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Revenue and Taxation Code section 670 provides for the issuance of an appraiser's certificate upon the satisfactory passing of an examination and certain demonstrated competence. While it did not previously apply to assessors, Stats. 1997, Ch. 940, in effect January 1, 1998, amended subdivisions (d) and (e) of this section. Subdivision (e) of section 670 provides:

Except for person's holding the office of assessor, this section does not apply to elected officials. (Amended portion underlined.)

Revenue and Taxation Code section 671, subdivision (a) provides:

In order to retain a valid appraiser's certificate every holder shall complete at least 24 hours of training conducted or approved by the State Board of Equalization in each one-year period.¹

* * * [Training in excess of this amount may be carried over.]

Failure to receive such training shall constitute grounds for revocation of an appraiser's certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act [commencing with section 11500 of the Government Code]. (Emphasis added.)

Thus, based on Revenue and Taxation Code section 671, subdivision (a), third paragraph, if a county assessor (taking office after January 1, 1997) does not meet the requirement for annual training, his or her appraiser's certificate may be revoked.

We call your attention to the emphasized portion of Revenue and Taxation Code section 671; the statute does not say that the appraiser's certificate "shall be revoked" upon failure to take such training. Nevertheless, we would advise assessors to take this training in order to avoid the possibility of proceedings taken pursuant to the Administrative Procedure Act: Failure to receive such training shall constitute grounds for revocation of an appraiser's certificate.

On another note, Rule 283 is captioned "Permanent Certification." The word "permanent" may be misleading; a "permanent certificate" may be revoked if the annual educational requirements pursuant to Revenue and Taxation Code section 671 are not met.

¹ Please refer to this statute for provisions related to carryover for training in excess of the 24-hour minimum.

Thus, with the exception of county assessors in office as of January 1, 1997, county assessors must obtain a temporary certificate or certificate pursuant to Revenue and Taxation Code section 670 and must take annual training to avoid revocation of that certificate pursuant to Revenue and Taxation Code section 671.

In your memo, you state that because of the Kopp bill, many of the assessors who were not already certified made the effort to become certified. If an assessor who was in office on January 1, 1997, holds a certificate, he or she must meet the minimal training requirement to keep the certificate current.

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cc: Policy, Planning & Standards, MIC:64