



## **CEU Packet**

### **1046 - Possessory Interest - Yes, There is a Tax on That**

04 APPRAISING PROPERTY

**Description:**

The lease of government owned property is assessable in California. Come learn about the laws and valuation methodologies utilized in Los Angeles County.

**Start Date:** 8/31/2021 11:00:00 AM

**End Date:** 8/31/2021 12:00:00 PM

**Learning Outcomes:**

The 3 takeaways from this session will be:

- An understanding of Possessory Interest
- A basic understanding of how to value Possessory Interest parcels
- Understand the legal framework in place to allow for the assessment of Possessory Interest

**Presenters:**

Allen Jolley MPA - Los Angeles County, CA

Topic	Learning Objectives The Learner will be able to...	Time
Introduction	Know who the presenter is and know a little about the jurisdiction that the speaker works in	5 Min
What is Possessory Interest?	Understand what a Possessory Interest is, know the determination criteria for Possessory Interest in California, and see examples of Possessory Interest properties currently Assessed in Los Angeles County	15 Min
Codes and Property Tax Rules	Know the legal framework that makes the assessment of Possessory Interest possible in California	10 Min
Valuation of Possessory Interest	Know which approaches to value is used in the valuation of Possessory Interest, understand where we get the information used in the assessments and see several examples of Possessory Interest Valuations	20 Min
Practical Applications	Work through a couple of example situations to determine the valuation of a Possessory Interest	5 Min
Conclusion and Questions	Ask questions about the presentation	5 Min

**ALLEN R. JOLLEY**

**16336 Shadybend Dr.  
Hacienda Heights, California 91745**

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**(626) 806-4284**

**OBJECTIVE:**

To obtain a position of Principal Appraiser for the Los Angeles County Assessor's Office.

**EXPERIENCE:**

**11/2017- Present**

*Los Angeles County Assessor's Office*

500 W Temple St  
Los Angeles, CA 90012

Supervising Appraiser  
Supervisor: Owen Harris

Currently assigned to the Possessory Interest Region of the Major Properties Division of Los Angeles County. Responsible for reviewing and approving appraisals of Possessory Interest parcels and making necessary corrections when needed. Also responsible for all administrative duties for the members of my crew including time off requests, performance evaluations, timesheet review and approval and coaching appraisers on proper appraisal techniques. Also responsible for filling in for Principal Appraiser when the opportunity arises and work with upper management and the Executive Office when asked.

**07/2016- 11/2018**

*Los Angeles County Assessor's Office*

500 W Temple St  
Los Angeles, CA 90012

Appraiser Specialist- Real Property  
Supervisor: Nicole White-Gamble

Currently assigned to the Training division as a Field Trainer for Real Property Appraiser Trainee Class #76. Previously worked as a Field Trainer for Real Property Appraiser Trainees Class #75 starting in June 2016. Previously worked in the Possessory Interest region in the Major Properties Division. Responsible for gathering information from various government agencies, including school districts; city, county, state and federal governments; and other special districts, in order to value many different types of property. This information includes new or recurring leases, tenant information, and new properties acquired by these agencies. Also, assist in maintaining and updating a database where all Possessory Interest properties are managed.

**08/05-10/12**

*Los Angeles County Assessor's Office*

1190 Durfee Ave  
South El Monte, CA 91733

Appraiser/Appraiser Trainee- Real Property  
Supervisor: Mark Newkirk (626) 258-6032

Responsible for appraising real properties, both residential and commercial/industrial, for assessment purposes. These appraisals include visiting the properties and when necessary visiting the Building and Safety offices of the appropriate jurisdiction. Also responsible for valuing the transfer of properties, answering questions from taxpayers, preparing and testifying as a witness at Assessment Appeals Board hearings, and assisting in special project assigned by a supervisor.

**04/05- 08/05**                    *Bank of America- Liability Risk Department*  
**611 North Brand Boulevard**  
**Glendale, California 91203-1294**  
**Liability Risk Analyst**  
**Supervisor: Sheryl Odenthal      (818) 291-8764**  
**Responsible for analyzing accounts for fraudulent activity, and identifying possible fraud patterns. Once those patterns are identified, responsible for taking the appropriate actions to minimize the negative impacts on customers and the bank. A determination must be made as to whether the customer is responsible for the fraud or if they are the victims. In order to accomplish this task, I utilized internal banking computer systems, Internet access, and a network of contacts at other banking institutions to verify transactions.**

**08/04- 03/05**                    *Bank of America- Centralized Support Unit*  
**275 Valencia Ave**  
**Brea, California 92823**  
**Research & Adjustment Rep III**  
**Supervisor: Rhonda Baker      (714) 792-5962**  
**Responsible for the research and analysis of teller cash differences for 33 Banking Centers in Northern Orange County. Involved in assisting these Banking Centers in locating reasons for differences and the creation of action plans to avoid future occurrences. Also involved in the monitoring of trends in differences and initiate investigations when the situation deemed necessary.**

**05/02- 08/04**                    *Bank of America – City of Industry Branch*  
**150 N. Hacienda Blvd**  
**City of Industry, California 91744**  
**Teller Coordinator**  
**Supervisor: Maria Lopez      (626) 855-7828**  
**Involved in the management of the operations side of the Banking Center. Responsibilities include scheduling tellers; timekeeping; interviewing, hiring and training new associates; handling customer concerns and resolving disputes; and counseling tellers. Also involved in the creation of goals, planning how to achieve them and the following through with those plans.**

**08/01-05/02**                    *Bank of America – Hacienda Heights Branch*  
**2101 S. Hacienda Blvd.**  
**Hacienda Heights, California 91745**  
**Senior Teller/Authorized Office**  
**Supervisor: Nora Go      (626) 854-8033**  
**Provides all necessary materials for customer transactions process those transactions and resolve any customer concerns or difficulties. Advise customers of options for better service and handle any customer problems. Also help organize teller shifts, order supplies, and run the operation side of the bank.**

**12/99-08/01**                    *Bank of America – City of Industry Branch*  
**150 N. Hacienda Blvd.**  
**City of Industry, California 91744**  
**Teller/Merchant Teller**  
**Supervisor: Daniel Kozycz      (626) 855-7828**

Provide the necessary materials for customer transactions, process those transactions and assist the customers with any other necessities or concerns. Also assist merchant clients with large deposits and those supplies that they need in order to maintain their businesses.

4/99- 2/00

*Catame, Inc.*, Los Angeles  
1930 Long Beach Ave.  
Los Angeles, California 90058  
Sales Representative  
Supervisor: Paul Lai (213) 749-2610  
Involved in the completion of customer orders and the maintenance of customer accounts. Also acquiring new clients and new orders for products for the company.

4/99- 8/99

*Claim Jumper Restaurant*, City of Industry  
18061 E. Gale Ave  
City of Industry, California 91745  
Pizza and Dessert Cook  
Prepared pizzas and deserts for the entire restaurant.

1/97-3/99

*The Church of Jesus Christ of Latter Day Saints*  
Office of The First Presidency  
Salt Lake City, Utah 84150  
Missionary  
Supervisor: Armando Sierra  
Involved a daily routine, managed a budget and provided leadership for 50 to 60 other missionaries. Also dealt with the daily operations of the entire mission, 200 to 220 missionaries in three states in Mexico.

### **EDUCATION:**

*University of Southern California*, Los Angeles, California  
August 2003 to August 2005  
Masters in Public Administration

*California State University, Fullerton*, Fullerton, California  
B.A. in Public Administration- August 2002  
Pi Sigma Alpha Honor Society Member- 2 years

*College Of The Redwoods*, Eureka, California  
June 1996-August 1996

*Arizona State University*, Tempe, Arizona  
August 1995- May 1996

### **SKILLS:**

Customer Service Skills  
Various Computer programs including: Microsoft Word, Microsoft Power Point, Microsoft Publisher, Microsoft Excel  
Eagle Scout

**OTHER ACTIVITIES:**

**SBE Certified Instructor- Course 9- Possessory Interest, Course 56-  
Advanced Sales Comparison and Income Capitalization Approach, Course  
120- Investment Mathematics and Financial Calculators  
Sunday School Teacher- January 2003 to February 2005, 2016- 2020  
Boy Scout Troop Committee Chairman- 2009 to 2013  
Scoutmaster- Troop 933- 2014 to 2016  
Board member- Woodscape Townhomes Homeowners Association-  
October 2002 to December 2004  
Member ASPA- 2003 to 2005  
Member IAAO- 2012 to Present  
Leadership of Church Organization- 2010 to 2014**