

AMENDED IN ASSEMBLY AUGUST 31, 1999  
AMENDED IN ASSEMBLY AUGUST 23, 1999  
AMENDED IN ASSEMBLY AUGUST 16, 1999  
AMENDED IN ASSEMBLY JULY 7, 1999  
AMENDED IN ASSEMBLY JUNE 14, 1999  
AMENDED IN SENATE APRIL 12, 1999

**SENATE BILL**

**No. 1234**

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**Introduced by Senator Schiff**

February 26, 1999

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An act to amend Sections 1624, 1624.01, 1624.02, and 1624.05 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1234, as amended, Schiff. Property taxation: *county board of equalization*: assessment appeals boards.

*Under existing law, the county board of supervisors, or one or more assessment appeals boards created by the county board of supervisors, shall constitute the county board of equalization for a county.*

Under existing law, a person appointed or selected to be a member of an assessment appeals board must have certain qualifications relating to experience and knowledge. Existing law encourages every member of an assessment appeals board to complete certain training developed and conducted by the State Board of Equalization.

This bill would, on or after January 1, 2001, require members of *a board of supervisors meeting as a county board of equalization* or an assessment appeals board to complete a course of training and continuing education conducted by either the State Board of Equalization, or by the county at the option of the county. A member who does not complete the required training would be deemed to have resigned, as provided.

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 1624 of the Revenue and  
2 Taxation Code is amended to read:

3 1624. A person is not eligible for nomination for  
4 membership on an assessment appeals board unless he or  
5 she meets one of the following criteria:

6 (a) Has a minimum of five years professional  
7 experience in this state as a certified public accountant or  
8 public accountant, a licensed real estate broker, an  
9 attorney, a property appraiser accredited by a nationally  
10 recognized professional organization, or a property  
11 appraiser certified by the Office of Real Estate  
12 Appraisers.

13 (b) Is a person who the nominating member of the  
14 board of supervisors has reason to believe is possessed ~~or~~  
15 *of* competent knowledge of property appraisal and  
16 taxation.

17 SEC. 2. Section 1624.01 of the Revenue and Taxation  
18 Code is amended to read:

19 1624.01. (a) On and after January 1, 2001, any person  
20 newly selected for membership on, or newly appointed  
21 to be a member of, an assessment appeals board shall  
22 complete the training described in subdivision (a) of  
23 Section 1624.02 prior to the commencement of his or her  
24 term on the board or as soon as reasonably possible within  
25 one year thereafter. *In a county in which the board of*  
26 *supervisors meets as the county board of equalization, a*



1 *newly elected member of the board of supervisors shall*  
2 *attend this training.*

3 (b) A member of an assessment appeals board who  
4 does not complete the training required by this section in  
5 the time permitted shall complete that training within 60  
6 days of the date of the notice by the clerk advising the  
7 member that his or her failure to complete the training  
8 constitutes resignation by operation of law. If the  
9 member fails to comply within 60 days of the notice by the  
10 clerk, the member shall be deemed to have resigned his  
11 or her position on the board. Notwithstanding the  
12 provisions of this section, a board member may continue  
13 to retain his or her position on the board in order to  
14 complete all appeal hearings to which the member is  
15 assigned and which commenced prior to the date of  
16 resignation pursuant to this subdivision.

17 SEC. 3. Section 1624.02 of the Revenue and Taxation  
18 Code is amended to read:

19 1624.02. (a) Every person newly selected for  
20 membership on or newly appointed to be a member of,  
21 an assessment appeals board shall successfully complete  
22 a course of training conducted by either the State Board  
23 of Equalization or by the county at county option. *In a*  
24 *county in which the board of supervisors meets as the*  
25 *county board of equalization, a newly elected member of*  
26 *the board of supervisors shall attend this training.*

27 Training shall include, but not be limited to, an overview  
28 of the assessment process, elements in the conduct of  
29 assessment appeal hearings, and important  
30 developments in case and statutory law and  
31 administrative rules. The curriculum for the course of  
32 training provided by the State Board of Equalization shall  
33 be developed in consultation with county boards of  
34 supervisors, administrators of assessment appeals boards,  
35 assessors, and local property taxpayer representatives.  
36 The curriculum for the course of training provided by  
37 counties shall be developed in consultation with the State  
38 Board of Equalization, assessors, and local property  
39 taxpayer representatives and subject to final approval by  
40 the State Board of Equalization. Training by the State



1 Board of Equalization shall be conducted regionally. For  
2 purposes of this section, the term “successfully complete”  
3 shall include full-time attendance at the course of training  
4 and a person’s receiving a certificate of completion given  
5 by the entity conducting the training at the conclusion of  
6 the course of training.

7 (b) There shall be no charge to counties for training  
8 conducted by the State Board of Equalization pursuant to  
9 this section.

10 SEC. 4. Section 1624.05 of the Revenue and Taxation  
11 Code is amended to read:

12 1624.05. (a) A person shall not be eligible for  
13 nomination for membership on an assessment appeals  
14 board unless he or she has a minimum of five years’  
15 professional experience in this state as one of the  
16 following: certified public accountant or public  
17 accountant, licensed real estate broker, attorney, or  
18 property appraiser accredited by a nationally recognized  
19 professional organization, or property appraiser certified  
20 by the Office of Real Estate Appraisers.

21 (b) Notwithstanding the provisions of subdivision (a),  
22 a person shall be eligible for nomination for membership  
23 on an assessment appeals board if, at the time of the  
24 nomination, he or she is a current member of an  
25 assessment appeals board.

26 (c) This section shall apply only to an assessment  
27 appeals board in a county with a population of 200,000 or  
28 more.

29 (d) County population estimates conducted by the  
30 Department of Finance pursuant to Section 13073.5 of the  
31 Government Code shall be used in determining the  
32 population of a county for purposes of this section.

