



ANTONIO VAZQUEZ
CHAIRMAN
CALIFORNIA STATE BOARD OF EQUALIZATION

MEMORANDUM

Date: November 2, 2023

To: Sally Lieber, Vice Chair
Ted Gaines, Board Member, First District
Mike Schaefer, Board Member, Fourth District
Malia M. Cohen, State Controller
Kristine Lee, President, California Assessors Association, and Kings County Assessor

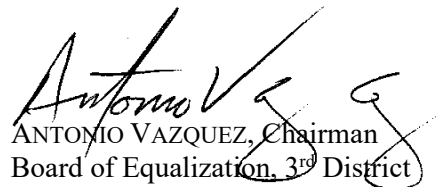
From: Antonio Vazquez, Chairman

Re: **November 14, 2023, Board Meeting, Agenda Item 9. Workforce Planning Board Work Group Report and Syllabus.**

To ensure that we thoroughly consider the key information, advice, and recommendations received from County Assessors, college chancellors, educators, the Bureau of Real Estate Appraisal, and others, the attached *Workforce Plan Syllabus* identifying the key issues, data, and recommendations, is submitted for your review, based on all input, testimony, and information accumulated over the past three years.

In the 2020 Comprehensive Outline for the Workforce Planning Work Group Report [102120-CC1-Workforce-Planning \(ca.gov\)](#) the Board adopted four key strategies that, in collaboration with the Assessors, would serve as the structure for the BOE/County Assessors' Workforce Plan. This Syllabus is a summary of each of the four strategies for the Workforce Plan, with both past and present input documented and listed under "Challenges/Needs/Highlights" and under "Recommendations/Possible Next Steps."

At the November 14 Board meeting, Co-Chair Gaines and I would like your comments, suggestions, and support as we focus on the best interests of the Assessors and the BOE in formulating and implementing the Workforce Plan. We look forward to determining collaboratively which recommendations and/or next steps should be adopted consistent with the strategies outlined.


ANTONIO VAZQUEZ, Chairman
Board of Equalization, 3rd District

Attachment: *Workforce Plan Syllabus*

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
Honorable Christina Wynn, President-Elect, California Assessors Association, and
Sacramento County Assessor

WORKFORCE PLAN SYLLABUS OF KEY ISSUES, DATA, AND RECOMMENDATIONS

In the 2020 Comprehensive Outline for the Workforce Planning Work Group Report [102120-CC1-Workforce-Planning \(ca.gov\)](#), the Board adopted four key strategies that, in collaboration with the county assessors, would serve as the structure for the BOE/County Assessors' Workforce Plan. Below is a summary of each of the four strategies, followed by both past and present input listed under the subtitles "Challenges/Needs/Highlights" and "Recommendations/Possible Next Steps."

1. Document Workforce Assessment – Recruitment and Retention Capacity and Needs.

Develop a plan that clarifies the appraiser and auditor-appraiser workforce capacity and challenges for meeting current and long-term recruitment and retention goals, including relevant data: 1) among large, mid-size, and small counties and the BOE, and 2) on hiring requirements.

Challenges/Needs/Highlights

- Assessors: there is difficulty in finding qualified candidates; auditor/appraiser positions are the most challenging to fill.
- Assessors/BOE: data shows a lack of general knowledge about the appraisal and/or property tax profession.
- Assessors/BOE: there is attrition due to retirements and competing job offers.

Recommendations/Possible Next Steps:

- Assessors: consider reducing, or substituting with a test equivalent, some educational requirements for entry-level auditor-appraiser positions; work with BOE to evaluate rules and statutes.
- Assessors/BOE: modernize recruitment with a multi-prong approach: social media, job fairs, and college partnerships.
- Assessors/Bureau of Real Estate Appraisal (BREA): Recommend exploring more work-experience opportunities.
- Los Angeles County: recruit as upward mobility candidates those with AA degrees in real estate, or with real estate experience.
- Los Angeles County: consider an Appraiser Trainee Certification Program (immersion model). <https://www.boe.ca.gov/meetings/pdf/2023/0723-BWG-Workforce-Vicente.pdf>

2. Develop a Compensation / Classification Plan to Submit to the Legislature.

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/include all relevant classification and compensation data and studies from the counties, documenting the need for appropriate increases and/or classification adjustments. The goal is to ensure that all counties and BOE can fully execute their constitutional property assessment responsibilities and ensure that the correct amount of property tax revenues is collected.

Challenges/Needs/Highlights

- Assessors: compensation levels are the greatest single challenge in both recruitment and retention of qualified appraisers and especially auditor/appraisers.

- Extra state funding requires data; a Los Angeles County 2020 estimate indicated that appraiser classifications may be considered “revenue-generating,” as \$7-\$10 in property tax revenue results from every \$1 spent on an appraiser working on change in ownership and new construction.
- Assessors: the need for promotional opportunities at higher classification and salary levels is critical to recruitment and retention.
- Assessors: county assessor salary studies take time and can be expensive.
- BOE completed a two-year classification study of BOE appraiser and auditor-appraiser positions. <https://www.boe.ca.gov/meetings/pdf/2023/0723-BWG-Workforce-Staff-Rprt.pdf>

Recommendations / Possible Next Steps

- BOE to submit a comprehensive report and information for a classification revision
- BOE to initiate a study to establish technical positions
- BOE long term project to conduct a salary study
- Assessors / CAA: conduct salary studies as time and funding allow; some are completed, some in progress.
- Assessors: consider expanding promotional opportunities beginning at the clerical level with a career path leading to an entry level appraiser position as an alternative to a 4-year degree; incentivize staff by paying for training and education.
- Small county assessors: Work with BOE and CalHR for competitive salaries; determine whether a change to some educational requirements (or substituting tests) would adversely affect compensation levels.
- Edward Yen, Assistant Executive Officer, Los Angeles County Executive Office of the Board of Supervisors: Recommends a partnership among county assessment appeals boards, assessors, and the BOE to find current AAB staff and/or members interested in appraisal work.

3. Develop an Appraiser and Auditor-Appraiser Certification and Training Plan.

Describe options for workforce training and education and lay the foundation for a robust training and education program to help address recruitment and retention challenges. Include meaningful partnership or engagement with universities and community colleges to address current and long-term needs in large, mid-size, and small counties statewide and at BOE. Provide examples of successful models.

Challenges/Needs/Highlights

- BOE has guidelines on education, training, and requirements for all levels of certification in *Letter to Assessors No. 2015/049*. <https://www.boe.ca.gov/proptaxes/pdf/lta15049.pdf>
- BOE: for appraisers, the law requires 3 levels of certification based on education and work experience: temporary certification (1 year until they pass the exam); permanent certification (3 years plus course work until they pass the exam); and advanced certification (plus annual continuing education requirements). (2020)

- BOE increased online and in-person training: a total of 1,728 courses taught in 2019-20, up to 2,317 in 2022-23, using retired annuitants and experienced county assessor staff.
- Los Angeles County: introduced the *Dual Track Colleges Based Training Program*. <https://www.boe.ca.gov/meetings/pdf/2020/062320-L2b-Workforce-Planning.pdf>
- Assessors/CAA: the most critical need is advanced training to bring residential appraisers up to advanced appraiser level for commercial/industrial properties.
- BOE and assessors: state and county staff shortages for teaching/training exist, especially at advanced levels.
- Assessors: existing courses must be continually updated to keep pace with industry and property changes.
- Assessors: appraiser training is needed in defending/addressing values under appeal.
- Assessors: digital content conversion is a partial answer, real-life training/experience with other appraisers is also needed.

Recommendations / Possible Next Steps

- BOE: develop technology infrastructure to support improved course delivery options to submit a comprehensive report and information for a classification revision.
- Assessors: increase communication with BOE training staff regarding BOE approved courses on assessors' SharePoint website.
- Los Angeles County: fully develop a shared file repository to streamline exchange of course documents with BOE staff and expand the number of BOE certified instructors. Consider adding an incentive for appraisers through an audit/work assignment bonus if they become "audit-qualified."
- Assessors: Obtain BOE support for in-house *Mentorship Programs* as effective "relevant work experience" under Rule 283, which may include applying appraisal theories, translating values from appraisal analysis for enrollment, exam prep, etc.
- Assessors: consider the possibility of creating an interim auditor appraiser position where candidates would complete the full appraiser position requirements within two years.
- Assessors: Encourage BOE to provide further support for small counties with regard to:
 - Subject matter experts
 - All coursework
 - Advanced training to bring current appraisers to advanced certification
 - Programs to educate entry level appraisers without a property tax background
 - Courses to help candidates pass the advanced civil service test to move up to auditor-appraiser

4. Explore / Develop University, Community Colleges Curriculum and Partnership Opportunities.

Identify, explain, and explore partnering in the specific programs, training and educational models, academies, recruitment opportunities, and funding options offered by universities and community colleges to 1) build a strong pipeline of appraisers and auditor appraisers, 2) broaden interest in the

profession, and 3) create internship or apprenticeship opportunities, scholarship/loan forgiveness programs, and other incentives for entering the appraisal profession.

Challenges/Needs/Highlights

- BOE: under RTC sec. 671(d) no one may perform the duties of an auditor-appraiser unless 1) they have a degree in accounting, *or* 2) are a licensed accountant in California, *or* 3) passed a state, county, or city civil service or merit exam for the position of accountant or auditor by the testing body *or* 4) holds the office of assessor. (2020)
- BOE approved most Uniform Standards of Professional Appraisal Practice (USPAP) appraisal courses, International Association of Assessing Officers (IAAO) appraisal courses, and BREA appraisal courses offered at community colleges. (2020)
- Los Angeles County successfully implemented dual track model in partnership with community colleges; it may be adaptable to other counties:
 - *Appraiser Assistant Program* – in partnership with Rio Hondo College (60 units + two years progressive work experience)
 - *Appraiser Trainee Certification Program* – an effective model combining “in-house training” in partnership with West Los Angeles College course work
- California Community Colleges Chancellor’s Office (2020): community colleges are well positioned to help; almost all courses are offered remotely, and six community colleges already have appraisal degree programs.
- Angela G. Jemmott, Chief of the California Bureau of Real Estate Appraisers: BREA’s mission is to safeguard/promote professionalism in real estate appraisal. BREA and BOE share 4 commonalities regarding entry into the appraisal workforce: 1) a high percentage who stay in their current profession combined with an aging workforce; 2) similar educational and examination requirements, except in curriculum: BREA requires USPAP courses, BOE requires property tax courses; 3) emphasis on work experience alongside educational requirements; and 4) marketing/recruitment of professionals at the community college and university level.
- California Assessors’ Association’s (CAA’s) 2020 survey of assessors indicated:
 - The majority allow a combination of college courses and work experience to qualify candidates for a temporary appraiser certificate;
 - 80% are not interested in reducing the cumulative education and experience standard below the 4-year total required;
 - Most are interested in a hybrid model involving a 2-year AA degree appraisal program plus 2 years of in-office work experience, if the candidates can work in proper classifications as trainees (e.g., appraiser assistants).

Recommendations / Possible Next Steps

- Assessors: Consider developing an incentive program to pay current staff for college courses needed for advanced appraiser or auditor-appraiser certification. (2020)
- Assessors: Recommend the Board and BREA investigate counting hours worked in assessors’ offices again toward the experience needed for real estate appraiser licensing under BREA, which may increase the number of prospective appraisers looking to join

the workforce. Previously, it gave appraisers both government and private career work options.

- Angela G. Jemmott, Chief of the California Bureau of Real Estate Appraisers: Recommends that the Board investigate whether BREA's appraisal license applicants could, in the future, apply their work experience in assessors' offices toward BREA's appraiser license work experience requirements.
- Dr. Katherine Newman, Provost of the University of California: Recommends paid internship or work-study programs, aligning course study with assessors' work, as the most effective way to incentivize students to enter this profession. Map out a 4-year pathway where students may be paid or receive course credit for their internship work in assessors' offices.
- Sandra Sanchez, Vice-Chancellor of the California Community Colleges: Recommends the Board partner with assessors and their respective regional community colleges to 1) outreach to professionals looking to change careers or add new skills and 2) determine the benefits/drawbacks of for-credit coursework in appraisal and the cost /need for a full credential program.
- Dr. Godfrey Gibbison, Dean of Extended Learning, California State University (CSU), San Marcos: Offered to work with the Board to understand the competencies of these positions and recommends that the Board, with his assistance, submit a workforce development proposal to the CSU Commission on Professional and Continuing Education. Most CSU campuses offer degrees in real estate and accounting (both are pathways for appraisers or auditor-appraisers). Post-baccalaureate certificates in appraisal or second bachelor's degrees in real estate valuation (including some property tax) may be possible.
- Dr. Jim Lancaster, Vice Chancellor of the Los Angeles Community College District: Recommends programs offered as extension courses, where employers could cover the cost. An educational program can be created in partnership with employers (assessors/BOE), beginning with an *assessment of workforce demand* for the development of a curriculum. He offered to submit to the Centers of Excellence for Labor Market Research a request for a regional labor market analysis for the Los Angeles region.
- Paul Chandler, Education Chair of the Appraisal Institute: Recommends 1) a direct mailing to current private sector appraisers, who may be unemployed or underemployed, advising them of county assessors' employment opportunities and 2) working with both the Northern and Southern California chapters of the Institute to reach current and prospective appraisers statewide. He proposed designing coursework with BOE that integrates educational opportunities for both licensed and certified real estate appraisers.
- Assessors: Recommended exploring a partnership with college providers to ensure that appraisal coursework sufficiently covers property tax issues (with BOE assistance).