



# Memorandum

To: Honorable Sally J. Lieber, Chair  
Honorable Ted Gaines, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: February 9, 2024

From: Yvette M. Stowers, Executive Director

Subject: **Assessment Appeals Training Survey Results**

## **Board Action**

At the October 24, 2023, Board Meeting, the Board adopted a motion directing the Board and the Executive Director to work with the California Assessors' Association (CAA) to determine what current training is available in each of the 58 counties and develop a survey tool to send to the County Assessors to determine the current training needs and pressure points regarding Assessment Appeal Boards (AAB).

## **Survey and Results**

Pursuant to the Board's request, then-CAA President Kristine Lee, Kings County Assessor/ Clerk/Recorder, created and sent a survey requesting information on Assessment Appeals Training to all 58 County Assessors. A total of 35 out of the 58 County Assessors participated in the survey. The questions asked and a summary of the responses are provided below.

### ***Question 1: "How are assessment appeals heard in your county?"***

24 counties reported that appeals are heard by Assessment Appeals Boards. Of those 24 counties, six counties also reported the use of Hearing Officers.

The remaining 11 Counties reported that appeals in their counties are heard by the Board of Supervisors sitting as the County Board of Equalization.

### ***Question 2: "What type of AAB training is currently available in your county?"***

All 35 County Assessors responded to this question. Most counties answered that no formal training courses are available in their counties. Several counties reported that training materials are available for AAB members in their counties. Some responses indicated that the County Clerk of the Board in their county provides training.

Many of the responses also stated that they use the BOE's AAB Self Study Course, however, only five counties stated that the BOE course is a requirement. Additionally, many counties mentioned that Ethics Training was required.

It was also noted that AAB training does not fall under the purview of the County Assessor, and as such they are unaware of what specific training is offered.

**Question 3: “If AAB training is available in your county, who participates in the training?”**

21 County Assessors answered this question. Several County Assessors pointed out that they do not provide oversight for the AABs, but rather the Clerks of the Board would be better equipped to answer this question. The County Assessors’ responses to the question are:

- AAB Members – 14 Counties
- Board of Supervisors – 1 County
- Clerks of the Board of Supervisors – 8 Counties
- County Counsels – 3 Counties
- County Assessors’ Staff – 9 Counties

**Question 4: “What are the needs or pressure points in terms of training AABs or County BOE members?”**

34 County Assessors answered this question. One County Assessor was unsure, two felt that this question should be directed to the Clerk of the Board, and one County Assessor stated that no specific training is needed at this time. The remaining responses varied greatly and touched on training, as well as a shortage of qualified applicants to serve as AAB members.

In regards to training, there was a general consensus that more is needed. In addition, a need for regular refresher training and continuing education was mentioned frequently as well.

Many responses provided suggested topics of training. A summary of those is listed below:

- Assessment Appeal Procedures (including evidence, roles of all parties, burden of proof, and jurisdiction)
- Parliamentary Process
- Conflicts of Interest
- Property Tax Assessment Practices and the Property Tax Process
- Valuation Methods
- Revenue and Taxation Code sections Related to Property Taxation
- Property Tax Topics such as Proposition 19, Legal Entity Ownership Program Penalties, Timber Production Zones and the Williamson Act, etc.

Additional Pressure Points Identified:

- Some counties reported a lack of applicants to serve on AABs and reported inexperienced AAB Members resulting from turnover due to low pay and the amount of time or work involved.
- Some felt the additional training should be provided to County Counsels, so that they would be better able to assist and support AAB Members.

**Current Statutory Requirements for Assessment Appeals Board Member Training**

Section 16 of article XIII of the California Constitution provides for the establishment of local boards of equalization and, pursuant to that authority, the Legislature has mandated guidelines for the functioning of those boards by enacting sections 1601 through 1756 of the Revenue and Taxation Code, and the State Board of Equalization has adopted sections 301 through 326 of Title 18, Public Revenues, California Code of Regulations. In addition to the procedures mandated by the Legislature, those boards are also governed

by any local rules of notice that have been adopted by boards of supervisors pursuant to the authority of section 16 of article XIII of the California Constitution.

Section 16 of article XIII provides that either the board of supervisors or one or more assessment appeals boards "shall constitute the county board of equalization for a county." Most counties in which a significant number of appeals are filed annually, or in which the assessment roll is comprised of many complex property types, have created assessment appeals boards.

Section 1624.01 of the Revenue and Taxation Code (RTC) requires that all new members of assessment appeals boards complete training as described in section 1624.02 within one year of the commencement of their term. There is no requirement for continuing education.

Section 1624.02 of the RTC states that "[e]very person newly selected for membership on or newly appointed to be a member of an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training provided by the State Board of Equalization shall be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization."

Section 1624.02 also provides that there shall be no charge to counties for the training conducted by the State Board of Equalization (BOE).

In accordance with the statute, the BOE has developed a self-study training session designed to provide information about the local equalization process. Completion of the course qualifies as the mandatory training required by Revenue and Taxation Code section 1624.01 for members of county assessment appeals boards.

It is important to note that training is not statutorily mandated for members of county boards of equalization. However, those members are highly encouraged to attend training courses to keep abreast of important changes in property tax laws. AAB members and members of county boards of equalization are also able to take all other property tax training offered by the BOE.

Additionally, there are no statutory requirements requiring the BOE to train County Counsels or to provide continuing education. However, all classes offered by the BOE have always been and continue to be available to County Counsels.

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cc: Mr. Gary Gartner  
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