORITY

Government Code, Section 15606.

REFERENCE

Revenue and Taxation Code, Sections 670 and 673, and Government Code Section 24002.5.

CONTACT

Questions regarding the content of the regulation should be directed to Ms. Janet Saunders, Tax Counsel, at P.O. Box 942879, 450 N Street, MIC:82, Sacramento, CA 94279-0082. Telephone: (916) 324- 2642, FAX (916) 323-3387.

Written comments for the Board's consideration or requests to present testimony and bring witnesses to the public hearing should be directed to Ms. Mary Ann Stumpf, Regulations Coordinator, (916) 322-9569, and at P.O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080.

ALTERNATIVES CONSIDERED

The Board must determine that no alternative considered would be more effective in carrying out the purpose for which this action is proposed or be as effective and less burdensome to affected private persons than the proposed action.

AVAILABILITY OF STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATIONS

The Board has prepared a statement of reasons and a strike-out and underscore version (express terms) of the amended regulation.

Both of the documents and all information pertaining to the amended regulation are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. Requests for copies should be addressed to Ms. Mary Ann Stumpf, Regulations Coordinator, (916) 322-9569, at P.O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080.

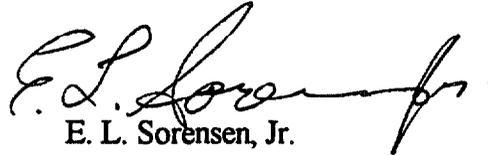
ADDITIONAL COMMENTS

Following the hearing, the State Board of Equalization may adopt the amended regulation if the text remains substantially the same as described in the text originally made available to the public. The text of any modified regulation will be mailed to those interested parties who

commented orally or in writing or who asked to be informed of such changes. The modified regulation will be available to the public from Ms. Stumpf. The Board will consider written comments on the modified regulation until such time as the regulation is adopted.

Date: December 3, 1996

STATE BOARD OF EQUALIZATION



E. L. Sorensen, Jr.
Executive Director

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Rule 282.

TEMPORARY CERTIFICATION.

(a) A person shall not perform the duties of an appraiser, as defined in ~~section~~ Section 281, unless the person has been issued a temporary or permanent certificate by the ~~board~~, Board, nor shall the person continue to perform such duties for more than a year (excluding any break in service as an appraiser of less than six months which is reported to the ~~board~~ Board) without having been permanently certified.

(b) The ~~board~~ Board shall issue a temporary certificate to any person employed to perform the duties of an appraiser for property tax purposes in the service of a county or city and county if the person meets the minimum qualifications set out in ~~section~~ Section 283(a) or has equivalent qualifications which, in the opinion of both the assessor and the ~~board~~, Board, demonstrate that the person is competent to perform the work of an appraiser. The assessor shall submit such qualifications to the ~~board~~ Board on a form supplied by the ~~board~~ Board.

(c) Upon request, the Board shall issue a temporary certificate to any person who has been elected or appointed as assessor.

~~(e)~~ (d) A temporary certificate is suspended when the person to whom it was issued ceases to perform the duties of an appraiser for property tax purposes but is automatically reinstated when the person again performs such duties with less than a six months' break in service. When there is a break in service of six months or more, another temporary certificate must be issued, under the provisions of subsection (b), and such certificate shall be valid for one year thereafter.

Authority: Government Code Section 15606, subdivision (c).

Reference: Revenue and Taxation Code Sections 670, 673, and Government Code Section 24002.5.