



County of Sonoma

State of California

Date: October 22, 2019

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Implementing a State Assessment Analyst Certification Program in Accordance with Sections 674 through 680 of the Revenue and Taxation Code

WHEREAS, in 2015 the California Legislature passed, and the Governor approved, Assembly Bill 1534, adding Article 8.5 (Sections 674 through 680) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code ("Article 8.5"); and

WHEREAS, Article 8.5 prohibits any person employed by the office of a county assessor from making decisions with regard to changes in ownership, or with regard to property tax exemptions, except homeowners' exemption claims, unless he or she is the holder of a valid assessment analyst certificate issued by the State Board of Equalization; and

WHEREAS, Article 8.5 only applies in counties that have passed a resolution upon the recommendation of the assessor to require certification as provided by Article 8.5; and

WHEREAS, change in ownership and property tax exemption decisions can have a profound effect on the County's taxpayers and the County assessment roll; and

WHEREAS, making change in ownership and property tax exemption decisions requires knowledge of complicated laws, regulations, and court cases; and

WHEREAS, the Sonoma County Assessor recommends that the Board of Supervisors adopt a resolution requiring the certification as provided by Article 8.5; and

WHEREAS, Article 8.5 requires that the State Board of Equalization provide for the examination of all applicants for an assessment analyst certificate; and

WHEREAS, Article 8.5 provides that the State Board of Equalization shall not impose any charge upon a county or an applicant for an examination or certification required under Article 8.5 or for required training conducted by the State Board of Equalization; and

WHEREAS, the certification requirements under Article 8.5 do not apply to an assessor or any person employed by the office of a county assessor holding a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization; and

WHEREAS, it is in the best interest of the County of Sonoma, its Assessor's Office, and the public to require the certification and training as provided by Article 8.5 because the certification and training will promote consistent and accurate assessment practices within the County.

NOW THEREFORE BE IT RESOLVED, that the provisions of Article 8.5 of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code, as may be amended from time to time by the State Legislature, shall apply in Sonoma County.

Supervisors:

Gorin: Zane: Gore: Hopkins: Rabbitt:

Ayes: Noes: Absent: Abstain:

So Ordered.