

MEMORANDUM
OFFICE OF THE
BOARD OF SUPERVISORS
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Michael J. Boyle, Assistant County Executive 

DATE: September 23, 2008

SUBJECT: Consider Appointment to Fill the Vacancy for the Unexpired Term of the Office of Placer County Assessor

Requested Action

Provide direction regarding the appointment to the Office of Placer County Assessor. That office will become vacant on October 17, 2008, as a result of the resignation of Bruce Dear, the Assessor for the past 18 years. The Assessor's current term of office expires after the general election in 2010. The Board is authorized to fill the vacancy for the unexpired term under Section 404 of the Placer County Charter, and the appointee would hold office until January 5, 2011, once a successor is elected and qualified.

Today, your Board is being asked to:

- At this meeting, appoint a person of your choosing to fill the unexpired term of the Assessor; or,
- Direct that an application process be initiated to fill the position, possibly making an appointment at your October 7, 2008, meeting, or at a later meeting; or,
- Provide other direction your Board deems appropriate to fill this position.

Background

As your Board is aware, Placer County Assessor Bruce Dear has submitted his letter of resignation from office effective October 17, 2008. The Assessor was elected to serve his current term of office in 2006, and Mr. Dear's term of office has two years remaining. Both state law and the Placer County Charter provide that the appointee shall hold office until the next general election at which the Assessor would be elected. The Placer County Charter provides that:

Sec. 404 Elected Officers, Vacancies.

“ Whenever a vacancy occurs in any elective office, other than a member of the Board of Supervisors, the Board shall fill such vacancy and the appointee shall hold officer until the next general election and until his successor is elected and qualified.”

Neither the Charter nor the general law require a process for making such an appointment or set any timeline for the appointment. Therefore, your Board has the discretion to make the appointment or to define a process for the selection of a qualified individual to fill the remaining term and serve as the Placer County Assessor. Any appointee would hold office only until January 5, 2011, when a successor is elected and qualified.

Role of the County Assessor

The County Assessor provides a variety of services including completing all statutorily mandated property tax assessments as a means to fund government services and completing annual and supplemental assessment rolls for all property within the county subject to local assessment. The Assessor's office also performs business property audits to ensure compliance and equalization of business property assessments and provides information for local government, property owners and the business community. The 2008-2009 Placer County Property Assessment Roll consists of 174,881 assessments with a value of \$ 58 billion dollars.

Filling the current Vacancy

This is an appointment within the sole discretion of your Board. However, unlike other appointments of a department head, any discussion, direction to staff or decision by your Board in filling the unexpired term of an elected office is one that must be conducted in public session, not closed session. While your Board has the authority to make an appointment, there are statutory requirements to hold the office of County Assessor.

State Requirements for Holding Office as County Assessor

State Revenue and Taxation Code Section 670 requires that a County Assessor hold a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization (BOE). Section 673 of the Revenue and Taxation Code authorizes the State BOE to issue a temporary certificate for a period not to exceed one year for an individual elected or appointed to the office of assessor. Therefore, any appointee selected by your Board must either have such valid BOE certification, or in the case of an appointee without such certification, upon appointment the BOE will issue a temporary certification for a period up to one year, to allow that individual to apply for and pass the appropriate examination.

State regulations, in the form of Property Tax Rules, describe the requirements for these two types of appraiser certifications, temporary and permanent. The requirements for both types are summarized, in part, below.

Temporary Certificate (Rule 282):

- Valid for a one year training period only
- Currently employed by the BOE, county assessor or an appraisal commission
- Be either a graduate of an accredited four-year institution, or be a high school graduate and have four years of "relevant experience", or have a combination of education and experience totaling four years

Permanent Certificate (Rule 283):

- Currently employed by the BOE, county assessor or an appraisal commission, and;
- Either a graduate of an accredited four-year institution of higher education, or
- High school and four years of relevant experience. Relevant experience means employment within the last ten years in any of the following occupations:
 - o 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,
 - o A real estate licensee, licensed by the California Department of Real Estate, engage in buying, selling, leasing, or managing real estate, or
 - o An appraiser aide or appraiser trainee in an assessor's office or in the property taxes department of the Board (BOE), or,
 - o An employee or other appraiser, appraiser aide, or appraiser trainee of an assessor's office or of the property taxes department of the Board, except that such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement.

Accordingly, your Board should also consider the qualifications of any potential appointee. It should be noted that if your Board appoints a person without the permanent certificate or advanced certificate, that individual will be required to apply to the State BOE for a temporary certificate and subsequently acquire the permanent certificate within one year. Further, Section 673 of the Revenue and Taxation Code states, "A temporary certificate shall not be renewed."

Timing of this Appointment

Lastly, and with regard to timing, there is no requirement that your Board make the appointment today, although the Board has that authority. It should be noted that Mr. Dear has announced that his last day in office will be October 17. Should your Board so direct, it is possible to again consider this issue and make the appointment at your next regular meeting on October 7, 2008, prior to Mr. Dear's retirement, or October 21, 2008, the first meeting after the office of the County Assessor becomes vacant.

