



**ANTONIO VAZQUEZ**  
CHAIRMAN  
CALIFORNIA STATE BOARD OF EQUALIZATION

**MEMORANDUM**

**Date:** June 16, 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:** **June 27, 2023, Board Meeting Item 7. – Proposal to Reconvene *Property Tax Workforce Planning Board Work Group.***

**Problem/Issue.**

Honorable Members, this is a follow-up proposal to move forward with a decision to reconvene the Property Tax Workforce Planning Board Work Group and to adopt a high-level list of agenda items for such a meeting. The proposal is to reconvene the Board Work Group at the July 25-26, 2023, Board Meeting to update and re-examine our current and future challenges in recruiting, training, and retaining a statewide appraisal workforce. Based on the information and recommendations received from the BOE Executive Director, the California Assessors' Association (CAA), individual County Assessors from large, mid-size, and small counties, and Community College leaders, the goal is for the Board Work Group to complete a full report for submission to the Governor, the Legislature, and possibly County Boards of Supervisors on the status of our challenges, solutions, and logistical and financial needs.

**Background.**

This Board Work Group was originally established at the October 22, 2019, Board Meeting to address documented, significant concerns regarding the breadth and depth of the need to recruit, retain, train, compensate, and develop a skilled workforce with the talent and expertise necessary to keep our state and local property tax systems healthy. The Board Work Group consists of representatives from the BOE, Assessors' offices (large, mid-size, and small), and private and public sector stakeholders – including tax consultants and community college and university leaders. Member Vazquez serves as Board Work Group Chair and Member Gaines as Board Work Group Vice-Chair.

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

Following a series of monthly Board Work Group hearings and the completion of a BOE survey of County Assessors in 2020 to obtain then-current workforce planning data, Member Vazquez and Member Gaines presented the Comprehensive Outline for the Report, the Executive Summary of which is attached, <https://www.boe.ca.gov/meetings/pdf/2020/102120-CC1-Workforce-Planning.pdf>.

As approved by the Board on October 21, 2020, the Comprehensive Outline identified four key components or goals, as follows:

1. Workforce Assessment – Recruitment and Retention Capacity and Needs. The Report should include the data clearly demonstrating 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 and Data. 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 and include to the extent possible all relevant classification and compensation data and studies from small, mid-size, and large counties. Such information will provide the foundation for a statewide compensation and classification plan with needed 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 a robust training and education program to help address recruitment and retention challenges. It should include a proposal that establishes 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 to be 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 short implementation period, the Executive Director, her staff, and the Board were fully engaged in that task; and the Board Work Group Report and further hearings were postponed indefinitely.

At the February 22, 2023, Board Meeting, Members expressed unanimous support for reconvening the Board Work Group, and El Dorado County Assessor John DeVille testified regarding the need for the Board Work Group to “continue to identify pathways that will assist assessors’ offices on the recruitment, retention, training, and appropriate compensation levels for the property tax professionals” they depend on. Member Ted Gaines also reiterated and explained that Assessor DeVille’s concerns are shared by most, if not all of the assessors in the BOE First District. In 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 in large counties as well.

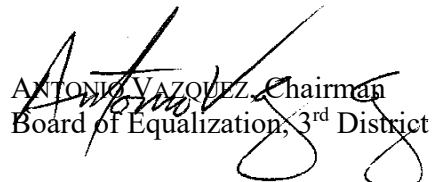
### **Current Proposal.**

The current proposal is to reconvene the Workforce Planning Board Work Group at the July 25-26, 2023, Board meeting and adopt the following list of items for the Board Work Group agenda to consider:

1. Report 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 and recommendations on community college partnership opportunities

### **Next Steps, Invitation to Participate, and Time Frame.**

This proposal constitutes an open invitation to all County Assessors from large, mid-size, and small counties, the BOE Executive Director, leaders in the community college community, and other stakeholders to join the Board in the Board Work Group to provide updates and input information and data on current needs and recommended solutions. The detailed Board Work Group agenda will be delivered to all participants and parties on or before July 14, 2023. Board Members should contact the County Assessors, community college leaders, and other stakeholders in their respective Districts on or after that date to confirm participants who will testify or submit information or materials at the July 25-26 Board meeting and follow up with the Board Work Group Chair and Vice Chair.

  
ANTONIO VAZQUEZ, Chairman  
Board of Equalization, 3<sup>rd</sup> 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