



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: February 10, 2023

To: Sally Lieber, Vice Chair
Ted Gaines, Board Member, First District
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller

From: Antonio Vazquez, Chairman

Re: **February 22-23, 2023, Board Meeting Item L.2.b. – Proposal to Reconvene Property Tax Workforce Planning Work Group.**

Problem/Issue.

Honorable Members, this is a proposal, as stated in my memo dated December 11, 2022, (<https://boe.ca.gov/meetings/pdf/2022/121322-L1a-Term-Highlights.pdf>) that we move forward with discussion and a decision to consider reconvening the Property Tax Workforce Planning Work Group and to adopt a tentative list of agenda items for such a meeting. The purpose will be to receive updates and recommendations from the BOE Executive Director, the California Assessors' Association (CAA), the Assessors from large, mid-size, and small counties, and community college leaders, regarding the need to develop educational and recruitment opportunities, comprehensive training solutions, alternatives for mandated certification requirements, and classification and pay options for assessors and the BOE.

Background.

At the October 22, 2019, Board meeting, Executive Director Brenda Fleming presented on the need to establish a workgroup to address statewide workforce challenges facing all parties involved with the administration of property tax statewide. She reported that the San Diego Informational Hearing in September 2019 had documented significant concerns regarding the breadth and depth of the need to recruit, retain, train, compensate, and develop the skilled workforce with the talent and expertise necessary to keep our state and local property tax systems healthy. The Board established the Work Group composed of representatives from BOE, Assessors' offices (large, mid-size, and small), and private and public sector stakeholders (including tax consultants and college and university leaders), with Member Vazquez as Work Group Chair and Member Gaines as Vice-Chair.

Ms. Fleming proposed and the Board adopted a three-tiered approach to begin addressing the challenges in monthly Work Group hearings, held by the Board in 2020. BOE staff conducted a survey of County Assessors to obtain current workforce planning data. A key focus of the Work

Group was on appraiser-related education to ensure that California's property tax system is taught and promoted as a highly significant career path and an impactful financial contribution to state and local government. The goal was to find practical solutions to the current shortage of experienced appraisers and address the over-arching need to ensure that taxpayers continue to have their property assessed fairly and accurately by a competent well-trained workforce.

Workforce Work Group Report Outline Issued on 10/21/2020.

<https://www.boe.ca.gov/meetings/pdf/2020/102120-CC1-Workforce-Planning.pdf>

At the conclusion of the Work Group hearings, Member Vazquez and Member Gaines presented the Comprehensive Outline for the Report. The Executive Summary of the Comprehensive Outline (attached), with its four key components or goals, was approved by the Board as follows:

1. Workforce Assessment – Recruitment and Retention Capacity and Needs. The Report should clearly state the appraiser and auditor-appraiser workforce capacity and needs, for both current and long-term recruitment and retention, and should include all relevant data regarding large, mid-size, and small counties and the BOE.
2. Compensation / Classification Plan. In coordination with CalHR, the Board and assessors should develop a statewide compensation survey to submit to the Legislature on the appropriate compensation and classification levels for appraisers and auditor-appraisers. The Report will reference and include to the extent possible all relevant classification and compensation data and studies from small, mid-size and large counties. The Report will provide the key foundational information for a statewide compensation and classification plan, documenting the need for appropriate compensation increases and/or classification adjustments. The goal is to ensure that all counties and BOE can fully execute their constitutional property assessment responsibilities and that the correct amount of property tax revenues are collected, as supported by the data.
3. Appraiser and Auditor-Appraiser Certification and Training Plan. The Report should describe the options for workforce training and education and lay the foundation for developing a robust training and education program to help address recruitment and retention challenges. The goal is to develop a program that includes partnership or engagement with the community colleges to meet current and long-term needs in large, mid-size, and small counties statewide and at BOE. Examples of needs and options are provided by the BOE and the counties.
4. Community Colleges: Curriculum and Partnership Opportunities. The Report will explain the specific programs, training and educational models, academies, recruitment opportunities, and funding options offered by the community colleges, as presented by Dr. Ryan Cornner, Vice Chancellor of Educational Programs and Institutional Effectiveness, Los Angeles Community College District; and Ms. Sheneui Weber, Vice Chancellor of Workforce and Economic Development, California Community Colleges Chancellor's Office.

This Comprehensive Outline was circulated to all Workgroup participants and stakeholders, requesting that they provide any corrections or additions, including links to relevant data for incorporation into the Report. The Board directed the Executive Director to present the draft Report to the Board at the December 2020 meeting. However, due to the passage of Proposition 19 on the November 2020 ballot and its extremely short implementation period, the Executive Director, her staff, and the Board were fully engaged in that task; and the Work Group Report and further hearings were postponed indefinitely.

Recently, several Members have expressed interest in reconvening the Work Group. In her memo to the Board dated November 17, 2022, Item L.1.a., *Report from Each Board Member on their District County Assessors Meeting Held During the Annual Meeting of the Board of Equalization and County Assessors* ([111722-L1a-Issues-Sec-Dist-Assrs \(ca.gov\)](https://www.ca.gov/111722-L1a-Issues-Sec-Dist-Assrs)), Chair Malia Cohen (now State Controller), stated that there is clearly “still a need to continue this work and develop an initiative focused on recruitment and retention, training, and continuing education and compensation.” She indicated that “the Second District Assessors pointed out the need to review the minimum qualifications for appraisers set by the BOE and determine whether alternative options should exist for meeting the minimum qualifications.” Member Ted Gaines also reiterated and explained this issue regarding the concerns of the First District Assessors, and in my discussions related to the conditions in my District, Los Angeles County Assessor Jeff Prang has indicated there are significant and continuing workforce challenges that need to be met.

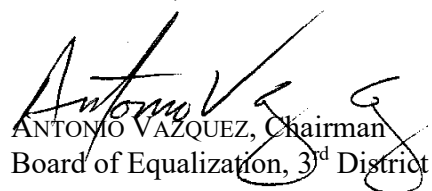
Current Proposal.

The current proposal is to reconvene the Workforce Planning Work Group and establish a list of items for the Work Group to consider. Member Gaines and I are suggesting that we place the items listed below on the Work Group agenda, including but not limited to, the following:

1. Report out by the Executive Director on the BOE efforts toward the four goals in the Comprehensive Outline
2. Update and recommendations on workforce assessment—recruitment and retention
3. Update and recommendations on a statewide compensation and classification survey
4. Mandated appraiser and auditor-appraiser certification training and options
5. Update on community college partnership opportunities

Next Steps and Time Frame.

Our plan is to reconvene with invitations to all participants and speakers, including the assessors from large, mid-size, and small counties, the BOE Executive Director and Deputy Director of Property Tax, leaders in the community college community, and other stakeholders to provide updates and to input information on current needs and future solutions. Therefore, I ask that you approve this proposal and to set the date for the first “reconvened” Workforce Planning Work Group for March 23, 2023.


ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District

cc: Ms. Deborah Bautista-Zavala, Chief Deputy, Office of Chairman Antonio Vazquez
Mr. Gary Gartner, Chief Deputy, Office of Vice Chair Sally Lieber
Mr. Matt Cox, Chief Deputy, Office of Member Ted Gaines
Mr. Cody Petterson, Chief Deputy, Office of Member Mike Schaefer
Mr. Hasib Emran, Deputy State Controller
Ms. Yvette Stowers, Executive Director
Mr. Henry Nanjo, Chief Counsel