

# Staff Property and Activities

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## General

In 1974, all county assessors' offices became subject to the provisions of the Political Reform Act of 1974, which requires designated employees to annually file the California Fair Political Practices Commission Form 700, *Statement of Economic Interests* (Form 700). Form 700 requests information regarding employee ownership in any real property, other than a primary residence, as well as ownership interests in any business entity. However, Form 700 should not be solely relied on to discover employee-owned properties, since not all employees are required to file Form 700, only designated employees, and Form 700 does not require reporting of all property owned by an employee that is subject to taxation, such as a boat or an airplane.

The BOE provides guidance in [Letter To Assessors No. 2008/058](#) for effective administrative practices and procedures for maintaining the integrity of assessments of staff-owned properties. Assessors should have procedures in place for tracking and documenting employee-owned property.

[Section 672](#) provides that at the time of certification, each appraiser shall disclose, on forms provided by the BOE, his or her financial interest in any corporation. This form shall then be completed annually thereafter. If the appraiser is also required to annually file Form 700, then a duplicate of that filing shall be deemed to meet the requirements.

[Section 1365](#) prohibits the county assessor and his or her employees from engaging in any remunerative employment that would involve a conflict of interest with their official duties and activities. Violation of this provision is grounds for dismissal.

Government Code section 1126(c) requires that the local agency adopt rules governing the application of conflicts of interest in outside employment and/or activities. The rules shall include notice to employees of the determination of prohibited activities, disciplinary action to be taken against an employee for engaging in such prohibited activities, and appeal by employees from such determination and from its application to an employee.

## Scope of Review

The BOE's assessment practices survey includes a review of the assessor's internal controls and safeguards as they apply to staff-owned properties and conflicts of interest. This review is done to ensure there are adequate and effective controls in place to prevent the assessor's staff from being involved in the assessment of property in which they have an ownership interest and to prevent conflicts of interest.

The specific areas of review include, but are not limited to, the following:

- **Assessment of Staff-Owned Property**
- **Conflicts of Interest**
- **Economic and Financial Interest Statements**