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AB-1203 Property taxation: assessment appeals board: qualifications: County of Los Angeles. (2021-2022)

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Assembly Bill No. 1203

CHAPTER 418

An act to amend Sections 1624.05 and 1624.1 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 30, 2021. Filed with Secretary of State September 30, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1203, Burke. Property taxation: assessment appeals board: qualifications: County of Los Angeles.

Existing property tax law authorizes a county board of supervisors to create, by ordinance, assessment appeals boards for the county to equalize the valuation of taxable property within the county for the purpose of taxation. Existing property tax law disqualifies, in counties with a population of 200,000 or more, a person for nomination for membership on an assessment appeals board unless they have a minimum of 5 years' professional experience in the state in one of various specified professions, including, but not limited to, as an attorney or certified public accountant.

This bill would expand the type of professional experience a person may have to be eligible for nomination for membership on an assessment appeals board in the County of Los Angeles to include professional experience in a real estate field, including, but not limited to, business accounting and taxation, land use and urban planning, real estate development or investment analysis, and real estate banking or financing.

Existing property tax law disqualifies a person from appointment to an assessment appeals board if the person has, within the 3 years immediately preceding their appointment to the board, been an employee of an assessor's office.

This bill, until January 1, 2028, would authorize the board of supervisors for the County of Los Angeles to reduce the above described restriction to no less than one year.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Los Angeles.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 1624.05 of the Revenue and Taxation Code is amended to read:

1624.05. (a) A person shall not be eligible for nomination for membership on an assessment appeals board unless they have a minimum of five years' professional experience in this state as one of the following: certified public accountant or public accountant, licensed real estate broker, attorney, property appraiser accredited by a nationally recognized professional organization, property appraiser certified by the Bureau of Real Estate Appraisers, or property appraiser certified by the State Board of Equalization.

(b) Notwithstanding subdivision (a), a person shall be eligible for nomination for membership on an assessment appeals board if, at the time of the nomination, they are a current member of an assessment appeals board.

(c) Notwithstanding subdivision (a), a person shall also be eligible for nomination for membership on an assessment appeals board for the County of Los Angeles if the person has a minimum of five years' professional experience in this state in a real estate field, including, but not limited to, business accounting and taxation, land use and urban planning, real estate development or investment analysis, and real estate banking or financing.

(d) Documentation of qualifying experience of appeals board members shall be filed with the clerk of the board.

(e) This section shall apply only to an assessment appeals board in a county with a population of 200,000 or more.

(f) County population estimates conducted by the Department of Finance pursuant to Section 13073.5 of the Government Code shall be used in determining the population of a county for purposes of this section.

SEC. 2. Section 1624.1 of the Revenue and Taxation Code is amended to read:

1624.1. (a) A person shall not be qualified to be a member of an assessment appeals board if the person has, within the three years immediately preceding their appointment to that board, been an employee of an assessor's office.

(b) (1) Notwithstanding subdivision (a), the board of supervisors for the County of Los Angeles may reduce, by resolution, the restriction described in subdivision (a) to no less than one year.

(2) This subdivision shall remain operative only until January 1, 2028, and is inoperative as of that date.

SEC. 3. The Legislature finds and declares that a special statute is necessary and that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique circumstances relating to property tax assessment in the County of Los Angeles.