

STAFF PROPERTY AND ACTIVITIES AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Staff Property and Activities Survey Topic. In general, citations include Constitutional provisions, sections of the Revenue and Taxation Code, other applicable statutes, court cases, Property Tax Rules, *Assessors' Handbook Sections*, Letters To Assessors, and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
Attorney General Opinion	
80-317	Overall analysis of conflict of interests for employees in a county assessor's office.
Attorney General Publication	
2010	<i>Conflicts of Interest</i> published by the Office of the Attorney General. Accessed via the following link: http://ag.ca.gov/publications . Click on "Conflict of Interest."
Revenue and Taxation Code	
§672	At the time of certification, each applicant [appraiser or auditor-appraiser employed by the Board or by county assessor] shall disclose, on forms provided by the Board of Equalization, his or her financial interest in any corporation. Thereafter, the form shall be completed annually.
§1365	The county assessor and the employees of the assessor's office shall not engage in any gainful profession, trade, business or occupation whatsoever for any person, firm, or corporation, or be so engaged in their own behalf, which profession, trade, business, or occupation is incompatible or involves a conflict of interest with their duties as officers and employees of the county.
Letters To Assessors	
77/138	An outside specialist hired to assist the county assessor becomes an "employee" and must be certified as an appraiser by the Board, must file a financial disclosure statement, and is bound by any conflict of interest policies.
96/34	Contract appraisers are required to become certified by the Board. In addition to the certification requirement, contract appraisers are subject to the same constitutional and statutory requirements as employees of the county assessor, including but not limited to confidentiality and conflict of interest provisions.
2008/035	Section 672 requires that all certified property tax appraisers annually disclose their financial interests. This may be done by filing the <i>Statement of Economic Interests</i> (Form 700) with the Fair Political Practices Commission or by filing form BOE-121, 20__ <i>Statement of Financial Interest</i> . Assessors should annually certify in writing to the Board of Equalization's County-Assessed Properties

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	Division, that all their certified appraisers have met the requirements of section 672.
2008/058	Suggested procedures and recordkeeping for county assessors to ensure the full disclosure of all employee interests in property or businesses.
2009/041	The step transaction doctrine is applied when a series of transfers are used to transfer real property in order to circumvent the change in ownership laws. The general principle is that whether a transaction is a change in ownership depends upon the substance of a transaction rather than its form. That is, the doctrine focuses on whether each step of a transaction may stand alone or, rather, whether the transaction should be treated as a whole.
Annotations	
125.0010	The failure to file the Financial Interest Statement required by section 672 is not grounds for revocation of an appraiser certificate, but should be dealt with as a conflict of interest issue.
125.0020	While an assessor may arrange for an outside expert to value specialized properties when permanent staff do not possess the expertise to do so, such expert should have an appraiser's certificate issued by the Board of Equalization's County-Assessed Properties Division, and comply with conflict of interest and financial disclosure requirements.