



CALIFORNIA ASSESSORS' ASSOCIATION

Education Committee

COMMITTEE MEMBERS

VINCENT P. KEHOE

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CAA PRESIDENT

Christina Wynn
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(916) 759-0965

AGENDA

Wednesday & Thursday April 24 & 25, 2024, Monterey, CA

Topic: CAA Education, Standards & Legislative Committee Meetings
Time: Apr 24, 2024 01:30 PM – 4:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://calassessor-org.zoom.us/j/87936307324?pwd=TXZM9Kjux1SCbh1rM3u7bQyEuaYfYG.1>

Meeting ID: 879 3630 7324 Passcode: 270814

One tap mobile +16694449171,,87936307324#,,,,*270814# US

+16699006833,,87936307324#,,,,*270814# US (San Jose)

Dial by your location • +1 669 444 9171 US

Call to Order

- 1) **Roll Call of Committee Members**
- 2) **Approval of Agenda**
- 3) **Approval of minutes from 1/18-19/2023 meeting**
- 4) **BOE Update/Report:** Report Glenna Schultz regarding BOE related education matters. Report attached.
- 5) **Old Business**
 - 2024 Leadership Academy update from Jese Salinas
 - Review Proposed BOE staff training from the BOE Ad Hoc Survey Committee. Request received 1/18/2024 is attached.
- 6) **New Business - Updates by CAA Affiliate Liaisons**
 - CAASA Liaison: Vince Kehoe
Needs subject matter experts for the following classes:
 - Trusts
 - Joint Tenancy
 - LEOPs
 - Legal Entity Transfers
 - Homeowners Exemptions in conjunction with Prop 19 requirements (only).
 - Real Property Chiefs Liaison: Laura Avila
 - Business Chief's Liaison: Richard Ford
 - CAA-IT Liaison: Peter Aldana
 - CCMA Liaison: Leslie Morgan
 - Receive a presentation from Angela Jemmott, Chief, Bureau of Real Estate Appraisers
 - Discussion of Open Book Exams. Report attached.
 - Discuss addition of Leadership Academy Committee
 - Assessment Appeals Board Training update
- 7) **Additional Information - Non agenda items**
- 8) **Adjourn Meeting**



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AGENDA

CAA KICK-OFF MEETING - *Minutes to be Approved*

Thursday January 18, 2024, Sacramento, CA

Call to Order: 1:38 pm

1. **Roll Call of Committee Members:** *All present*
2. **Approval of Agenda:** *Moved by Salinas, second by DePaul*
3. **Approval of minutes from 12/13/2023 meeting:** *Moved by DePaul, second by Salinas. Thank you to former committee member Jeff Prang and welcome new member Kristen DePaul.*
4. **BOE Update/Report:** *Received Report from Glenna Schultz regarding BOE educational matters. This report had been emailed to CAA membership in advance. Review of 2023-2024 class schedule.*
 - a. *Final discussion regarding proposed guidelines for Appraiser Certification and Training. Comment period extended to this meeting. Draft document was emailed to CAA membership prior to our December meeting and again on 1/10/2024.*
5. **Old Business**
 - a. *2024 Leadership Academy update: Jesse Salinas provided report.*
6. **New Business - Updates by CAA Affiliate Liaisons**
 - *CAASA Liaison: Vince Kehoe
CAASA Roundtable, 9/26-27/2024, Sonoma*
 - *Real Property Chiefs Liaison: Laura Avila
Meeting 3/7-8/2024 in Ventura County*
 - *Business Chief's Liaison: Richard Ford*
 - *CAA-IT Liaison: Peter Aldana*
 - *CCMA Liaison: Leslie Morgan*
 - *Discussion regarding joint meeting of CAA-IT and CCMA coinciding with CAA meeting in April, 2024.*
7. **Additional Information - Non agenda items:** *None*
8. **Adjourn Meeting:** *1:49 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.govTED GAINES
First District, SacramentoSALLY J. LIEBER
Second District, San FranciscoANTONIO VAZQUEZ
Third District, Santa MonicaMIKE SCHAEFER
Fourth District, San DiegoMALIA M. COHEN
State ControllerYVETTE M. STOWERS
Executive Director

April 15, 2024

Honorable Vincent P. Kehoe, Chair
California Assessors' Association Education Committee
P O Box 35
Mariposa, CA 95338

Dear Mr. Kehoe:

In preparation for the California Assessors' Association (CAA) Education Committee meeting to be held on April 24, 2024, the following information is provided regarding various educational matters where the State Board of Equalization (BOE) staff have been involved.

BOE staff set the training schedule for the 2023-24 fiscal year, providing both in-person and virtual learning classes. We scheduled 3 workshops and 26 courses, consisting of multiple sessions for 7 different classes. In addition, 7 courses were taught by Los Angeles, Orange, and Sacramento Counties for their own staff.

Training and Certification – Appraisers

Since the last CAA Education Committee meeting in January 2024, we have completed the following classes:

- Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*
 - January 22-26, 2024, Microsoft Office Teams, by BOE staff
- Course 7, *Appraisal of Agricultural Property*
 - February 5-9, 2024, in Sacramento, by BOE staff
- Course 3, *Residential Appraisal Procedures*
 - February 20-23, 2024, Microsoft Office Teams, by BOE staff
- Course 5, *Income Approach to Value*
 - February 26-March 1, 2024, Microsoft Office Teams, by BOE staff
 - March 18-22, 2024, Microsoft Office Teams, by BOE staff
- Course 2B, *Replacement Cost Estimating of Commercial Structures*
 - March 25-29, 2024, in Sacramento, by BOE staff
- Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*
 - April 15-19, 2024, Microsoft Office Teams, by BOE staff

The BOE also held the following workshops:

- Mineral Properties, January 31, 2024
- Geothermal Property, March 6, 2024

In addition, the following course was taught by county staff for their own staff:

- Orange County staff taught Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*, on January 22-26, 2024.

The needs survey went out in March requesting training needs for the upcoming fiscal year. BOE staff has drafted a tentative schedule of classes for 2024-25 that will be finalized by the end of the month.

Training and Certification – Assessment Analysts

For the 2023-24 fiscal year, the CAASA Education Committee offered 6 webinars, 4 of which were considered advanced for the purposes of advanced certification. BOE staff prepared exams for the advanced webinars for assessment analyst certification purposes.

Since the last CAA Education Committee meeting in January 2024, CAASA held the advanced Cemetery Exemptions webinar on February 1, 2024. The exam was prepared and distributed to the eight counties¹ that have assessment analysts.

Training and Certification Guidelines

The updated *Guidelines for Appraiser and Assessment Analyst Certification and Training* is under final review. We anticipate having the updated Guidelines approved for the 2024-25 fiscal year.

Training Opportunities in Progress:

BOE staff continues to work on completing and approving the following online courses and self-study sessions:

- Online Course 3, *Residential Appraisal Procedures* (under review)
- Online Course 52, *Valuation of Restricted (Open-Space) Lands* (under review)
- Unitary Valuation Methods Self-Study Session (under review)

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>

¹ Calaveras, Inyo, Kings, Madera, San Luis Obispo, Santa Clara, Sonoma, and Tehama Counties.

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

Sincerely,



Glenna R. Schultz, Principal Property Appraiser
County-Assessed Properties Division
Property Tax Department

/grs
Attachment

cc: Honorable Christina Wynn, President
California Assessors' Association

Ms. Yvette M. Stowers, Executive Director

Mr. David Yeung, Deputy Director

Ms. Lauren Keach, Chief, County-Assessed Properties Division



THE LEADERSHIP ACADEMY

The Leadership Academy will enhance the competence of those aspiring to positions of influence and provide continuing professional growth for existing leaders. Participants will hear from experts in the field and collaborate with their peers in team-building exercises.

The goals for The Leadership Academy are to:

- Equip local agency executives with leadership skills
- Build a cohort of peers with shared experiences
- Create an Alumni group to encourage continuing interaction
- Award UC Davis Leadership Certification upon completion
- Support lifelong learning opportunities
- Provide for ongoing education



Academy Dates:
July 22, 2024 - July 25, 2024

Location:
UC Davis Gallagher Hall
540 Alumni Lane
Davis, CA 95616

Deadline To Apply:
May 17, 2024



Application:
<https://forms.gle/LAGZWjvMtHTqaX7N9/>

Request to Review Proposed BOE staff training from the BOE Ad Hoc Survey Committee. The Education Committee will review and provide feedback to Steve Duckels, Chair of the BOE Survey Ad Hoc Committee.

BOE TRAINING NEEDS

1. GENERAL COUNTY NEW EMPLOYEE TRAINING – LEARN THE FLOW OF THE ASSESSOR’S OFFICE

- BOE STAFF WITH NO COUNTY EXPERIENCE

TYPES OF TRAINING:

- ASSESSMENT APPEALS
 - PROCESSING CLAIMS
 - COLLABORATION WITH CLERK OF BOARD
- WELFARE EXEMPTION
 - PROCESS NEW OR ANNUAL FILINGS
 - FIELD INSPECTIONS
 - APPLY PROVISION TO ASSESSMENT
 - LATE FILINGS
- REAPPRAISABLE CHANGE IN OWNERSHIP
 - PROCESSING
 - APPRAISAL
 - ALLOCATION
 - SUPPLEMENTAL
 - ENROLLMENT
- REAPPRAISABLE NEW CONSTRUCTION
 - PROCESSING
 - APPRAISAL
 - SUPPLEMENTAL
 - ENROLLMENT
- DECLINE IN VALUE
 - LIEN DATE VALUATIONS
- BUSINESS PROPERTY STATEMENT
 - PROCESSING STATEMENTS
- BUSINESS EQUIPMENT VALUATION
 - APPRAISAL

2. SUBJECT MATTER EXPERT

- BOE ASSOCIATE OR SENIOR LEVEL STAFF

PROGRAMS:

- DISASTER RELIEF / CALAMITY
- TAXABLE POSSESSORY INTERESTS
- CALIFORNIA LAND CONSERVATION ACT (CLCA) PROPERTY
- MANUFACTURED HOMES
- AUDIT
- AIRCRAFT

ORDER OF PRIORITY / TIMEFRAME

1. BOE JUNIOR OR ASSISTANT PROPERTY APPRAISER(S) TO RECEIVE GENERAL TRAINING AT THE COUNTY UPON HIRE OR PROMOTION.
 - TRAINING COULD SPAN FROM SEVERAL DAYS TO A FEW WEEKS.
2. BOE ASSOCIATE OR SENIOR PROPERTY APPRAISER(S) TO SHADOW COUNTY SUBJECT MATTER EXPERT IN THEIR DAILY WORK.
 - TRAINING COULD SPAN FROM A SINGLE DAY TO SEVERAL DAY SESSIONS.

IMPLEMENTATION

1. SURVEY WHICH COUNTIES ARE INTERESTED IN PARTICIPATING IN TRAINING.
 - REACH OUT TO PARTICIPATING COUNTIES WHEN TRAINING IS NEEDED.
2. CAA EDUCATION COMMITTEE ADVERTISE TRAINING NEEDS ON BEHALF OF BOE AS THEY ARISE.
 - REQUEST COUNTIES REACH OUT TO BOE IF ABLE TO PROVIDE TRAINING.

TRAINING PLAN

1. FORMAL CLASSES
 - TRAIN SEVERAL BOE STAFF IN COUNTY GROUP SETTING.
 - COORDINATE BOE TRAINING WITH NEWLY HIRED COUNTY STAFF.
2. MENTORSHIP
 - AS NEW BOE STAFF ARE HIRED OR PROMOTED.
 - INCLUDE BOE STAFF TO MENTOR SIMULTANEOUSLY WITH NEWLY HIRED COUNTY STAFF.
 - ONE-ON-ONE TRAINING WITH A SUBJECT MATTER EXPERT.

11/15/2023

To: CAA Education Committee
From: Dave Stottlemire, Inyo County Assessor
Re: Discussion on Open Book Exams
Date: April 24-25, 2024

Open book exams have several advantages compared to traditional closed book exams. Here are some of the key advantages:

1. **Emphasis on Understanding and Application:** Open book exams encourage students to focus on understanding the material rather than memorization. Since they have access to their study materials, students are motivated to delve deeper into the concepts and learn how to apply them effectively.
2. **Reduced Stress:** Closed book exams can induce a high level of stress/test anxiety due to the pressure of memorizing large amounts of information. Open book exams, on the other hand, can alleviate some of this stress as students know they can refer to their notes and textbooks during the exam.
3. **Real-World Simulation:** In many real-world situations, individuals have access to resources and references when solving problems. Open book exams better simulate these real-world scenarios, where the ability to find and apply relevant information is crucial.
4. **Higher Order Thinking:** Open book exams often require students to engage in higher-order thinking skills such as analysis, synthesis, and evaluation. They need to not only recall information but also understand its context and apply it to complex problems.
5. **Critical Thinking and Problem Solving:** With access to resources, students are prompted to think critically about the material, assess different sources, and synthesize information to answer questions effectively.
6. **Time Management:** Open book exams require students to manage their time efficiently. Since they have resources available, they need to allocate time wisely to find relevant information and use it to answer questions within the given time frame.
7. **Encourages Self-Learning:** Open book exams promote self-directed learning. Students are more likely to review and organize their notes and resources before the exam, which enhances their overall understanding of the subject matter.
8. **Authentic Assessment:** Open book exams can be a more authentic way to assess a student's mastery of a subject. Instead of memorizing facts, students are evaluated on their ability to locate, interpret, and apply information in context.
9. **Flexibility:** Open book exams can be particularly useful for assessing complex, interdisciplinary, or practical subjects where the emphasis is on applying knowledge rather than rote memorization.

10. **Reduced Cheating:** While open book exams don't eliminate the possibility of cheating entirely, they can discourage blatant cheating and encourage students to rely on their own understanding and interpretation of the material.

11. **Accommodations:** Open book exams can be more accommodating for students with learning disabilities, as they allow these students to access their study materials and resources that aid their comprehension.

12. **Feedback Opportunity:** Since students are permitted to use their resources, open book exams can include more in-depth and challenging questions. This provides instructors with an opportunity to give feedback on a student's ability to analyze and apply concepts.

13. **Save on the cost of proctoring an exam, travel to Sacramento to the BOE to sit for the exam, etc.**

However, it's important to note that open book exams also have potential drawbacks, such as the need for well-designed questions that assess higher-order thinking skills and the possibility of students relying too heavily on their resources without truly engaging with the material. Balancing the benefits and challenges of open book exams is important when deciding on the most appropriate assessment method for a given course or subject.

Issues for the CAA Education Committee to Consider

1. Update the Certified Property Tax Appraiser Exam to match what is being taught in the Sac State Basic Appraisal class. Currently, it seems that the exam does not represent what is being taught in the class.
2. Allow the examinees to use their course materials when taking a test. Not computers, just the materials used during the course instruction such as AH, notes, etc.
3. No partial credit should be given on exams. This is because the test takers are allowed to use their course materials. Also, the exam questions should be designed to eliminate the need for partial credit.
4. No TRICK questions. These types of questions are not helpful to anyone. Exam questions should be designed to enhance the examinees' experience.
5. The idea is to remove the focus from memorization and to place it on "can you find the answers" in your course material. That is, can you find the answer using the resources you have? This method matches the real-world way of doing things.

Would Supervising Assessors BREA seeking to create language in our regs for mass appraisal/assessor work Discussion:

- a. be comfortable signing an affidavit that says something like “this assessor’s work is equivalent to Uniform Standards of Professional Appraisal Practice, (USPAP) Standards 5 and 6?”
- b. If we get the ASC approval, what are your thoughts about having Assessors submit:
 - i. one sample report that can meet USPAP standards 1 and 2? and/ or
 - ii. demo/nonbusiness purpose appraisal work, to demonstrate USPAP compliance?
- c. How long would it take for a staff assessor to qualify as having 1,000 hours of USPAP compliant work? 1,500 hours? (Ex: one year as a full-time assessor level I?)

BREA seeking assessor to update their regs for fee appraisal experience:

Edits:

Rule 283. Permanent Certification.

Authority: Section 15606, Government Code. Reference: Sections 670 and 673, Revenue and Taxation Code; and Section 24002.5, Government Code. (a) The Board shall issue a permanent certificate to any person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission who, within one year of employment, attains a passing grade on a certification examination prepared or approved by the Board and who meets the following minimum qualifications: (1) The person is currently employed by, or has a bona fide employment offer from, the Board, a county assessor, a city and county assessor, or an appraisal commission, and (2) Either the person is a graduate of an accredited four-year institution of higher education, or (3) The person has graduated from high school (or has the equivalent of a high school education as determined by the taking of a general educational development test approved by the California Department of Education) and has four years of relevant experience. “Relevant experience” means employment experience within the last ten years in any of the following occupations: (A) an accountant, auditor, real property appraiser, building cost estimator, engineer, real estate loan agent, real estate loan underwriter, right-of-way agent, licensed building contractor, or

(B) a real estate licensee, licensed by the California Department of Real Estate, engaged in buying, selling, leasing, or managing real estate, or an appraisal licensee, licensed by the California Bureau of Real Estate Appraisers

(C) an appraiser aide or appraiser trainee in an assessor's office or in the Board's Property Tax Department, or

(D) an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of the Board's Property Tax Department, except that such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement. The remaining 1/3 of time shall be accumulated by other relevant experience as described in subparagraphs (A), (B), and (C) above or by education in an accredited institution of higher education. Four years of relevant experience or any combination of relevant experience and of education in an accredited institution of higher education totaling four years can be substituted for the educational requirement in subsection (a)(2). When fewer than four years of education in an accredited institution of higher education are used to meet the minimal qualifications, the number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received. One year of education requirement shall consist of either 30 semester units or 45 quarter units. The qualifications of the person seeking permanent certification in this manner shall be submitted on a form supplied by the Board when the person files the application. (b) When a person has been temporarily certified under subsection (b) of Rule 282 by reason of equivalent qualifications or under subsection (c) of Rule 282 by reason of election or appointment as assessor, the person shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the examination, the person shall be issued a permanent certificate by the Board. (c) A permanent certificate is suspended when the person to whom it was issued terminates employment with the Board, a county assessor, a city and county assessor, or an appraisal commission, but it is automatically reinstated when the person is again employed to perform the duties of an appraiser for property tax purposes in the service of any of these offices.