

**AUGUST 29, 2023, REPORT OF THE STATE BOARD OF EQUALIZATION WORKFORCE PLANNING BOARD WORK GROUP.**

**Submitted for Board Approval: September 26, 2023, Board Meeting, Agenda Item 8.**

**1. Greetings and Introductory Remarks .....Mr. Vazquez / Mr. Gaines**

**Hon. Antonio Vazquez, Co-Chair, Member, Third District**

Work Group Board Members, CAA, and county assessors from large, medium, and small counties will update and revise as needed continuing efforts to develop opportunities for recruitment and training solutions as a statewide effort to build a pipeline of skilled property tax talent. Upon the conclusion of all meetings, the Work Group will report back to the Board with recommendations for possible actions.

Chair Vazquez made opening remarks thanking all speakers for their presence at the Work Group.

**Honorable Ted Gaines, Co-Chair, Member, First District**

Co-Chair Gaines provided opening remarks expressing the importance of the University of California, California State University, and California Community College systems in providing students with education and training they need to enter the workforce, particularly in the field of property appraisal, and that the property tax system is most efficiently administered with a well-qualified and trained workforce.

**2. Opportunities to Build a Strong Pipeline of Appraisers and Auditor-Appraisers through Community College & University Curriculum Programs, Internships, and Partnerships..... Mr. Vazquez / Mr. Gaines**

Review and update of efforts and ideas to build a strong pipeline of appraisers and auditor-appraisers at the college and university level; expand interest in the appraiser profession, job demand; expand options for “appraiser career academies” or apprenticeship opportunities or short-term entry level certificates and scholarships / loan forgiveness programs and/or other incentives for entering the appraisal profession. Stakeholder input and ideas will be reported back to the Board with recommendations for possible actions to be presented to the Governor and Legislature.

**Dr. Katherine S. Newman, Ph.D., Provost and Executive Vice President of Academic Affairs, Chancellor’s Distinguished Professor of Sociology & Public Policy at UC Berkeley**

Dr. Newman stated that, in her opinion, the most effective way to train students to become skilled professionals is by way of a paid internship or summer job program, aligning students’ classroom learning with the skills required by the hiring organization. Dr. Newman stated that students most interested in tax administration would likely be those interested in public policy and service, business, law, and accounting. Dr. Newman emphasized that the internships would better foster diversity if they are paid positions, and rural counties may benefit from students whose families live in the area, who may also be able to house students during summer internships. Dr. Newman provided an example of an internship program developed during her time at the University of Massachusetts called Professional Apprenticeship and Career Experience, which provided a four-year pathway for students to gain professional experience while completing coursework at the university. Dr. Newman

also suggested creating a program in which students may receive course credit for their work in assessors' offices.

**Action items:** Recommended creating paid internship programs or work-study programs with county assessors' offices.

**Dr. Geisce Ly, Ph.D., City College of San Francisco, Interim Vice Chancellor of Academic and Institutional Affairs, and Dr. David Martin, Chancellor of City College of San Francisco**

Dr. Ly stated that currently, City College of San Francisco offers two courses in real estate appraisal as part of its real estate program, and that City College is open to exploring new pathways to support students who are interested in working in assessors' offices. Dr. Ly highlighted City College's current Associate Degree for Transfer program, allowing students to transfer to four-year institutions within two years for students enrolled on a full-time basis, but also discussed the possibility of a certificate program that students may complete within two semesters.

Dr. Martin discussed how City College works with its regional employer partners, including city and county agencies, to develop academic pathways for students to obtain living wage jobs, particularly considering the high cost of living in San Francisco.

**Hon. Christina Wynn, President-Elect, CAA; and Sacramento County Assessor**

Assessor Wynn spoke on behalf of current CAA President Kristine Lee, who offered her appreciation to the Board for inviting CAA to participate in the Workforce Planning Work Group. Assessor Wynn spoke about the Sacramento County Assessor's Office, which oversees Sacramento County's property tax roll of over 500,000 parcels. Assessor Wynn observed that it is increasingly difficult to recruit appraisers and auditor-appraisers due to the accounting degree requirement (as well as other factors including recent college graduates' potential lack of interest in pursuing government work immediately after graduation). However, her office has created multiple opportunities for entry-level employment with no degree required, as well as a paid student internship program that has led to full-time employment for at least three current Sacramento County appraisers. Assessor Wynn also discussed training, continuing education, outreach, and internal leadership opportunities that her office provides.

**Sandra Sanchez, Vice Chancellor of Workforce and Economic Development, California Community Colleges**

Ms. Sanchez suggested partnering, on a regional level, the California Community College system with the county assessors' offices across the state. Ms. Sanchez also proposed exploring nontraditional pathways to the appraisal profession, including by reaching current professionals or other individuals who would like to acquire new skills or change careers. As for developing new educational programs, Ms. Sanchez stated that the California Community College system considers labor market research in determining labor demands, and then identifies colleges within the region that already offer an appropriate curriculum. Ms. Sanchez discussed the benefits of offering courses on a for-credit versus a noncredit basis—the former allowing individuals to apply courses toward a credential or degree program, the latter allowing individuals to acquire new skills without having to pay applicable credit tuition/fees. Ms. Sanchez also discussed the process through which a community college curriculum is developed, often first involving discussions with accrediting bodies to outline the basic competencies to be successful in a particular occupation, and after which the colleges are responsible for developing and approving their own curriculum. Ms. Sanchez

also highlighted the role faculty collective bargaining plays in developing, approving, and implementing curriculum.

**Action items:** Recommended partnering county assessors' offices with their regional California Community Colleges and reaching out to current professionals looking to change careers or learn new skills. Recommended that the Board examine benefits/drawbacks of for-credit and noncredit community college coursework for students interested in appraisal work.

**Dr. Godfrey Gibbison, Dean of Extended Learning at California State University, San Marcos**

Dr. Gibbison spoke about the various real estate courses that are commonly offered by CSU campuses, mentioning that most CSU campuses, if not all, offer degree programs in real estate and accounting. As a potential pathway for students interested in appraiser or auditor-appraiser positions, Dr. Gibbison discussed the possibility of post-baccalaureate certificates in appraisal or second bachelor's degrees in real estate valuation. Dr. Gibbison also advocated for actively engaging with younger students who may not have much experience with interacting with government agencies and may not be aware of the career opportunities available in the public sector. As for the creation of certificate programs in the appraiser and auditor-appraiser positions, Dr. Gibbison expressed his interest in working with the Board to understand the competencies of these positions and recommended that the Board submit a workforce development proposal to the CSU Commission on Professional and Continuing Education (CPaCE).

**Action items:** Recommended that the Board conduct outreach to younger students about the appraisal workforce. Recommended that the Board submit a workforce development proposal to CPaCE.

**Angela G. Jemmott, Chief, California Bureau of Real Estate Appraisers (BREA)**

Ms. Jemmott discussed the mission of BREA, which is to safeguard public trust and promote professionalism in the real estate appraisal industry through licensing, education, and enforcement. The Bureau also works to address grievances in property valuation and also requires appraisal license applicants and those renewing their licenses to complete cultural competency and elimination of bias trainings. Ms. Jemmott identified commonalities between BREA and BOE regarding entry into the appraisal workforce: 1) a high percentage of professionals who are committed to staying in their current profession, combined with an aging workforce; 2) similar educational and examination requirements, except for 2 curriculum differences: BREA requires USPAP courses, whereas BOE requires property tax courses; 3) an emphasis on obtaining work experience alongside satisfying educational requirements; and 4) marketing and recruitment of future professionals, particularly at the high school and university level.

Hon. James B. Rooney, Amador County Assessor commented on Ms. Jemmott's presentation, stating that the hours that were worked by appraisers in assessors' offices, combined with their classwork, formerly counted towards BREA's licensing requirements. Assessor Rooney suggested that the Board and BREA look into again counting hours worked in an assessor's office toward real estate appraiser licensing, which may increase the number of prospective appraisers looking to join the workforce.

**Action items:** Expressed interest, along with Member Gaines, in looking into allowing real estate appraiser license applicants with BREA to accept work experience in assessors' offices toward BREA's appraiser license work experience requirements.

**Dr. Jim Lancaster, Ed. D., Vice Chancellor of Workforce Development, Los Angeles Community College District**

Dr. Lancaster spoke about the composition and goals of Los Angeles Community College District, including, as relevant here, collaborating on education programs and developing programs to meet the needs of the labor market. Dr. Lancaster echoed Ms. Sanchez’s remarks on programs that are offered on a for-credit versus a noncredit basis, with the former typically requiring a longer development period. Dr. Lancaster also proposed programs offered as extension courses, where students cover the cost of the courses, or on a contract basis, where an employer covers the cost of the program. Dr. Lancaster also gave an overview of how an educational program could be created in partnership with employers, beginning with an assessment of workforce demand for the development of a curriculum. Dr. Lancaster stated that he would submit to the Centers of Excellence for Labor Market Research, the leading source of labor market research for the California Community Colleges, a request for a regional labor market analysis for the Los Angeles region.

**Action items:** Dr. Lancaster will submit to the Centers of Excellence for Labor Market Research a request for a regional labor market analysis for the Los Angeles region.

**Lisa Estes, Executive Director, Appraisal Institute Northern California Chapter; Paul Chandler, MAI, Chapter Treasurer/Education Chair**

Mr. Chandler outlined the functions of the Appraisal Institute, the largest professional appraisal organization in the United States, and a leading education provider in the appraiser profession. Mr. Chandler shared salary statistics for California-based appraisers compiled by the Appraisal Institute, as well as the Institute’s recruitment efforts. Mr. Chandler suggested reaching current private sector appraisers, who may be unemployed or underemployed, through a direct mailing advising them of county assessors’ employment opportunities. Mr. Chandler also proposed designing coursework that integrates educational opportunities for both licensed and certified residential appraisers. In addition, Mr. Chandler encouraged the Board to work with both the Northern California and Southern California chapters of the Institute to reach current and prospective appraisers statewide.

Ms. Estes discussed the Institute’s courses that it has developed, from entry-level to advanced appraisal courses.

**Action items:** Recommended that the Board send a direct mailing to fee-based appraisers to inform them of the current county assessor workforce job opportunities. Proposed developing coursework that may benefit both fee-based appraisers and appraisers at the county level.

**3. Compensation and Classification Issues .....Mr. Vazquez / Mr. Gaines**

Update on current compensation and classification issues, including possible development of a statewide compensation survey to submit to the Legislature on the appropriate compensation and classification levels for appraisers and auditor-appraisers.

**Hon. Kristen DePaul, Modoc County Assessor-Recorder**

Assessor DePaul spoke about creating an interim auditor-appraiser position, wherein candidates would complete full appraiser position requirements within two years. Assessor DePaul also commented that assessors' offices in smaller, rural counties do generally have an advantage in retaining employees through the compensation, stability, and benefits that government jobs offer.

**Hon. Christina Wynn, President-Elect, CAA; and Sacramento County Assessor**

Assessor Wynn fielded a question from Member Gaines, stating that there is no significant applicant pool of fee-based appraisers who are seeking employment with the Sacramento County Assessor's Office.

**Mr. Joseph Vicente, Chief Appraiser, Training Division, Los Angeles County Assessor's Office**

Mr. Vicente discussed ways in which Los Angeles County is addressing compensation issues. For example, in 2019 Los Angeles County eliminated its "appraiser trainee" classification, such that all new hires start as appraisers and receive full appraiser salary, while still receiving the same one-year training program as appraiser trainees previously received. As an added incentive, Los Angeles County also offers its assessors an audit/work assignment bonus if they become "audit-qualified."

**Hon. Leslie Morgan, Shasta County Assessor-Recorder**

Assessor Morgan commented that her office's employee retention has remained relatively stable but has struggled with recruitment of appraisers and auditor-appraisers, likely due to the relatively low percentage of college-level graduates in Shasta County and the departure of college-educated employees from the region to seek other opportunities elsewhere. Assessor Morgan stated she is open to exploring a partnership with education providers but expressed concern that appraisal coursework may not sufficiently cover property tax issues.

**Hon. James B. Rooney, Amador County Assessor**

Assessor Rooney stressed the importance of compensation in hiring qualified appraisers. Assessor Rooney also commented on how Proposition 19 disproportionately affects smaller counties because homeowners who sell high-value property in large counties are able to transfer their base year value to properties in smaller counties, which may affect counties' revenue and ability to adequately compensate county employees.

**Eddie Yen, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors**

Mr. Yen proposed a partnership among the county assessment appeals boards, the assessors' offices, and the Board of Equalization to find current employees from within these organizations who are interested in appraisal work. Mr. Yen also expressed interest sharing Los Angeles County's training standards at future Board meetings.

**Action items:** Proposed sharing additional information about the Los Angeles County Appeals Assessment Board training process at a future Board meeting.

**4. Wrap-Up and Next Steps**.....Mr. Vazquez / Mr. Gaines

**Hon. Antonio Vazquez, Co-Chair, Member, Third District**

Mr. Vazquez expressed his gratitude to all speakers for their participation in the Work Group and indicated that he is looking forward to exploring future partnerships with educational providers to create a certificate or credential program for students interested in the appraisal workforce.

**Action item:** Mr. Vazquez proposed that Executive Director Yvette Stowers work with CAA President-Elect Christina Wynn and Chief Angela Jemmott of BREa to consider a proposal for a partnership within two to three months to address the following: opportunities for educational courses and programs, internships, and/or credit-based work experience in assessors' offices.

Ms. Yvette Stowers, Executive Director, stated that it is beyond the scope of the Board's authority to change the counties' hiring practices or whether the counties provide academic credit for work experience. Ms. Stowers clarified that BOE's appraiser classification requires, by statute, a four-year degree, and the auditor classification requires an accounting degree, whereas such may not be the case for members of CAA and BREa who are not employed by county or state agencies. There was no motion on this item, except that the Executive Director agreed to meet with CAA and BREa on a potential collaboration and would await an official motion from the Board at a later date.

**Hon. Ted Gaines, Co-Chair, Member, First District**

Mr. Gaines expressed his gratitude to all speakers and recommended further examining the intersection of the educational requirements for fee-based appraisers and auditor-appraisers, as well as advertising county assessor office employment opportunities to draw talent from the private sector to the county assessor offices.

**Hon. Sally Lieber, Member, Second District**

Ms. Lieber expressed her gratitude to all speakers and suggested working with the Legislature to address compensation and other financial concerns currently facing the appraisal workforce. Ms. Lieber also stressed the importance of maintaining the high standards of appraisal training and education, especially when considering streamlining or combining educational requirements for appraiser work.

**Deputy State Controller Hasib Emran**

Mr. Emran expressed his gratitude to all speakers and emphasized the important role auditors and appraisers play in California's property tax system, and also acknowledged the Controller's commitment to working with assessors' offices and educational institutions to reach workable solutions to current appraisal workforce issues.

**Chair Vazquez adjourned the Work Group at 5:04 p.m.**