

Los Angeles County AAB Training Curriculum Overview

Edward Yen, AEO
Alina Kasparian, Assistant Chief, AAB
Terrence Greer, Assistant Chief, AAB

Acting in a judicial capacity, the Assessment Appeals Board conducts the assessment appeals hearings and makes fair and impartial decisions based on the evidence presented at hearings on all property tax disputes between the taxpayer and the Assessor's Office.



APPOINTMENT

Board of Supervisors



TERM OF OFFICE

3 years, at the
pleasure of the Board.



8 Assessment Appeals Boards



QUALIFICATIONS

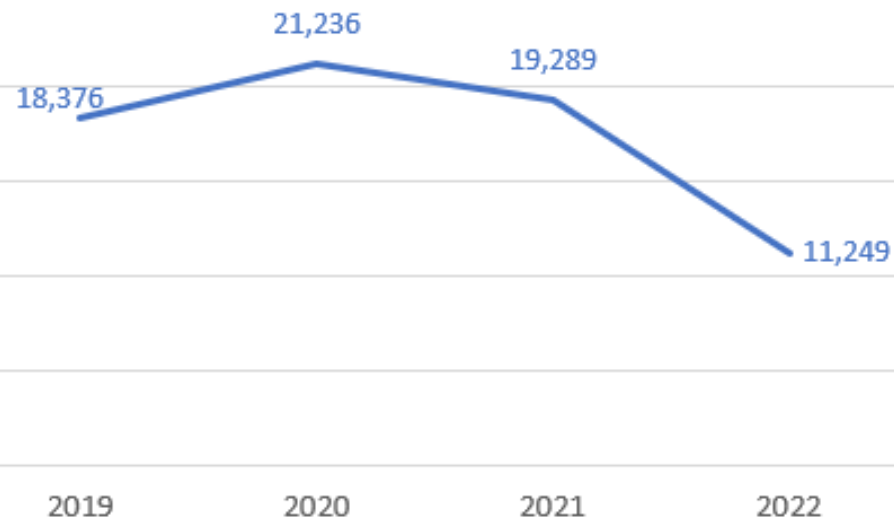
Minimum of five years' professional experience in the State of California as:

- CPA
- Broker
- Attorney
- Appraiser
- Professional experience in a real estate field*

WHY TRAINING IS NEEDED

Applications Received and Property Types/Reasons for Filing an Appeal

Total Applications Received by Filing Year



Property Types

Agricultural
Aircraft
Business PP/Fixtures
Commercial/Industrial
Manufactured Home
Multi-Family/Apartments
Other
Possessory Interest
Single Family Residence
Vacant Land
Watercraft

Reasons For Filing an Appeal

Decline in Value
Change in Ownership
New Construction
Calamity
Business PP/Fixtures
Penalty
Classification/Allocation
Audit

PRIOR AAB STAFF TRAINING



Onboard new staff and provide training binder with relevant property tax rules, statutes, and procedures



Cross-Train Staff in the Processing Unit, Public Interaction Unit, Scheduling Unit, Hearing Officer hearings, Board Hearings



Shadow seasoned staff in all areas of AAB to accelerate learning, particularly hearing clerks



Public Education Seminar rotation of AAB staff for well-rounded learning and reinforcement of the assessment appeal process.

AAB MEMBER AND STAFF TRAINING

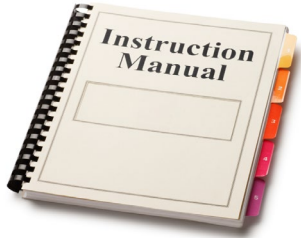
Core AAB Training



Expanded AAB/Staff Training



FUTURE PHASES



Board Manual Redevelopment

- Redevelop the Board Manual with input from AAB Members and County Counsel based on current statute and property tax rules to prepare Board Members for AAB hearings.



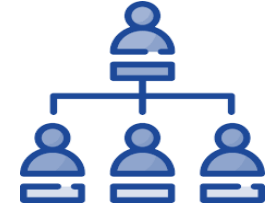
R&T Code and Property Tax Rule Reference Guide

- Develop an electronic reference guide of relevant statutes and rules based on hearing topics and issues to expedite informed decision making at hearings.



Onboarding Training Curriculum

- Develop a curriculum for new and existing AAB Members with subject matter experts who will focus on appraisal methods and complex hearing matters such as change in ownership, new construction, possessory interest, commercial, and business personal property/fixture appeals.



Succession Planning

- Train and rotate staff to clerk hearings.
- Expand AAB knowledge of property tax rules, LTAs and statutes.
- Provide training and education about appraisal principles.

THANK YOU

