

Education Committee

Draft Agenda

2025 BAAA Regional Spring Conference

Wednesday, April 23, 2025, 1:30 p.m.

Napa Valley Marriott

4325 Solano Avenue, Napa, CA 94558

Join Zoom Meeting

<https://us06web.zoom.us/j/84931742686?pwd=bS28eWvaslAPtGk4SJW7Mbehqb4q9.1>

Meeting ID: 849 3174 2686

Passcode: 772901

I. Call to Order

II. Roll Call

Laura Avila	Kern County – Chair	avilal@kerncounty.com	(661)868-3311
Steven Duckels	Yuba County – CAA Vice President	sduckels@co.yuba.ca.us	(530)749-7835
Jesse Salinas	Yolo County – CAA VP Appointment	jesse.salinas@yolocounty.org	(530)666-8107
Rolf Kleinhans	Nevada County – CAA VP Appointment	r.kleinhans@nevadacountyca.gov	(530)265-1269
Sheri Thomas	Santa Cruz County – BAAA Representative	sherithomas@santacruzcounty.gov	(831)454-2465
Jon DeVille	El Dorado County – NCAA Representative	jon.deville@edcgov.us	(530)621-5718
Dave Stottlemire	Inyo County – CSCAA Representative	dstottlemire@inyocounty.us	(760)878-0296

III. Approval of Agenda

IV. Approval of Draft Minutes from January 19, 2025, Kick-Off Meeting

V. BOE Education Update/Report: Lauren Keach, Chief, County-Assessed Properties Division – see attached report

VI. Affiliate Updates

a. CAASA (Laura Avila) – see attached report

b. Real Property Chiefs (Laura Avila)

i. 2025 Spring Conference, March 6-7 in Napa

ii. 2025 Fall Conference, Merced County at El Capitan Hotel

c. Business Property Chiefs (Rich Ford)

d. CAA-IT (Steve Bestolarides)

e. CCMA (Leslie Morgan)

VII. Old Business

a. Leadership Academy (Jesse Salinas)

VIII. New Business

IX. Announcements

X. Adjourn

Education Committee

Draft Minutes

CAA Kick-Off Meeting

Wednesday, January 29, 2025, 1:30 p.m.
Sacramento County Assessor's Office
3636 American River Drive, Suite 200

Join Zoom Meeting

<https://us06web.zoom.us/j/86957706213?pwd=uoxCx65eJLabxUXDVp1GSrRIH90FyU.1>

Meeting ID: 869 5770 6213

Passcode: 022517

- I. Call to Order: Assessor Avila called to order at 1:37 p.m.
- II. Roll Call

Laura Avila	Kern County – Chair	Present
Steven Duckels	Yuba County – CAA Vice President	Present
Jesse Salinas	Yolo County – CAA VP Appointment	Present
Rolf Kleinhans	Nevada County – CAA VP Appointment	Not Present
Sheri Thomas	Santa Cruz County – BAAA Representative	Present
Jon DeVille	El Dorado County – NCAA Representative	Not Present
Dave Stottlemire	Inyo County – CSCAA Representative	Present

- III. Approval of the Agenda – **Motion:** To approve as presented. 1st – Yuba, 2nd – Santa Cruz, all ayes, motion passed.
- IV. Approval of Draft Minutes from December 18, 2024, Year-End Meeting – **Motion:** To approve as presented. 1st – Inyo, 2nd – Yuba, all ayes, motion passed.
- V. BOE Education Update/Report – Report presented by Lauren Keach, Chief of County-Assessed Property Division of the BOE. The BOE has added courses 8 & 18 for Auditors. They have had open book exams on course 5 & 56 with a 77% pass rate for course 5 and 87% for course 56. BOE is always on the lookout for new instructors from Counties and they continue to offer the online and self-paced courses to our staff as well. The full report/letter was attached to agenda.
- VI. Affiliate Updates
 - a. CAASA (Laura Avila) – CAASA is always looking for trainers and help with courses. They hope that larger counties like Los Angeles might be able to provide more support with training. CAA group asked to have Assessor Avila meet with the committee to discuss giving the training counties a break on fees since they have staff volunteering so many hours in the training process. The following courses were offered:
 - i. Exemptions: Property Exemptions & the Law – 664 attendees

- ii. Exemptions Overview – 754 attendees
 - iii. LEOP Overview – 523 attendees
 - iv. Basic Change in Ownership – 817 attendees
 - b. Real Property Chiefs (Laura Avila)
 - i. 2025 Spring Conference, March 6-7 in Napa
 - c. Business Property Chiefs (Rich Ford) – No Report
 - d. CAA-IT (Steve Bestolarides) – CAA-IT is working with John Tuteur for the Napa conference. The IT portion will be Wednesday at 1pm to Thursday at 4pm. They are also working with Yvonne Herrell at Orange County to have an IT conference at the Annual Conference this fall.
 - e. CCMA (Leslie Morgan) – No Report
- VII. Old Business
- a. Leadership Academy (Jesse Salinas) – A Keynote speaker has been secured, Carmen Chu. The planning committee is starting soon and will include past attendees of the academy. The application is expected to be open mid-April and will be due mid-May. We have received \$40,000 from the Evelyn & Walter Hass, Jr. Fund as well as \$30,000 from the Crankstart Foundation for the upcoming session. The cost per attendee will remain at \$2,500 with scholarships available.
- VIII. New Business – None to report
- IX. Announcements – None to report
- X. Adjourn: Meeting adjourned at 2:04 p.m.



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064

1-916-274-3350 • FAX 1-916-285-0134

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Executive Director

April 16, 2025

Honorable Laura Avila, Chair
California Assessors' Association Education Committee
1115 Truxtun Avenue
Bakersfield, CA 93301

Dear Ms. Avila:

The State Board of Equalization (BOE) has provided the following information regarding various educational matters and pertinent updates in preparation for the California Assessors' Association (CAA) Education Committee meeting on April 23, 2025.

The BOE's training schedule for the 2024-25 fiscal year is near completion. We scheduled 31 courses and three webinars, consisting of multiple sessions for 11 in-person and virtual classes. In addition, eight courses were planned for Orange, Sacramento, Santa Clara, and Yolo counties for their staff, utilizing county instructors.

We are in the process of setting the training schedule for the 2025-26 fiscal year. The Training Needs Survey was sent to the training coordinators on March 7th and was due on April 4th. We are reviewing the results and considering the feedback for the course offerings in the upcoming fiscal year.

Training and Certification – Appraisers

Since the last CAA Education Committee meeting in January 2025, BOE has completed the following classes:

- Course 52, *Valuation of Restricted Lands*
 - January 27-30, 2025, Microsoft Teams
- Course 120, *Investment Mathematics and Financial Calculators*
 - February 3-7, 2025, Microsoft Teams
- Course 3, *Residential Appraisal Procedures*
 - February 24-28, 2025, Microsoft Teams
- Course 18, *Auditing Procedures*
 - March 3-7, 2025, BOE's Sacramento Office
- Geothermal Webinar
 - March 12, 2025, Microsoft Teams
- Course 2B, *Replacement Cost Estimating of Commercial and Industrial Structures*
 - March 10-14, 2025, San Bernardino

- Course 9, *Appraisal of Possessory Interests*
 - March 17-21, 2025, Microsoft Teams
- Course 18, *Auditing Procedures*
 - March 24-28, 2025, Microsoft Teams
- Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*
 - March 24-28, 2025, Microsoft Teams
- Course 120, *Investment Mathematics and Financial Calculators*
 - April 7-11, 2025, Microsoft Teams
- Course 8, *Appraisal of Machinery and Equipment*
 - April 7-11, 2025, Microsoft Teams
- Course 18, *Auditing Procedures*
 - April 14-18, 2025, Microsoft Teams

In addition, during the Fiscal Year 2024-2025, the following eight courses were taught by county instructors for their staff:

- Orange County taught Course 2A, *Replacement Cost Estimating of Residential Properties*, on September 9-12, 2024.
- Yolo County taught Course 5, *Income Approach To Value*, on September 9-12, 2024.
- Santa Clara County taught Course 120, *Investment Mathematics in Property Tax Appraisal*, on September 16-20, 2024.
- Sacramento County taught Course 5, *Income Approach To Value*, on September 30-October 4, 2024.
- Orange County taught Course 3, *Residential Appraisal Procedures*, on October 21-24, 2024.
- Santa Clara County taught Course 3, *Residential Appraisal Procedures*, on October 28-November 1, 2024.
- Santa Clara County taught Course 2A, *Replacement Cost Estimating of Residential Properties*, on December 9-13, 2024.
- Orange County taught Course 56, *Advanced Sales Comparison & Income Approaches to Value*, on January 6-10, 2025.

Please note that we continually strive to update and modernize our course material. We welcome feedback and critique if specific content needs improvement or if any errors are noted in the material so we can promptly address them.

Training and Certification – Course Updates

We have offered an increase in the course capacity for numerous virtual courses this fiscal year. Based on the results, we will continue to expand the course capacity for the virtual core classes with a higher waitlist count. To maintain the increase in course capacity, we will focus on prerequisites to improve the pass rate and ensure the students are adequately prepared. Please see below for important course updates.

Additional and Increased Capacity Courses for Fiscal Year 2024-2025:

- Increased Capacity: Course 120, *Investment Mathematics and Financial Calculators*
 - February 3-7, 2025, Microsoft Teams (flipped from in-person to virtual)
- Increased Capacity: Course 3, *Residential Appraisal Procedures*
 - February 24-28, 2025, Microsoft Teams
- Increased Capacity: Course 9, *Appraisal of Possessory Interests*
 - March 17-21, 2025, Microsoft Teams
- Added and Increased Capacity: Course 2A, *Replacement Cost Estimating of Residential Structures*
 - April 28-May 2, 2025, Microsoft Teams

Newly Instructed Courses for Fiscal Year 2024-2025:

Courses 8, 18, and 9 have been updated and added to the class offerings. The dates scheduled are listed below:

- Course 8, *Appraisal of Machinery and Equipment*
 - December 16-20, 2024, Microsoft Teams
 - January 6-10, 2025, Microsoft Teams
 - April 7-11, 2025, Microsoft Teams
- Course 18, *Auditing Procedures*
 - March 3-7, 2025, BOE's Sacramento Office
 - March 24-28, 2025, Microsoft Teams
 - April 14-18, 2025, Microsoft Teams
- Course 9, *Appraisal of Possessory Interests*
 - March 17-21, 2025, Microsoft Teams

Recruitment of County Instructors:

BOE sent out a County Assessors Only Letter (2024/025) on October 8, 2024, requesting qualified county instructors willing to teach BOE courses to expand the number of course offerings. We received a response from one county with two eligible candidates; one has been certified. This is an ongoing request for counties to respond and designate qualified staff.

Open Book Exams:

In response to the committee's request, the BOE has offered open-book exams for Courses 5 and 56 as a trial program for the fiscal year. Below are the statistics for the courses that have been completed to date:

- *Course 5, Income Approach to Value*
 - TOTAL Pass Rate: 77%
(103/133 passed)
 - July 22-25, 2024, Microsoft Teams
 - Pass Rate: 77.5% (31/40 passed)
 - Sept 9-12, 2024 – Yolo County
 - Pass Rate: 66.7% (2/3 passed)
 - Sept 23-26, 2024, BOE Sacramento Office
 - Pass Rate: 83.3% (10/12 passed)
 - Sept 30-Oct 3, 2024 – Sacramento County
 - Pass Rate: 66.7% (2/3 passed)
 - December 9-12, 2024, Microsoft Teams
 - Pass Rate: 72.9% (27/37 passed)
 - January 6-9, 2025, Microsoft Teams
 - Pass Rate: 81.6% (31/38 passed)
- *Course 56, Advanced Sales & Income Approaches to Value*
 - TOTAL Pass Rate: 88%
(94/107 passed)
 - Aug 19-22, 2024, Microsoft Teams
 - Pass Rate: 85.7% (30/35 passed)
 - Nov 18-21, 2024, Microsoft Teams
 - Pass Rate: 86.1% (31/36 passed)
 - January 6-9, 2025 – Orange County
 - Pass Rate: 100% (6/6 passed)
 - March 24-28, 2025, Microsoft Teams
 - Pass Rate: 90% (27/30 passed)
- *Course 9, Appraisal of Possessory Interests*
 - March 17-21, 2024, Microsoft Teams
 - Pass Rate: 94.74% (36/38 passed)

The results have determined that the open-book exams were successful based on the data gathered for the fiscal year. We will continue to offer open-book exams for the advanced courses listed above and will begin for Course 18 in the upcoming fiscal year.

April 2025 Training Reports:

Revenue and Taxation Code section 671 requires holders of an appraiser's certificate to complete at least 24 hours of BOE conducted or approved training each year; only 12 hours are required for holders of advanced certificates. Similarly, section 674 requires holders of an assessment analyst's certificate to complete at least 24 hours of BOE-conducted or approved training each year; only 12 hours are required for holders of advanced certificates.

On April 8, 2025, training coordinators were notified via email that 2024-2025 fiscal year training reports were posted to the Assessor Portal. The information in these reports reflects all BOE-conducted training courses, workshops, and WebEx sessions completed by April 1, 2025, and all other BOE-approved training, as reported on BOE-744-A, *Request for Training Hours*, that was submitted to the BOE by April 1, 2025.

Please notify Appraiser.Training@boe.ca.gov of any discrepancies by June 27, 2025.

Conference Training Hours:

At recent conferences, there has been a discussion that participants in both virtual meetings and in-person meetings have not received credits for their hours of attendance. We recognize these hours are important for meeting the annual requirement under Revenue and Taxation Code sections 671(a) and 671(b)(3) for permanent and advanced appraiser certificates. We coordinated with the CAA management team to improve the sign-in sheets and the overall process for collecting attendance more efficiently for in-person and Zoom attendance to reflect the training hours promptly. Please note that it is important to follow the sign-in instructions for Zoom participants to ensure that the names are included in the list and that the virtual attendees receive the hours.

BOE Appraiser Training and Certification Form Updates:

As of February 13, 2025, we have updated the following BOE Appraiser Training and Certification Forms:

- BOE-740-A, *Application for Temporary Appraiser Certificate* REV 10 (10-24)
- BOE-740-B, *Application for Auditor-Appraiser Designation* REV 04 (10-24)
- BOE-743-A, *Report of Appraiser or Assessment Analyst Change in Employment Status* REV 09 (10-24)
- BOE-744-A, *Request for Training Hours* REV 14 (10-24)
- BOE-747-BC, *Application for Advanced Appraiser Certification* REV 09 (10-24)

When completing these forms, we request that the current version be submitted.

Online Training:

On the BOE website, 46 self-study courses on various topics are available for continued training. Students may complete the training at their own pace, answer the review questions, and submit the document for grading to receive a certificate and training hours. We also offer a self-paced online appraisal course. Course 5, *Income Approach to Value*, is available on our website to complete for credit at any time.

Additional training is available on BOE's website at the following links:

- Appraiser/Auditor Appraiser Training: <https://www.boe.ca.gov/proptaxes/castraining.htm>
- Assessment Analyst Training: <https://www.boe.ca.gov/proptaxes/assessmentanalyst.htm>

Course Modernization Project:

We are commencing a project to convert our BOE courses to a web-based platform utilizing Canvas Learning Management System (LMS) by Instructure to offer self-paced online training. We are in the beginning phase, but our team is working diligently to transfer the material to this modernized platform. We anticipate a two-year timeline for rolling out the courses. We will also be offering webinars and self-studies on this platform. On March 12th, 2025, we recorded the presentation of the Geothermal Webinar, and we are working with our partner agency, CDTFA's Media Services Team, to use the recording to offer repeat sessions for training hours. The BOE continues seeking current technology to provide innovative and modernized training.

For more information on continuing education opportunities provided and/or accepted by the BOE, please email the BOE's training coordinator at Appraiser.Training@boe.ca.gov or call 1-916-274-3350.

Sincerely,



Lauren Keach, Chief
County-Assessed Properties Division
Property Tax Department

cc: Honorable Jeffrey Prang, President
California Assessors' Association

Ms. Yvette M. Stowers, Executive Director
Mr. David Yeung, Deputy Director

CAASA Report for Education – Spring Conference April 2025

The CAASA Education Committee held their annual meeting via zoom on April 9, 2025. During the meeting they discussed the following:

- Cutting the annual fee for counties that train CAASA trainings. If the trainer backs out the county will be billed the annual fee.
- Partnering with the BOE on a training a class again this year.
- They are looking into using Teams possibly over Zoom to cut costs. Checking if Teams would be able to handle the sometimes 500 attendees at their trainings.
- Looking into possibly accepting credit cards for payments, but might just stick with checks to save on fees.
- The final training schedule will come out soon, but topics that were discussed were:
 - Welfare Exemption
 - Prop 19
 - Appeals
 - Disaster Relief
 - Trusts or Death & Taxes
 - Low Income Housing
 - Joint Tenancy

Real Property Chief Report for Education – Spring Conference April 2025

The Realty Chief's held their spring conference in Napa, hosted by Napa County, March 6 & 7, 2025.

Education opportunity:

Joel Vicente, Los Angeles County jvicente@assessor.lacounty.gov

- Would any counties be interested in attending an offering of IAAO Course 400 – Assessment Administration hosted by the LA County Chapter of IAAO and the LA County Assessor's Office? The course is geared towards management and supervisory personnel and focuses on the need for management, and the responsibilities placed on the assessor and all supervisory staff. The course would be onsite at the Kenneth Hahn Hall of Administration in downtown LA and would be held over a four-day period with an online exam to be taken at the individual attendee's leisure. It is the first course needed to acquire an IAAO designation of Assessment Administration Specialist. The fee for the course would be nominal and simply entail the cost for the course material, since LA County's staff will be instructing. Cost would be approx. \$400 per course plus travel for a 4-day class. There are 2-4 core classes. Some pre-requisites are online.

Next Real Property Chief's fall conference is in Merced at the El Capitan Hotel.