



COUNTY OF SONOMA

575 ADMINISTRATION
DRIVE, ROOM 102A
SANTA ROSA, CA 95403

SUMMARY REPORT

Agenda Date: 10/22/2019

To: Board of Supervisors

Department or Agency Name(s): Clerk Recorder Assessor

Staff Name and Phone Number: Ray Leonard 565-1880

Vote Requirement: Majority

Supervisorial District(s): Countywide

Title:

Assessor Staff Certification and Training

Recommended Action:

Adopt a resolution implementing State certification and training requirements for Assessor staff who make property tax change in ownership and exemption determinations.

Executive Summary:

Effective January 1, 2016, Assembly Bill 1534 added sections 674 through 680 to the Revenue and Taxation Code. These sections impose certification and training requirements for assessor staff who make property tax change in ownership and exemption decisions in counties where the Board of Supervisors has passed a resolution on the recommendation of the assessor. Given the increased complexity to determine when a change of ownership results in a re-appraisal, the Assessor recommends that the Board adopt a resolution implementing such requirements for Sonoma County Assessor

Discussion:

When Article XIII A of the California Constitution was adopted in 1978, it created the need to analyze transfers of property to determine if those transfers were changes in ownership qualifying as re-appraisable events. Over time, transfers have become increasingly complex. Yet there is no formalized certification program or continuing education requirement for staff members with that assignment.

At the same time, property tax exemptions have become more complex and, with increasing property values, it is possible for exemption staff members to remove thousands (if not millions) in assessed value from the assessment roll. Those tasks also do not have a formalized certification program or continuing education requirement for staff members with that assignment either.

Change in ownership decisions and exemption decisions have a major dollar impact on the County's assessment roll. Both types of decisions have become highly complex. Staff must read and understand many different statutes, regulations, court decisions, and Board of Equalization opinions.

Effective January 1, 2016, Assembly Bill 1534 added Article 8.5 sections 674 through 680 to the Revenue and Taxation Code. These sections require certification for assessor's staff who make property tax change in ownership and exemption decisions in counties where the Board of Supervisors has passed a resolution to implement such requirements on the recommendation of the assessor.

Section 674 requires the county assessor employee to pass a certification examination administered by the State Board of Equalization (BOE). Staff members who were employed before January 1, 2016 will have four years from the time the employee is granted interim certification to complete the certification requirement. New staff members will have one year from the date that they are given temporary certification. Interim/temporary certification is granted on the day that the Application for Interim/Temporary Assessment Certificate (form BOE 674-A) is processed by BOE staff. The certification requirement will not apply to any employee who holds a valid appraiser's or advanced appraiser's certificate issued by the BOE.

Since this was implemented at the State level in 2016, six counties have already approved this change for their staff, they include; Calaveras, Kings, Madera, Santa Clara, San Luis Obispo, and Tehama counties.

In addition to the certification requirements, participation in training programs will be required to maintain such certification. In the Sonoma County Assessor's Office, there are 11 budgeted positions that will be required to obtain the Assessment Analyst certificate if the Board adopts the attached resolution. Requiring this certification is analogous to the existing requirement for appraisers, who also exercise judgment and whose decisions add or eliminate millions of dollars on tax rolls statewide.

Prior Board Actions:

On June 4, 2019, the Board approved a Miscellaneous Classification, Compensation, and Allocation Changes item submitted by Human Resources that resulted in the adoption an Assessment Process Specialist classification and an amendment to the salary for the Assessment Process Supervisor classification. Included in the item was Human Resources' recommendation that the salaries for the Assessment Process Specialist and Assessment Process Supervisor classifications be increased by 2.5% if/when the Board approves adoption of the new certification program. This increase was discussed and agreed to through a meet and confer between Human Resources and Service Employees International Union, Local 1021, (SEIU), which resulted in a May 15, 2019, side letter. Should the Board approve adoption of the new certification, Human Resources will return to the Board in the near future to update the salaries of the aforementioned classifications.

FISCAL SUMMARY

Expenditures	FY 19-20 Adopted	FY20-21 Projected	FY 21-22 Projected
Budgeted Expenses	17,054	23,120	23,120
Additional Appropriation Requested			
Total Expenditures	17,054	23,120	23,120
Funding Sources			
General Fund/WA GF	17,054	23,120	23,120
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
Total Sources	17,054	23,120	2,3120

Narrative Explanation of Fiscal Impacts:

Costs associated with training are budgeted for in the Assessor's budget. Those training costs have been minimized since the California Assessors' Association began providing classes using WebEx. The Board of Equalization cannot impose a charge for the certification or training pursuant to Revenue and Taxation Code Section 674(e). The budget increases are due to a result of the pay increases for obtaining the certification and not due for the trainings.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

None

Attachments:

- 1) Resolution

Related Items "On File" with the Clerk of the Board:

None