

ASSEMBLY BILL

No. 681

Introduced by Assembly Member Ting

February 25, 2015

An act to amend Section 15645 of the Government Code, relating to the State Board of Equalization.

LEGISLATIVE COUNSEL'S DIGEST

AB 681, as introduced, Ting. State Board of Equalization: surveys: assessment procedures and practices: county assessor.

Existing law requires the State Board of Equalization to make surveys in each county and city and county to determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property. Existing law requires the board, upon completion of the survey of the procedures and practices of a county assessor, to prepare a written survey report setting forth its findings and recommendations, and requires the board, before preparing its written survey report, to meet with the assessor to discuss and confer on those matters which may be included in the written survey report. Existing law requires the survey report, together with the assessor's response and the board's comments, to constitute the final survey report.

This bill would require the board, before preparing its written survey report, to notify the former assessor if the survey reviews the former assessor's procedures and practices, and to also meet with the former assessor, upon his or her request if the survey reviews, to discuss and confer on those matters that may be included in the survey report. This bill would require an addendum to the final survey report to be published to include the former assessor's written response and the board's comments, if any.

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. Section 15645 of the Government Code is
2 amended to read:
3 15645. (a) Upon completion of a survey of the procedures and
4 practices of a county assessor, the board shall prepare a written
5 survey report setting forth its findings and recommendations and
6 transmit a copy to the assessor. In addition the board may file with
7 the assessor a confidential report containing matters relating to
8 personnel. Before preparing its written survey report, the board
9 shall ~~meet with~~ *do both of the following:*
10 (1) *Meet with* the assessor to discuss and confer on those matters
11 which may be included in the written survey report.
12 (2) *Notify the former assessor if the survey reviews the former*
13 *assessor’s procedures and practices, and meet with the former*
14 *assessor, upon his or her request, to discuss and confer on those*
15 *matters that may be included in the survey report.*
16 (b) Within 30 days after receiving a copy of the survey report,
17 the assessor may file with the board a written response to the
18 findings and recommendations in the survey report.
19 The board may, for good cause, extend the period for filing the
20 response.
21 (c) The survey report, together with the assessor’s response, if
22 any, and the board’s comments, if any, shall constitute the final
23 survey report. *An addendum to the final survey report shall be*
24 *published to include a former assessor’s written response to the*
25 *findings and recommendations in the survey report that reviewed*
26 *the former assessor’s procedures and practices, if any, and the*
27 *board’s comments, if any.* The final survey report shall be issued
28 by the board within two years after the date the board began the
29 survey. Within a year after receiving a copy of the final survey
30 report, and annually thereafter, no later than the date on which the
31 initial report was issued by the board and until all issues are
32 resolved, the assessor shall file with the board of supervisors a
33 report, indicating the manner in which the assessor has
34 implemented, intends to implement or the reasons for not
35 implementing, the recommendations of the survey report, with

1 copies of that response being sent to the Governor, the Attorney
2 General, the State Board of Equalization, the Senate and Assembly
3 and to the grand juries and assessment appeals boards of the
4 counties to which they relate.

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