

AMENDED IN ASSEMBLY APRIL 22, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

**ASSEMBLY BILL**

**No. 2756**

---

---

**Introduced by Committee on Revenue and Taxation (Bocanegra  
(Chair), Gordon, Mullin, Pan, V. Manuel Pérez, and Ting)**

March 24, 2014

---

---

An act to amend and renumber Section 674 of, and to add Article 8.5 (commencing with Section 674) to Chapter 3 of Part 2 of Division 1 of, the Revenue and Taxation Code, relating to property taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2756, as amended, Committee on Revenue and Taxation. Assessment analysts: certification.

Existing law provides *for* the annual assessment and collection of property taxes by each county, and provides for the state administration of the property tax by the State Board of Equalization.

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975–76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred.

Existing property tax law requires a transferee of real property or a manufactured home that is locally assessed to file a change in ownership statement with the assessor of the county in which the property or manufactured home is located, and also requires a corporation, partnership, limited liability company, or other legal entity to file a change in ownership statement with the board.

Existing property tax law also includes various property tax exemptions as authorized or established by the California Constitution.

This bill would prohibit a person from making decisions with regard to change in ownership, or with regard to property tax exemptions, *except a homeowners' exemption claim*, as an employee of the state, a county, or a city and county, unless he or she is the holder of a valid assessment analyst certificate issued by the board. The bill would require the board to provide for the examination of applicants for a certificate and would authorize the board to contract with the Department of Human Resources to give the examinations. The bill would provide for an advanced certificate, pursuant to a course of study prescribed by, and on examination prepared by, the board. The bill would require prescribed annual training for certification, including advanced certification. Failure to complete training as required would be grounds for revocation. The bill would also authorize the board to issue temporary certificates and interim certificates under prescribed circumstances.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. *The Legislature finds and declares all of the*
- 2     *following:*
- 3     (a) *County assessors are required to follow complex state laws*
- 4     *in the performance of their duties.*
- 5     (b) *The application of those laws is intended to provide*
- 6     *consistent and accurate assessment practices across the state.*
- 7     (c) *It is the intent of the Legislature that the interests of*
- 8     *taxpayers be protected by ensuring that decisions regarding*
- 9     *eligibility of a property for exemption, other than homeowners'*
- 10    *exemptions, or whether a transaction is a change in ownership or*
- 11    *qualifies for an exclusion from a change in ownership, or both,*
- 12    *be made by staff who is certified to make those decisions.*
- 13    (d) *It is further the intent of the Legislature that implementation*
- 14    *of education and certification requirements required by this act*
- 15    *be undertaken in the most efficient and economical manner,*
- 16    *utilizing existing resources of California county assessors with*
- 17    *the advice and counsel of the State Board of Equalization.*

1 (e) *The Legislature does not intend to impede assessors in*  
2 *managing their staff resources in an efficient manner and in a way*  
3 *that allows noncertificated staff to prepare and work with*  
4 *exemption applications and change in ownership documents,*  
5 *provided that these staff are not making change in ownership or*  
6 *exemption decisions.*

7 (f) *It is further the intent of the Legislature that this act be*  
8 *construed as an act necessary for the implementation of Article*  
9 *XIII A of the California Constitution and, as such, is not a program*  
10 *or higher level of service mandated by the state.*

11 **SECTION 1.**

12 **SEC. 2.** Section 674 of the Revenue and Taxation Code is  
13 amended and renumbered to read:

14 680. (a) All contracts for the performance of appraisal work  
15 for assessors by any person who is not an employee of the state,  
16 any county, or any city shall be entered into only after at least two  
17 competitive bids and shall be entered into either on a fixed fee  
18 basis or on the basis of an hourly rate with a maximum dollar  
19 amount.

20 (b) In addition to any provision in the Real Estate Appraisers’  
21 Licensing and Certification Law (Part 3 (commencing with Section  
22 11300) of Division 4 of the Business and Professions Code), a  
23 contractor shall maintain the confidentiality of assessee information  
24 and records as provided in Sections 408, 451, and 481 that is  
25 obtained in performance of the contract.

26 (1) A request for information and records from an assessee shall  
27 be made by the assessor. The assessor may authorize a contractor  
28 to request additional information or records, if needed. However,  
29 a contractor shall not request that information or records without  
30 the written authorization of the assessor.

31 (2) A contractor shall not provide appraisal data in his or her  
32 possession to the assessor or a contractor of another county who  
33 is not a party to the contract. An assessor may provide that data to  
34 the assessor of another county as provided in subdivision (b) of  
35 Section 408.

36 (c) A contractor may not retain information contained in, or  
37 derived from, an assessee’s confidential information and records  
38 after the conclusion, termination, or nonrenewal of the contract.  
39 Within 90 days of the conclusion, termination, or nonrenewal of  
40 the contract, the contractor shall:

1 (1) Purge and return to the assessor any assessee records,  
2 whether originals, copies, or electronically stored, provided by the  
3 assessor or otherwise obtained from the assessee.

4 (2) Provide a written declaration to the assessor that the  
5 contractor has complied with this subdivision.

6 (d) All contracts entered into pursuant to subdivision (a) shall  
7 include a provision incorporating the requirements of subdivisions  
8 (b) and (c). This provision of the contract shall use language that  
9 is prescribed by the board.

10 (e) For purposes of this section, a “contractor” means any person  
11 who is not an employee of the state, any county, or any city who  
12 performs appraisal work pursuant to a contract with an assessor.

13 ~~SEC. 2.~~

14 SEC. 3. Article 8.5 (commencing with Section 674) is added  
15 to Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation  
16 Code, to read:

17  
18 Article 8.5. Assessment Analyst ~~Qualifications~~ *Certificates*

19  
20 674. (a) A person shall not make decisions with regard to  
21 changes in ownership as an employee of the state, a county, or a  
22 city and county, unless he or she is the holder of a valid assessment  
23 analyst certificate issued by the board.

24 (b) A person shall not make decisions with regard to property  
25 tax exemptions, *except for homeowners’ exemption claims*, as an  
26 employee of the state, a county, or a city and county, unless he or  
27 she is the holder of a valid assessment analyst certificate issued  
28 by the board.

29 (c) The board shall provide for the examination of applicants  
30 for an assessment analyst certificate and may contract with the  
31 Department of Human Resources to give the examinations.  
32 Examinations shall be prepared by the board with the advice and  
33 assistance of a committee of five assessors selected by the  
34 California Assessors’ Association for this purpose. No certificate  
35 shall be issued to any person who has not attained a passing grade  
36 in the examination and demonstrated to the board that he or she is  
37 competent to make change in ownership or exemption decisions,  
38 or both, as that competency is defined in regulations duly adopted  
39 by the board. However, any applicant for a certificate who is denied  
40 a certificate pursuant to this section shall have a right to a review

1 of that denial in accordance with the Administrative Procedure  
2 Act (Chapter 5 (commencing with Section 11500) of Part 1 of  
3 Division 3 of Title 2 of the Government Code).

4 ~~(d) Except for persons holding the office of assessor, this~~ *This*  
5 ~~section does not apply to elected officials~~ *a person holding a valid*  
6 *appraiser's or advanced appraiser's certificate issued by the*  
7 *board.*

8 (e) The board shall not impose any charge upon a county or city  
9 and county or an applicant for an examination or certification under  
10 this section or for training conducted by the board under Section  
11 675.

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

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

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

25 (4) Training shall include, but not be limited to, new  
26 developments in applicable case law, statutory law, and  
27 administrative rules.

28 (b) (1) The board shall issue an advanced assessment analyst  
29 certificate for an applicant that has held a certificate issued in  
30 accordance with Section 674 for at least three years and has done  
31 at least one of the following:

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

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

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

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

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

9 (5) Failure to complete training in accordance with this  
10 subdivision shall constitute grounds for revocation of an advanced  
11 assessment analyst certificate. A proceeding to revoke shall be  
12 conducted in accordance with the Administrative Procedure Act  
13 (Chapter 5 (commencing with Section 11500) of Part 1 of Division  
14 3 of Title 2 of the Government Code).

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

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

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

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

36 678. The board may issue an interim certificate to a person  
37 who is currently employed by the state, a county, or a city and  
38 county, and who is making change in ownership or exemption  
39 decisions in order to afford that person the opportunity to apply  
40 for and take an examination, the successful passage of which would

1 qualify the person for a certificate pursuant to this article. The  
2 board shall not issue an interim certificate for a duration that  
3 exceeds four years, unless the person has been duly elected or  
4 appointed to the office of assessor. The board shall not renew an  
5 interim certificate.

O