

## Senate Bill No. 1234

### CHAPTER 942

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

[Approved by Governor October 10, 1999. Filed  
with Secretary of State October 10, 1999.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 1234, Schiff. Property taxation: assessment appeals boards.

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 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.

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

SECTION 1. Section 1624 of the Revenue and Taxation Code is amended to read:

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

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

(b) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

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

1624.01. (a) On and after January 1, 2001, any person newly selected for membership on, or newly appointed to be a member of, an assessment appeals board shall complete the training described in subdivision (a) of Section 1624.02 prior to the commencement of his



or her term on the board or as soon as reasonably possible within one year thereafter.

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

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

1624.02. (a) Every person newly selected for membership on or newly appointed to be a member of, an assessment appeals board shall successfully complete a course of training conducted by either the State Board of Equalization or by the county at county option. Training shall include, but not be limited to, an overview of the assessment process, elements in the conduct of assessment appeal hearings, and important developments in case and statutory law and administrative rules. The curriculum for the course of training provided by the State Board of Equalization shall be developed in consultation with county boards of supervisors, administrators of assessment appeals boards, assessors, and local property taxpayer representatives. The curriculum for the course of training provided by counties shall be developed in consultation with the State Board of Equalization, assessors, and local property taxpayer representatives and subject to final approval by the State Board of Equalization. Training by the State Board of Equalization shall be conducted regionally. For purposes of this section, the term “successfully complete” shall include full-time attendance at the course of training and a person’s receiving a certificate of completion given by the entity conducting the training at the conclusion of the course of training.

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

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

1624.05. (a) A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years’ professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, or property appraiser



accredited by a nationally recognized professional organization, or property appraiser certified by the Office of Real Estate Appraisers.

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

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

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

