



California State  
Board *of* Equalization

# Workforce Planning Report

*State and Local Property Tax Appraisal Professionals*

*July 2023*



# Introduction

The following is a summary report of the findings of the Workforce Planning Workgroup comprised of State Board of Equalization Members, County Assessors, and their representatives, and private and public sector stakeholders – including tax consultants and community college and university leaders.

The goal of the workgroup was to address 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 maintain the health of our state and local property tax systems.

Although this workgroup discussed a skilled workforce for the entire State including the needs of the County Assessors, this report looks at the findings and conclusions as applicable to the BOE as a state agency. The agency has worked diligently from 2019 to the present to implement the suggested paths forward and is proud to highlight the successes and achievements of this important work.

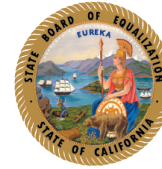
# **Workforce Assessment – Recruitment and Retention Challenges**

**The State Board of Equalization (BOE), like  
many other governmental entities, is  
experiencing recruitment and retention  
challenges**



# Challenges

- **Obsolete Job Classifications**
- **Out-Dated Minimum Qualifications (MQ)**
- **Aging Workforce**
- **Non-Competitive Compensation**



# Impact of Challenges

- **Difficulty Hiring and Recruiting Qualified Staff**
- **High Vacancy Rates**
- **Diminished Workload Capacity**
- **Staff Fatigue and Low Morale**



# BOE's Ideal Outcome

- **Appealing recruitment activities that attract large pools of diverse, highly qualified candidates**
- **Efficient and effective hiring**
- **Knowledge transfer for subject matter expertise and succession planning**
- **Lower vacancy rates**
- **Increased production**
- **Less staff fatigue and improved morale**



# What is within BOE's control?

- **Recruitment Processes**
- **Targeted Outreach**
- **Update of Duty Statements**
- **Examination of BOE-Classifications for Obsolescence**

**What is outside  
BOE's control and  
authority?**

**Salary**

**Labor Relations**

**Benefits**

**Approval of Update of  
MQ's for Obsolescence**





## **BOE's Path Forward to Achieve an Ideal Outcome**

- **Implement strategic efforts to address immediate recruitment and hiring needs, knowledge transfer, and retention of current professional staff**
- **Perform an in-depth classification study**
- **Initiate a salary study**

# BOE Workforce Assessment Results 2019-2023

## Recruitment Action Plan Fully Implemented

- Augmented Recruitment Team and Materials
- Reduction in Time Spent in the Hiring Process
- Delegated Hiring Authority Restored
- Significant Reduction in Vacancies
- Elimination/Reduction of Work Backlogs
- Employee Retention/Mentorship/Knowledge Transfer
- Improved Morale



# BOE Workforce Assessment Results 2019-2023

## Classification Study Completed

- Two-Year Detailed Classification Study of BOE's Appraiser and Auditor-Appraiser Positions Finalized

## Salary Study

- Long-Term Project





## Next Steps

- **Submit a Comprehensive Report and Information for a Classification Revision**
- **Initiate a Study to Establish Technical Positions at BOE**

# **Appraiser and Auditor-Appraiser Certification and Training**

As a part of the Board's Workforce Planning Workgroup, the BOE was able to collaborate with County Assessors to identify three challenges facing appraiser training and certification



# Training Challenges

## Course Content

**Standardized Training is Needed for Specialized Topics, such as the Valuation of:**

- **Gas Stations**
- **Low-Income Housing**
- **Historical Properties**
- **Mineral Properties**
- **Hotels**

## Frequency

**More Courses are Needed Annually for Assessors' Staff to Obtain Advanced Certification and Continuing Education Requirements**

**Advanced Topic Courses Need to be Provided More Often**

## Accessibility

**There are Not Enough Classes Offered to Meet Capacity**

**Many Classes are not Accessible to a Large Number of Students Due to Class Size Limitations**

**In-Person Courses Create Geographic Limitations**



# Basis for Training Challenges

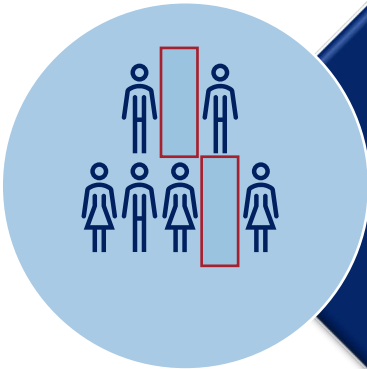
- **Lack of dedicated staff with the knowledge and experience needed to teach courses**
- **Lack of subject matter expertise to train on specialty topics**
- **Training delivery mechanisms and course formats may not allow for maximum student capacity**
- **Training methods have not kept pace with current educational trends**



# Impact of Training Challenges



Succession Planning  
Affected



Creation of Workforce Gaps





## **BOE's Path Forward to Achieve an Ideal Outcome for Training**

- **Expand course content by adding specialized topics**
- **Increase course frequency through an augmentation of the number of courses offered annually**
- **Modernize the accessibility of training courses**

# BOE Training Accomplishments 2019 to 2023



**Increased Communication with County Assessors  
Identifying Needed Courses**



**Augmented Online Training Program in Addition to In-Person Learning**



**Multiple Courses Taught Throughout California**



**Increased Training Team to Include Additional BOE  
Positions**



**Escalation of the Number of Courses Taught is Now at  
Record Levels**



**Use of Retired Annuitants and Experienced County  
Assessor Staff to Present Specialized Technical Information**



# Number of Students Trained by BOE

Fiscal Year	BOE Classroom Training	BOE Web Based Training	BOE Instructor-Led Courses at American River College	CSUS Continuing Education BOE Course	Total
FY 2019-20	523	933	125	147	1,728
FY 2020-21	141	1,232	73	103	1,549
FY 2021-22	727	855	69	218	1,869
FY 2022-23	1,125	948	89	155	2,317



# BOE Training Next Steps

- **Investment in Technology Infrastructure to Support Course Delivery Options**
- **Restructure of Division to Allow Greater Focus on Core Duties**



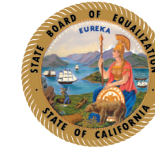
# Community Colleges: Curriculum and Partnership Opportunities

As property tax administration modernizes, it is important to look for opportunities to expand and enrich training and recruitment programs. Partnership opportunities with community colleges could potentially be used to expand appraiser recruitment by creating models for developing a workforce pipeline. Community colleges also offer tools to modernize educational and training programs utilized by the BOE and County Assessors' offices.



# Opportunities

- **Clear Education and Career Paths**
- **Student Recruitment**
- **Assist with the Expansion of Online Instruction**



# Benefits of Collaboration

Value	Benefits	Improvement
<p><b>Create a Culture of Professional Growth for Future Leaders</b></p> <p><b>Enhance Knowledge and Skills Needed to Develop the Next Generation of Subject Matter Experts</b></p>	<p><b>Enhances the Future of the Property Tax Industry</b></p> <p><b>Stronger Candidate Pool</b></p>	<p><b>Modernized Education Environment</b></p> <p><b>Increased Awareness of Industry Career Paths</b></p>



# Current BOE Partnerships

- **American River College**

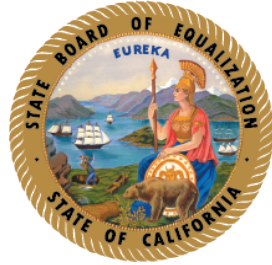
Two eLearning Appraisal Courses Taught by BOE Trainers

- **Sacramento State College of Continuing Education**

Online Basic Appraisal Course for BOE and County Assessor Employees







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**By Investing in Individuals, we are  
Simultaneously Investing in the Industry,  
Leading to a Promising Future for  
California's Property Tax System**



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# Questions?