



Education Committee

Draft Agenda

2025 NCAA Regional Conference

Wednesday, August 6, 2025, 1:30 p.m.

Margaritaville Resort Lake Tahoe

4130 Lake Tahoe Blvd, South Lake Tahoe, CA 96150

Join Zoom Meeting

<https://us06web.zoom.us/j/89074109166?pwd=RogpP7dNnU0aVmWvgnybZXtMB8p4OU.1>

Meeting ID: 890 7410 9166

Passcode: 035247

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	sheri.thomas@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 April 23, 2025, BAAA Spring Conference

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

VI. Affiliate Updates

a. CAASA (Laura Avila)

b. Real Property Chiefs (Laura Avila)

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

- III. Approval of Agenda – Motion: to approve as presented. 1st – Nevada, 2nd – Yuba, all ayes, motion passed.
- IV. Approval of Draft Minutes from January 19, 2025, Kick-Off Meeting – Motion: to approve as presented. 1st – Yuba, 2nd – Nevada, all ayes, motion passed.
- V. BOE Education Update/Report – Report presented by Lauren Keach, Chief of County-Assessed Property Division of the BOE. The needs survey went out in March to all counties. The training reports went out this month. The BOE has also implemented a new way to track conference training hours and making sure to capture all online participants during Assessor conferences. The BOE is commencing a project to modernize courses in their online platform. The full report/letter was attached to agenda.
- VI. Affiliate Updates
 - a. CAASA (Laura Avila) – CAASA is still working on finalizing the schedule of courses they will offer in 2025-2026. They are always looking for trainers to help share the burden. They did decide to give a break and not charge fees to those counties that host or train courses in the new year. The full report was attached to the agenda.

- b. Real Property Chiefs (Laura Avila) – Real Property Chiefs are holding their annual fall conference in Merced on October 16-17, 2025. The full report was attached to the agenda.
- c. Business Property Chiefs (Rich Ford) – No report
- d. CAA-IT (Steve Bestolarides) – CAA-IT is looking for any feedback for the Spring IT conference for future conferences.
- e. CCMA (Leslie Morgan) – CCMA continues to meet monthly and is discussing AH215

VII. Old Business

- a. Leadership Academy (Jesse Salinas) – The applications for the 3rd cohort are due at the end of the month. The academy will be held the week of July 14. The committee is looking at changing the fee possibly from \$2,500 to \$2,750 per attendee, however scholarships are still available.

VIII. New Business – None to report

IX. Announcements

- a. Assessor Tuteur announced that he continues to scour the internet for free courses and submits to the BOE for training hours for all employees. He asks that the Assessor's make sure to forward the courses to staff when he sends out the information.

X. Adjourn – Meeting adjourned at 2:04 PM



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064

1-916-274-3350 • FAX 1-916-285-0134

www.boe.ca.gov

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Third District, Santa Monica

MIKE SCHAEFER
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MALIA M. COHEN
State Controller

July 28, 2025

YVETTE M. STOWERS
Executive Director

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 August 6, 2025.

The BOE's 2024-25 Fiscal Year (FY) training schedule has been completed. We scheduled 32 courses and three webinars, consisting of multiple sessions for 11 in-person and virtual classes. In addition, eight courses were instructed for Orange, Sacramento, Santa Clara, and Yolo counties for their staff, utilizing county instructors.

The BOE's 2025-26 FY schedule has been set considering the Training Needs Survey. We have scheduled 40 classes and two webinars, consisting of 12 courses offered in-person and virtually. Registration is open for the full year of courses. *See the attachment following the report for the 2025-26 FY schedule list by course type.*

Seven county-instructed courses are currently scheduled for the 2025-26 FY, four in Orange County and three in Santa Clara County. New instructors in San Diego County, Yolo County, and Los Angeles County have been certified to teach BOE courses in their counties, and we anticipate courses will be scheduled soon.

Training and Certification – Appraisers

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

- Course 2A, *Replacement Cost Estimating of Residential Properties*
 - April 28-May 1, 2025, Microsoft Teams
- Possessory Interest Webinar
 - May 1, 2025, Microsoft Teams
- Course 5, *Income Approach to Value*
 - July 7-10, 2025, Microsoft Teams
- Course 8, *Appraisal of Machinery and Equipment*
 - July 14-17, 2025, Microsoft Teams
- Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*
 - July 21-24, 2025, Microsoft Teams

Training and Certification – Course Updates**Prerequisites:**

During FY 2025-26, 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. The prerequisites for each course are listed in the [Guidelines for Appraiser and Assessment Analyst Certification and Training](#) on the BOE's website. The information is also provided to the Training Coordinators in the course particulars email, which is distributed a month before the course. The BOE will enforce the prerequisites so that the instructors and staff can adequately prepare for the class. Students who have not completed and passed them will be removed from the class, but can participate in a future offering upon completing the required courses.

Newly Instructed Courses:

Courses 8, 18, and 9 were updated and added to the class offerings starting in FY 2024-25. For FY 2025-26, Course 28 has been updated and added to the schedule. The scheduled dates for the current FY are listed below:

- Course 8, *Appraisal of Machinery and Equipment*
 - July 14-18, 2025, Microsoft Teams
 - August 11-15, 2025, Microsoft Teams
 - October 20-24, 2025, Microsoft Teams
 - February 2-6, 2026, Microsoft Teams
- Course 18, *Auditing Procedures*
 - September 15-19, 2025, BOE's Sacramento Office
 - December 1-5, 2025, Microsoft Teams
 - January 5-9, 2026, Microsoft Teams
 - April 13-17, 2026, Microsoft Teams
- Course 9, *Taxable Possessory Interest*
 - September 29-October 3, 2025, Microsoft Teams
 - December 8-12, 2025, Microsoft Teams
 - February 23-27, 2026, Microsoft Teams
 - April 20-24, 2026, Microsoft Teams
- Course 28, *Advanced Audits*
 - May 4-8, 2026, Microsoft Teams

Open-Book Exams:

In response to the committee's request, the BOE offered open-book exams for Courses 5 and 56 as a trial program for the 2024-25 FY. The results have determined that the open-book exams were successful based on the data gathered during the year. All advanced courses will have open-book exams for the current FY 2025-26 and ongoing. The eight advanced courses with open-book exams are listed below:

- Course 5, *Income Approach to Value*
- Course 7, *Appraisal of Agricultural Property*
- Course 9, *Taxable Possessory Interest*
- Course 18, *Auditing Procedures*
- Course 28, *Advanced Audits*
- Course 52, *Valuation of Restricted (Open-Space) Lands*
- Course 56, *Advanced Sales Comparison & Income Approaches to Value*
- Course 120, *Investment Mathematics in Property Tax Appraisal*

August 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.

In August, training coordinators will be notified via email that the 2024-25 Fiscal Year Training Reports are posted to the Assessor Portal. The information in these reports will reflect all BOE and county-conducted training courses, workshops, webinars, and WebEx sessions completed by June 30, 2025, and all other BOE-approved training, as reported on BOE-744-A, *Request for Training Hours*, that was submitted to the BOE by June 30, 2025. Please note that the letter has been revised to notify that the hours included are only for training completed up until June 30, 2025, covering the FY 2024-25. All training completed subsequently in the 2025-26 FY will be included in the April report.

Deficiencies:

Appraiser Training Deficiency letters will be emailed in October to counties with appraisers who have not met their required training hours for the 2024-2025 FY. An appraiser(s) will have 30 calendar days from the date the BOE sent the email to submit any corrections to their training report. If no corrections are submitted or if they will not cover their deficiency for the 2024-25 FY, the appraiser must submit a written plan to resolve the deficiency and indicate how they will meet the training requirements for the current fiscal year.

If the appraiser is in deficit hours and does not submit a written plan within 30 calendar days, the BOE will contact the appraiser for a status. The appraiser will be given 10 calendar days from that contact date to submit any corrections or a written plan. If the BOE has not received a response within the 10 calendar days, the BOE will start the revocation process by scheduling a meeting between the BOE Division Chief and the Assessor.

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.

Upcoming Self-Study Releases:

- Publication 29 (March 2025 version)
- 2024 Property Tax Legislation

Additional training is available on the 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 have commenced 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 in FY 2027-28.

We will also be offering webinars and self-studies on this platform. On March 12, 2025, we recorded the presentation of the Geothermal Webinar. We are working with CDTFA's Media Services Team to use the recording to offer sessions for future training hours. On November 12, 2025, we will also record the Appraisal of Mineral Properties Webinar to offer this recording for future 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

SCHEDULE OF BOARD OF EQUALIZATION APPRAISER TRAINING AND CERTIFICATION EXAMINATIONS

A description of classes, workshops, and online courses provided for the appraisal staff of County Assessors' offices and the Board of Equalization (BOE) can be found in the listing of Courses and Workshops for Property Tax Appraisers, which is available on the BOE's website at <https://www.boe.ca.gov/proptaxes/pdf/lta24019.pdf>

Registration will open for all BOE courses at 10:00 AM, Tuesday, May 27, 2025.

Please visit <https://boe.ca.gov/classes/> to register for BOE courses. There are 40 spots available for virtual courses and 35 spots available for in-person courses.

CLASSROOM-BASED TRAINING

Course 2A, Replacement Cost Estimating of Residential Structures

September 8 - 12, 2025	Virtual - Microsoft Teams
December 1 - 5, 2025	Virtual - Microsoft Teams
April 6 - 10, 2026	Virtual - Microsoft Teams

Course 2B, Replacement Cost Estimating of Commercial and Industrial Structures

August 4 - 8, 2025	BOE Office*
January 5 - 9, 2026	Virtual - Microsoft Teams
May 4 - 8, 2026	Virtual - Microsoft Teams

Course 3, Residential Appraisal Procedures

August 25 - 29, 2025	Virtual - Microsoft Teams
January 12 - 16, 2026	Virtual - Microsoft Teams
March 16 - 20, 2026	Virtual - Microsoft Teams
May 11 - 15, 2026	Virtual - Microsoft Teams

Course 5, Income Approach to Value

July 7 - 11, 2025	Virtual - Microsoft Teams
August 25 - 29, 2025	Virtual - Microsoft Teams
October 27 - 31, 2025	Virtual - Microsoft Teams
November 17 - 21, 2025	Virtual - Microsoft Teams
December 15 - 19, 2025	Virtual - Microsoft Teams
March 2 - 6, 2026	Virtual - Microsoft Teams

Course 7, Appraisal of Agricultural Property

October 20 - 24, 2025	Virtual - Microsoft Teams
January 26 - 30, 2026	Virtual - Microsoft Teams

Course 8, Appraisal of Machinery and Equipment

July 14 - 18, 2025	Virtual - Microsoft Teams
August 11 - 15, 2025	Virtual - Microsoft Teams
October 20 - 24, 2025	Virtual - Microsoft Teams
February 2 - 6, 2026	Virtual - Microsoft Teams

Course 9, Taxable Possessory Interest

September 29 - October 3, 2025	Virtual - Microsoft Teams
December 8 - 12, 2025	Virtual - Microsoft Teams
February 23 - 27, 2026	Virtual - Microsoft Teams
April 20 - 24, 2026	Virtual - Microsoft Teams

Course 18, Auditing Procedures

September 15 - 19, 2025	Virtual - Microsoft Teams
December 1 - 5, 2025	Virtual - Microsoft Teams
January 5 - 9, 2026	Virtual - Microsoft Teams
April 13 - 17, 2026	Virtual - Microsoft Teams

Course 28, Advanced Audits

May 4 - 8, 2026	Virtual - Microsoft Teams
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Course 52, Valuation of Restricted Lands

February 23 - 26, 2026	Virtual - Microsoft Teams
March 23 - 26, 2026	Virtual - Microsoft Teams

Course 56, Advanced Sales Comparison and Income Capitalization Approaches

July 21 - 25, 2025	Virtual - Microsoft Teams
September 22 - 26, 2025	Virtual - Microsoft Teams
November 17 - 21, 2025	Virtual - Microsoft Teams
March 9 - 13, 2026	Virtual - Microsoft Teams

Course 120, Investment Mathematics in Property Tax Appraisal

October 6 - 10, 2025	Virtual - Microsoft Teams
February 2 - 6, 2026	Virtual - Microsoft Teams

WEBINARS

November 12, 2025 - Appraisal of Minerals Properties - MS Teams

January 22, 2026 - Introduction to Taxable Possessory Interest - MS Teams

*All in-person classes are subject to change to a virtual format should the health and safety protocols in either the County where the class is scheduled to be held and/or the State warrant such change. Students will be notified as timely as possible should such change occur.

CERTIFICATION EXAMINATIONS

SCHEDULED AS NEEDED

Note: Temporarily certified appraisers need to take the proctored certification examination in-order to attain permanent appraiser certification. Appraisers may elect to take the certification examination without taking the online course, subject to the approval of the Assessor. County Training Coordinators should contact appraiser.training@boe.ca.gov to schedule temporarily certified appraisers for the certification examination.