REVENUE AND TAXATION CODE SECTIONS 674 - 680

674. (a) An assessor or any person employed by the office of the county assessor shall not make decisions with regard to changes in ownership unless he or she is the holder of a valid assessment analyst certificate issued by the board.

(b) An assessor or any person employed by the office of the county assessor shall not make decisions with regard to property tax exemptions, except for homeowners' exemption claims, unless he or she is the holder of a valid assessment analyst certificate issued by the board.

(c) The board shall provide for the examination of applicants for an assessment analyst certificate and may contract with the Department of Human Resources to give the examinations. Examinations shall be prepared by the board with the advice and assistance of a committee of five assessors selected by the California Assessors' Association for this purpose. A certificate shall not be issued to any assessor or person employed by the office of the county assessor who has not attained a passing grade in the examination and demonstrated to the board that he or she is competent to make change in ownership or exemption decisions, or both, as that competency is defined in regulations duly adopted by the board. However, any applicant for a certificate who is denied a certificate pursuant to this section shall have a right to a review of that denial in accordance with the Administrative Procedure Act (Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code).

(d) This section does not apply to an assessor or any person employed by the office of the county assessor holding a valid appraiser's or advanced appraiser's certificate issued by the board.

(e) The board shall not impose any charge upon a county or city and county or an applicant for an examination or certification under this section or for training conducted by the board under Section 675.

675. (a)(1) In order to retain a valid certificate, every certified assessment analyst shall complete at least 24 hours of training conducted or approved by the board in each one-year period.

(2) Any training time in excess of the 24-hour minimum that is accumulated in any one year shall be carried over as credit for future training requirements, with a limit of three years in which the carryover time may be credited.

(3) Failure to complete training in accordance with this subdivision shall constitute grounds for revocation of a certificate. A proceeding to revoke shall be conducted in accordance with the Administrative Procedure Act (Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code).

(4) Training shall include, but not be limited to, new developments in applicable case law, statutory law, and administrative rules.
(b) (1) The board shall issue an advanced assessment analyst certificate for an applicant that has held a certificate issued in accordance with Section 674 for at least three years and has done at least one of the following:

(A) Has successfully completed an advanced course of study prescribed pursuant to paragraph (2).

(B) Has passed an advanced level examination prepared pursuant to paragraph (2).

(2) The board, with the advice and assistance of five assessors selected by the California Assessors' Association, shall prescribe an advanced course of study and prepare the advanced level examination.

(3) In order to retain a valid advanced assessment analyst certificate, every holder shall complete at least 12 hours of training in each one-year period.

(4) Any training time for the advanced assessment analyst certificate that is in excess of the 12-hour minimum accumulated in any one year shall be carried over as a credit for future training requirements, with a limit of two years in which the carryover time may be credited.

(5) Failure to complete training in accordance with this subdivision shall constitute grounds for revocation of an advanced assessment analyst certificate. A proceeding to revoke shall be conducted in accordance with the Administrative Procedure Act (Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code).

(6) Training to retain the advanced assessment analyst certificate shall include, but not be limited to, new developments in applicable case law, statutory law, and administrative rules.

676. (a) At the time of certification, each applicant shall disclose, on forms provided by the board, his or her financial interest in any legal entity. Thereafter, the form shall be completed annually.

(b) If the applicant is also required to annually file with the Fair Political Practices Commission pursuant to Article 3 (commencing with Section 87300) of Chapter 7 of Title 9 of the Government Code, a duplicate of that filing shall meet the requirements of this section.

677. The board may issue a temporary certificate to an assessor who is newly elected or appointed or to any person newly employed by the office of the county assessor in order to afford the person the opportunity to apply for and take an examination, the successful passage of which would qualify the person for a certificate pursuant to this article. The board shall not issue a temporary certificate for a duration that exceeds one year, unless the person has been duly elected or appointed to the office of assessor. The board shall not renew a temporary certificate.

678. The board may issue an interim certificate to a current assessor or to any person who is currently employed by the office of the county assessor, and who is making change in ownership or exemption decisions in order to afford that person the opportunity to apply for and take an examination, the successful passage of which would qualify the person for a certificate pursuant to this article. The board shall not issue an interim certificate for a duration that exceeds four
years, unless the person has been duly elected or appointed to the office of assessor. The board shall not renew an interim certificate.

679. This article shall not be construed to impede an assessor from managing his or her staff resources efficiently, and in a manner that allows noncertificated staff to prepare and work with exemption applications and change in ownership documents, provided that the noncertificated staff are not responsible for making exemption or change in ownership decisions.

680. This article shall only apply in counties or cities and counties that have passed a resolution upon the recommendation of the assessor to require certification as provided by this article.