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April 3, 1979

TO COUNTY ASSESSORS:

GUIDELINES FOR THE APPROVAL OF
TRAINING FOR APPRAISER

It has been several years since we last supplied you with a copy of the guidelines we use when improving appraiser training courses and seminars. Here is an updated version that describes our current policies.

The guidelines describe our criteria for approving courses and explain how the number of hours of credit is determined. The procedures to follow when requesting approval and reporting completed training are explained. The guidelines also provide a list of standard courses that have already been approved for appraisers according to their level of experience.

We hope the guidelines will make it easier for you to make plans concerning the training of appraisers.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:ce
Enclosure

APPROVAL OF
COURSES AND TRAINING PROGRAMS

(Pursuant to section 671, Revenue and Taxation Code)

STATE BOARD OF EQUALIZATION
DEPARTMENT OF PROPERTY TAXES
ASSESSMENT STANDARDS DIVISION
March 1979

I. OBJECTIVES

The objective of the mandatory training program is to assure the property owner and taxpayers of State of California that all property tax appraisers employed by property tax agencies will achieve and maintain the technical skills necessary to render quality value judgments.

The objective of this paper is to explain our policies pertaining to the approval of courses, the assignment of hours, and recommended procedures. Assessors should use the statements of policy as guidelines when requesting approval of courses and reporting completed training.

II. RESPONSIBILITIES

Section 671 of the Revenue and Taxation Codes requires that certificated appraisers receive 24 hours of training in each one-year period either conducted or approved by the State Board of Equalization. Appraisers who have achieved advanced certification must receive 12 hours of training each year. The Board's Assessment Standards Division is responsible for approving courses and assigning the number of hours of credits.

It is the responsibility of the individual appraiser, through his employer, to submit data to Assessment Standard Division which is pertinent to a proposed training course. A course description, outline, or agenda is necessary in order that we may evaluate the relevance of the course to the particular appraisers needs and be consistent when assigning a number of hours to similar training.

III. APPROVAL AND DETERMINATION OF HOURS OF CREDIT FOR FORMAL COURSES

A. General

Approval will be granted only for a course that involves student participation (report writing, report presentation, or examination) and is under the direction of a competent instructor informal classroom sessions. Preferably, a course should be 24 hours or more in duration. The decision for final approval or disapproval of training will vary with the individual appraiser depending on his (1) previous training (2) past experience, and (3) duties and level of employment.

The Assessment Standards Division training staff will determine the number of hours of credit that will be granted for a course. Similar courses conducted at different times and location will be credited with the same number of training hours. If a course is acceptable but the number of training hours is excessive, only the number of hours justified by the circumstances will be allowed.

Credit will be given only two students who "complete" a course. The instructor will make the decision as to whether a student's participation is sufficient to complete the course.

B. Appraisal Courses

To ensure a high standard of competence among appraisers employed in the property tax field, appraisal training that may be reasonable expect to improve or maintain an individual appraiser's competence in the appraisal field will be approved. Appraisal courses satisfying the conditions are defined as being those in which the central or underlying theme is the valuation of some type of class of property.

Appraisers attending approved appraisal courses will receive one hour of credit for each hour spent in the classroom.

C. Non-appraisal Courses Within the Real Estate Field

To encourage appraisers to become familiar with the various aspects of the real estate field, many courses that do not have the appraisal of property as the underlying theme are approved for training. The attached list of approved courses provides examples.

Credit will be allowed at the rate of 12 hours per semester unit. An appraiser attending three-unit course, for example, would receive 36 hours of credit. Appraisers attending courses given at schools that are on the quarter system will receive 8 hours per unit.

D. Accounting and Auditing Courses

Basic accounting and basic auditing courses will be approved only for auditors who do not have a degree with a specialization in accounting and for the cross training of real property appraisers. Approval of advanced accounting courses will be considered for auditors only.

Credit will be allowed at the rate of 12 hours per semester units and 8 hours per unit under the quarter system.

E. Other Courses

Approval will be considered for courses that do not fall into the aforementioned categories if they are relevant to an appraiser's assigned or perspective duties. If the appraiser has supervisory responsibilities or a specialized working assignment, certain non-appraisal courses may be of greater benefit to his performance. For example, A supervising appraiser may receive credit for participating in a basic supervision course. An appraiser whose duties include coordination with electronic data processing programmers may receive credit for a data processing course.

Approval of these courses will be on an individual appraiser basis. The maximum number of hours allowed will be 24 hours per course.

F. Advanced Degree Programs

Individual courses in a program that leads to an advanced degree or certificate in management, business administration or public administration may be approved if the appraiser's job duties include these activities. As with other non-appraisal courses, however, our evaluation for training credit will strongly consider the benefits with regards to the individual's need for training to improve his present and perspective job duties. Approval will be given only to training that may be reasonably expected to improve an appraiser's performance of his duties. The extent to which management activities dominate his job duties will influence our evaluation. Each course in a program will be evaluated separately. Request for approval of such training must be accompanied by a statement describing how the course is expected to improve the appraiser's performance of his duties or how it will benefit future duties. If the individual's duties preclude him entirely from making value judgments, the assessors should ask the State Board of Equalization to inactivate his certificate. The training requirement would then be waived. If he later returns to appraiser status, the State Board of Equalization would reactivate the certificate.

IV. APPROVAL AND DETERMINATION OF HOURS OF CREDIT FOR OTHER TYPES OF TRAINING

A. Seminars

Seminars and workshops sponsored by various appraisal organization may qualify for training credit provided they follow the criteria listed.

1. The program objective should be aimed achieving improvement of job performance and helping appraisers in self-improvement.
2. The program should involve student participation.
3. Approval should be obtained in advance.
4. Generally, the sponsor agency will be responsible for taking roll and submitting the names of appraisers in attendance to us by county of employment. Students will be given credit only if they attend the entire program.

Approval of a program does not ensure that all participants will receive credit. Final approval will vary with the individual appraisers depending on his previous trainings, past experience, and level of employment. Participating as a panel member on a program will not qualify for training credit.

Hours allowable for training will be determined for each seminar after reviewing the proposed program and receipt of the

approval request. Only those portions of a program aimed at improvement of appraisers' job performance will be approved. Allowable hours will not include registration, social, and luncheon periods.

The society of Real Estate Appraisers has formalized a number of one and two-days seminars. We have assigned a standard number of hours for each program. Advanced approval will not be required for these programs which are listed on a separate page.

Training credit will be granted to participants of assessor's chief appraiser meetings and assessor association subcommittee meetings under certain conditions.

We assume that training will result from the presentation of proposed solutions to problems and the discussion of those problems and solutions. Any portion of the program allocated to developing and setting policy will not qualify for credit. The host county is responsible for obtaining approval in advance and for submitting the roster of those who attend.

The agenda and/or outline of the proposed program should be submitted for approval and assignment of hours at least three weeks in advance of the meeting. Hours assigned to each meeting may vary depending upon the program. The conference chairman will be responsible for submitting a roster of those present and the hours that each attended.

C. Programmed Instructions

A programmed instruction course may be approved if given in a formal group study session with an instructor or group leader. The sessions should be structured to allow the students the opportunity to exchange thoughts and clarify ideals.

Hours allowed will be considered on an individual course basis and after reviewing course material.

D. Correspondence Courses

Correspondence courses are not applicable towards the annual training requirement. Approved training requires classroom exposure and does not include time spent on homework assignments.

E. Challenging Examinations

No training hours will be allowed for the challenging of a course by examination nor will hours be allowed for time expended on that examination.

F. On-The-Job Training

We consider on-the-job or fill training experience as a normal and expected follow up to any classroom training. Credit will not be allowed for these portions of a training program.

V. TRAINING APPROVAL PROCEDURES

To request approval of course, a property tax appraiser through his employer should complete in duplicate the form, "Request for Course Approval," and submit it to the State Board of Equalization, Assessment Standards Division at least one month prior to enrollment in the course. The Board will supply the necessary forms. See attached example of completed form (Exhibit 1). One copy will be returned to the employer noting approval or disapproval and the number of hours.

These guidelines include a list of standard courses that have been approved. For courses that do not appear on this list, we will require additional information such as course description, outline, agenda, etc., along with the request for approval. If the course appears on our list of previously approved courses, approval should be sought only if there is doubt as to its appropriateness for the individual.

Training conducted by an assessor's staff must be submitted for approval at least one month prior to presentation. We require that data pertaining to the course such as course outline, agenda, case studies, examinations, and instructor's qualifications be included with the request for approval. The Boards staff may choose to audit new or substantially revised courses. For subsequent unchanged sessions presented by the same instructors, will required only an advance notice.

Proof of course completion with a PASS/FAIL grade or letter grade must be submitted in order to receive training credit. A letter from the instructor or a copy of the student's grade card will suffice and should be attached to the "Report of Completed Training Course" form. Submit one form per training course. See attached example (Exhibit 2). Reports of completed training should be submitted in duplicate at the conclusion of the course or session. We must receive these reports prior to August 15 of the succeeding fiscal year in order to be included in our annual record of training. The duplicate is returned to the assessor as notice of our receipt.

VI. REPEATING A COURSE

Credit will be allowed for repeating an approved course if the student was not successful in his first attempt. Credit will be granted for repeating the course one time only.

A refresher course is acceptable if the student can show he has exhausted all available training that will benefit him in performing his duties and if five years have elapsed from previous enrollment in the desired refresher course. Approval should be requested in advance. Under no circumstances will monotonous repetition of elementary courses satisfy the training requirement.

The appraiser that receives a grade of incomplete (I) for attending an approved college course will receive no training credit until the course is completed. An incomplete grade is given only to a student whose work is definitely passing up to the last four weeks of

the semester and who, due to illness or other extenuating circumstances, is unable to complete the remaining assignments of the course.

VII. TEACHING AN APPROVED COURSE

An appraiser may receive credit towards the annual training requirement for teaching a course provided the teaching assignment is not a part of his routine duties. Credit will not be given to instructors for repetition of a particular course. A maximum of 24 hours will be allowed during one fiscal year.

VIII. TRAINING FOR TEMPORARY CERTIFIED APPRAISERS

Assuming there is no significant delay in receiving permanent certification, appraisers may receive credit for completion of approved training taken any time after temporary certification is granted. There is no mandatory training requirement for appraisers during the fiscal year in which they become permanently certified, so these hours (up to a maximum of 72) May be carried forward to meet future training deficiencies. Credit will not be given for training taken while employed as a noncertificated appraiser aide, the training may, however, be included later in the appraiser's record of training.

IX. CARRYOVER OF TRAINING HOURS

Any excess and training time over the 24-hour minimum accumulated in any one year can be carried over to meet future training deficiencies with a limit of three years in which the carryover time can be used. For example, an appraiser can receive 96 hours of training, apply 24 hours for the current fiscal year, and carry over 72 hours to apply against deficiencies incurred in training within the next three fiscal years.

X. SOURCES OF TRAINING

The following sources of training have proved to be acceptable over the years.

1. Formal appraiser courses presented by nationally recognized appraisal societies and association (such as the AIREA, IAAO, SREA, SGA, etc.). We have included a list of approved courses and a standard number of hours of credit for each.
2. Certain seminars or workshops presented by the same appraisal societies.
3. Appraisals and real estate related courses offered by University of California extension (real estate certificate program), state colleges and universities, and community colleges (real estate certificate program).

4. Locally conducted assessors training programs. These include State Board of Equalization courses that have been approved for local presentations and courses designed to meet the needs of a specific assessor's staff.

EXHIBIT 2
 REPORT OF COMPLETED TRAINING COURSES
 TO THE STATE BOARD OF EQUALIZATION

Sacramento County

Course Sponsor Sacramento City College

Course Title Advanced Real Estate Appraisal

Location Sacramento Course Date: 9/16/79 to 2/4/80

Employer	Code No.	name last	First	M.	Job Title	Certificate	Hours	Pass
	34	Doe	Jane	E.	Appraiser II	4999	51	P
(Show name and certificate number exactly as it appears on SBE print out of appraisers.)								

*See reverse side for Employer Code

Number

STATE BOARD OF EQUALIZATION USE ONLY:

Is Course Approved? Yes No Hours

Source _____ Date Completed _____
Course Title or Number _____

EMPLOYER CODE

- | | |
|-----------------|--|
| 1. Alameda | 34. Sacramento |
| 2. Alpine | 35. San Benito |
| 3. Amador | 36. San Bernardino |
| 4. Butte | 37. San Diego |
| 5. Calaveras | 38. San Francisco |
| 6. Colusa | 39. San Joaquin |
| 7. Contra Costa | 40. San Luis Obispo |
| 8. Del Norte | 41. San Mateo |
| 9. El Dorado | 42. Santa Barbara |
| 10. Fresno | 43. Santa Clara |
| 11. Glenn | 44. Santa Cruz |
| 12. Humboldt | 45. Shasta |
| 13. Imperial | 46. Sierra |
| 14. Inyo | 47. Siskiyou |
| 15. Kern | 48. Solano |
| 16. Kings | 49. Sonoma |
| 17. Lake | 50. Stanislaus |
| 18. Lassen | 51. Sutter |
| 19. Los Angeles | 52. Tehama |
| 20. Madera | 53. Trinity |
| 21. Marin | 54. Tulare |
| 22. Mariposa | 55. Tuolumne |
| 23. Mendocino | 56. Ventura |
| 24. Merced | 57. Yolo |
| 25. Modoc | 58. Yuba |
| 26. Mono | 59. SBE – Division of Assessment Standards |
| 27. Monterey | 60. SBE – Division of Intercounty Equalization |
| 28. Napa | 61. SBE – Valuation Division |
| 29. Nevada | 62. SBE – Office of Appraisal Appeals |
| 30. Orange | 63. SBE – Property Tax Administration |
| 31. Placer | 64. City of Alameda |
| 32. Plumas | 65. City of Pasadena |
| 33. Riverside | |

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LIST OF
APPROVED COURES AND HOURS

The following courses are approved for training. The hours shown will generally be the hours credited. The exceptions will be in college courses that are on a quarter basis rather than a semester basis and when a student does not attend all the class meetings. It will be responsibility of the student through his employer to report actual number of hours in attendance. The symbol T-J-S refer to the employment levels for which the course is recommended. Courses indicated as acceptable for cross training will be approved for all levels.

- T = Trainee generally less than two years-experience
 J = Journeyman
 S = Senior Supervisor

AIREA

Course (Appraisal)	Aud	RPA	Level	Hours
1A Fundamentals	X	X	T-J	72
1B Capitalization Theory and Techniques	X	X	T-J-S	72
II Urban Properties		X	J-S	72
III Rural Properties		X	J-S	60
IV Condemnation		X	J-S	54
VI Investment Analysis		X	J-S	48
VII Industrial Properties		X	J-S	40
VIII Residential Properties		X	T-J	38
IX Residential Properties Appraisal Administration and Review		X	J-S	40

SREA

Course	Aud	RPA	Level	Hours
101 An Introduction to Appraising Real Property	X	X	T-J	72
201 Principle of Income Property Appraising	X	X	J-S	72
301 Special Application of Appraisal Analysis		X	J-S	72

IAAO

Course	Aud	RPA	Level	Hours
1 Fundamentals of Real Property Appraisal	X	X	T	30
2 Income Approach to Valuation	X	X	J-S	30
3 Development and Analysis of Narrative Appraisal Reports		X	J-S	30
4 Assessment Administration	X	X	S	30
5 Personal Property Valuation	X	X	T	30
6 Fundamentals of Mapping Approval of others must be requested Approval must be requested				
201 Appraisal of Land		X	T-J	30
202 Intermediate Income Approach to Valuation		X	J-S	30
203 Advanced Income: Mortgage Equity Technique		X	J-S	30
207 Industrial Property Appraisal	X	X	J-S	30
212 Statistics of Appraisal	X	X	T-J-S	30
301 Fundamentals of Mass Appraisal			J-S	30

COLLEGE
APPRAISAL COURSES

Course	Aud	RPA	Level	Hours*
Beginning R.E. Appraisal or I	X	X	T-J	
Intermediate R.E. Appraisal		X	T-J-S	
Advanced R.E. Appraisal or II		X	J-S	
R.E. Appraisal Residential	X	X	T-J	
R.E. Appraisal Commercial		X	J-S	
Appraisal of R.E.	X	X	T-J	
Principles of Appraisal	X	X	T	
R.E. Farm Appraisal		X	J	
Farmland Evaluation		X	J	
Farm and Rural Resource Appraisal		X	J	

*Credit will be allowed at the rate of one hour per hour spent in class.

COLLEGE REAL ESTATE RELATED COURSE

Course	Aud	RPA	Level	Hours
R.E. Principles	X	X	T-J-S	
R.E. Economics	X	X	T-J-S	
Legal Aspects of R.E.	X	X	T-J-S	
R.E. Law	X	X	T-J-S	
R.E. Finance	X	X	T-J-S	
Agricultural Finance		X	J-S	
Property Management		X	J-S	
R.E. Taxation		X	J-S	
R.E. Exchanges		X	J-S	
Seminar in Soils		X	J-S	
Tax Aspects of R.E.		X	J-S	
R.E. Tax Planning Transactions		X	J-S	
Residential Design and Structure		X	T-J	
Introduction to Forestry		X	J-S	
R.E. Investments		X	J-S	
R.E. Investment Analysis		X	J-S	
Residential Renovation		X	T-J	
Land Use		X	J-S	
Mathematics of R.E. Investments		X	J-S	
Forestry – Basic Programming		X	J-S	
Escrow Procedures		X	T-J-S	

COLLEGE
AUDITING AND ACCOUNTING COURSES

Course	Aud	RPA	Level	Hours*
Cost Accounting	X		T-J-S	
Tax Accounting	X		T-J-S	
Administrative Accounting	X		T-J	
Intermediate Accounting	X		T-J	
Auditing II	X		T-J-S	
Basic Accounting		X	J-S	

* Credit will be allowed at the rate of 12 hours per semester units and eight hours per unit under the quarter system.

SOCIETY OF REAL ESTATE APPRAISERS STANDARD SEMINARS

Course (One-Day Programs)	Aud	RPA	Level	Hours
Appraising Apartments		X	ALL	7
Appraising Mobile Homes				
Appraising Condominiums				
Basic Introduction to Income Capitalization				
Basic Money Market and Economic Analysis				
Cost Analysis				
Improvement and Depreciation Analysis				
Math and Finance for Appraisers				
Introduction to Statistics				

Course (Two-Day Programs)	Aud	RPA	Level	Hours
Narrative Report Writing				14
Introduction to Investment Feasibility Analysis				
Marketability and Markey Analysis				
Mortgage Equity Analysis				
Valuation of Leases and Leasehold Interest				
Tax Consideration in Real Estate Transactions				
Inner City Neighborhood Analysis and Residential Valuation				
Application of Market Extractions				
Energy Consideration in Real Estate Appraising				

Appraiser Certification

125.0030 **Training.** The following sources of training has proved to be acceptable over the years.

1. Formal appraisal courses presented by nationally recognized appraisal societies and associations (such as the AIREA, IAAO, SREA, SGA, etc). We have included a list of approved courses in a standard number of hours of credit for each.
2. Certain seminars or workshops presented by the same appraisal societies.
3. Appraisal and real estate related courses offered by University of California extension (real estate certificate program).
4. Locally conducted assessor's training programs. These include State Board of Equalization courses that have been approved for local presentations and courses designed to meet the needs of a specific assessor's staff.

The State Board of Equalization Assessment Standard Division is responsible for approving courses and assigning the number of hours of credits therefore. LTA 4/3/79 No.79/69