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June 13, 2002

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

PROPOSED NEW RULE 284, *RETENTION AND REVOCATION OF*  
*APPRAISER CERTIFICATE, AND*  
REVISIONS TO RULES 281, 282, AND 283

Letter To Assessors 2002/023, dated March 27, 2002, announced a Board rulemaking project to establish procedures for the revocation of an appraiser certificate in accordance with the requirements of Revenue and Taxation Code section 671. Enclosed with the LTA were staff's draft of the proposed new rule, Property Tax Rule 284, *Retention and Revocation of Appraiser Certificate*, and revisions to existing Rule 281, *"Appraiser" Defined*, Rule 282, *Temporary Certification*, and Rule 283, *Permanent Certification*. Interested parties were asked to provide changes, in the form of alternative text, to the proposed rule and to the existing rules.

Enclosed is a matrix summarizing comments and proposed changes to the draft rules. The matrix contains all proposed changes, originating from both interested parties and Board staff, together with staff's position in regard to each proposed change or comment.

On June 27, 2002, staff will hold a meeting with interested parties to discuss items identified on the matrix and any language developed by staff. The purpose of the meeting is to reach agreement on the language in the rules. The meeting is scheduled to start at 9:30 a.m. in Room 122, Board of Equalization, 450 N Street, Sacramento. After the interested parties meeting, the project will proceed as follows:

- Staff will submit an issue paper and other required material for the Property Tax Committee (PTC) meeting by August 30, 2002.
- The Board's Property Tax Committee will hear discussion of any unresolved issues at its September 11, 2002 meeting.

All documents relating to this project are available on the Board's Web site ([www.boe.ca.gov](http://www.boe.ca.gov)) and can be accessed by way of the following links: (1) Property Taxes, (2) Property Tax Committee Work Plans, (3) Property Tax Committee Work Plans 2002.

If you plan to attend the interested parties meeting, please advise Mr. Anthony Epolite at (916) 324-2642, [anthony.epolite@boe.ca.gov](mailto:anthony.epolite@boe.ca.gov), or Ms. Margie Wing at (916) 324-0028, [margie.wing@boe.ca.gov](mailto:margie.wing@boe.ca.gov). Thank you for your continued interest in this project.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property Taxes Department

DJG:mw  
Enclosure

**PROPOSED NEW PROPERTY TAX RULE 284 AND  
REVISIONS TO RULES 281, 282, AND 283**

**Comments on March 27, 2002 Draft**

ITEM NO.	RULE NO.	PAGE / LINE REFERENCE		SOURCE	COMMENTS AND PROPOSED LANGUAGE	SBE STAFF POSITION/COMMENTS
					<b>RULE 281, "APPRAISER" DEFINED</b>	
					<b>No comments.</b>	
					<b>RULE 282, TEMPORARY CERTIFICATION</b>	
1.	282	1	8	SBE Staff	<b>Revise:</b> The <del>b</del> <u>Board</u> shall issue...	Corrected for capitalization.
2.	282	1	12	SBE Staff	<b>Add language:</b> ...opinion of <u>the Board, or if employed by the assessor's office,</u> both the assessor and the Board,...	Added to provide clarity.
3.	282	1	15	SBE Staff	<b>Revise:</b> No later than 30 days <del>of</del> <u>after</u> taking office, any person...	Corrected for readability.
4.	282	1	18	SBE Staff	<b>Add language:</b> ...individual. <u>This subsection shall only apply to assessors who are initially elected or appointed after January 1, 1997.</u>	Added to provide clarity.
					<b>RULE 283, PERMANENT CERTIFICATION</b>	
5.	283	1	7	CAA*	<b>Comment:</b> Give the name or number of the course, or specify that the examination is a "Certification Examination" for clarification.	Accepted and revised as shown.  ...attains a passing grade <del>in an</del> <u>on a certification</u> examination prepared or approved by....
		1	7	Madera County Assessor	<b>Comment:</b> Specify the name or number of the course, or specify that it is a "Certification Course" test, otherwise it seems capable of interpretation that if a person attended SBE Course 3 before Course 1, that passing the Course 3 exam might serve as the Certification exam.	

\* California Assessors' Association

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6.	283	1	21	CAA & Madera County Assessor	<p><b>Comment:</b> Include other types of experience as well, such as real estate lending, real estate loan underwriting, real estate escrow and title work as qualifying experience. Individuals specializing in these areas possess knowledge commensurate with that of real estate agents. Surveyors, right-of-way agents, home inspection agents, and building contractors likewise have pertinent experience. Assessors in remote and less populous counties sometimes have difficulty recruiting appraisal staff, a difficulty that is compounded by defining qualifications too restrictively.</p>	<p>Accepted some of these occupations as qualifying experience. Line 19 of the rule revised to reflect those occupations Board staff finds applicable:</p> <p>(A) ...engineer, <u>real estate loan agent, real estate loan underwriter, right-of-way agent, licensed building contractor,</u> or</p> <p>(B) a real estate licensee, ...</p> <p>See item 8 for additional comments.</p>
7.	283	2	1	Sacto County Assessor	<p><b>Comment:</b> Though there is no change to this section, the changes in section (D) creates a need for a better definition of (C), appraiser aide or appraiser trainee.</p> <p>NOTE: Our office staff could qualify after working in the Assessor's office for 6 years (<math>2/3 \times 6 \text{ years} = 4 \text{ years of experience}</math>). Now they will still need <math>1/3</math> of their time from other relevant experience.</p>	<p>See item 8 comments.</p>

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8.	283	2	3-8	CAA	<p><b>Comment:</b> The proposed revisions are more stringent than the existing rule. They limit the experience on non-appraisal staff in an assessor's office to 2/3 of the four-year relevant experience requirement. Many non-appraisal positions in an Assessor's office are both complex and germane to the appraisal process. We recommend that 4 years of experience at a journey level, lead-worker, or higher position be given year for year credit towards the experience requirement. We propose the following changes:</p> <p><b>Revise:</b></p> <p><b>(D)</b> an employee, other than an appraiser, of an assessor's office or of the property taxes department of the Board, <del>except that only 2/3 of such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement. Deemed qualifying employment experience. The remaining 1/3 of time shall be accumulated by other relevant experience as described in subparagraphs (A), (B), and (C) above or by education in an accredited institution of higher education.</del> <u>who has attained lead-worker, supervisor, or a higher position in the assessor's office and can demonstrate 4 years of increasing responsibility pertaining to assessment practices and knowledge of property tax legislation, or</u></p> <p><b>(E)</b> <u>an employee, other than an appraiser, of an assessor's office or the property taxes department of the Board, who has not attained lead-worker, supervisor, or a higher position, except that such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement. The remaining 1/3 of the time shall be accumulated by other relevant experience as described in subparagraphs (A), (B), (C), and (D) above or by education in an accredited institution of higher education.</u></p>	<p>Not accepted. Additional language was added to the rule to provide clarity to this subparagraph. The language as previously written (i.e. "...only 2/3 of such employment time shall be deemed qualifying employment experience.") could have been interpreted in two ways. Staff's proposed language is intended to clarify the original intent of the rule.</p> <p>Rule 282(b) provides an alternative to meeting the experience requirements of Rule 283(a) for purposes of temporary certification which, through Rule 283(b), is a means for permanent certification. Rule 282(b) provides that an appraiser can be issued a temporary certificate if, in the opinion of both the assessor and the Board, the individual has qualifications equivalent to those established in Rule 283(a). If an appraiser becomes temporarily certified in this manner, Rule 283(b) provides that the individual be admitted to taking the certification exam.</p> <p>Individuals holding non-appraisal positions in an assessor's office, similar to those positions mentioned, may qualify for certification based upon the methodology described above.</p>
9.	283	2	9-16	Madera County Assessor	<p><b>Comment:</b> We need to be more specific about what constitutes a "year" of qualifying education (e.g., are 12 successfully completed units a semester at a semester-based school one-half year?)</p>	<p>Accepted. Revised line 14 of the rule as follows:</p> <p>...received. <u>One year of education requirement shall consist of either 30 semester units or 45 quarter units.</u> The...</p>

ITEM NO.	RULE NO.	PAGE / LINE REFERENCE		SOURCE	COMMENTS AND PROPOSED LANGUAGE	SBE STAFF POSITION/COMMENTS
10.	283	3	1	CAA	<p><b>Revise Language:</b> A permanent <u>or advanced appraisal</u> certificate is suspended when ...</p> <p><b>Comment:</b> As this provision is currently written, it is not clear as to whether an advanced appraiser would retain their advanced appraiser status upon reinstatement after a period of suspension.</p>	Not accepted. Line 3 of the rule states that a permanent certificate is automatically reinstated when the person is again employed. This statement already infers that the appraiser's status is preserved.
		3	5	Madera County Assessor	<p><b>Comment:</b> Add that the Permanent Appraiser or Advanced Appraiser status of the person shall be preserved from their prior employment.</p>	A permanent certificate applies to both appraiser certificates and advanced appraiser certificates, as a permanent certificate is distinguishable with a temporary certificate.
					<b>RULE 284, RETENTION AND REVOCATION OF APPRAISER CERTIFICATE</b>	
11.	284	1	1	SBE Staff	<p><b>Add language to title:</b> <u>RETENTION AND REVOCATION OF APPRAISER CERTIFICATE</u> <del>REVOCATION</del>.</p>	This title better reflects the contents of the rule.
12.	284	1	6	CAA & Madera County Assessor	<p><b>Add language:</b> ...and ending June 30-, <u>unless sufficient training hours have been carried forward from prior years to meet the training requirement for the current year, as set forth in subsection (b).</u> Failure to obtain...</p>	Not accepted. Subsection (a) of the rule states existing law as a means of giving context to the following subsections of the rule.
13.	284	1	8	CAA & Madera County Assessor	<p><b>Comment:</b> We would prefer that the SBE guarantee a minimum number of course offerings in a given year, published far enough in advance of their being presented so that appraisers would be able to choose coursework relevant to their field and still be able to maintain their hours.</p>	Board staff annually surveys assessors' offices regarding courses of interest and plans a course schedule according to these survey results and available Board resources.

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14.	284	1	9-20	CAA	<p><b>Revise Language:</b> In calculating the number of training hours completed for the current fiscal year, <del>the hours earned from attending training in that fiscal year shall be counted first.</del> <u>any excess hours earned from attending training in prior years shall be counted first.</u> <del>Any training hours in excess of the annual requirement shall be applied to a future year only after the training hours earned in the current fiscal year have been counted.</del> To retain an appraiser's certificate,...</p> <p><b>Comment:</b> The Proposed Rule 284 (b) does not address the situation in which an appraiser may have obtained the minimum number of credits in each and every year for several years and then in year four, by way of example, is deficient without any carryover hours for cure. Does the rule mean that in such year, the revocation process will be initiated even though the following year the appraiser may cure the deficiency?</p> <p>Your staff has interpreted R&amp;T Code Section 671 to mean that any training hours earned in a given year are first applied against that year's training requirement before considering the application of training credit hours carried over from prior years. However, the statute is silent as to the order in which prior years credit can be counted. Moreover, the Statute ambiguously states that an appraiser "shall complete" a set number of hours in each one-year period (24 for the holder of an appraisal certificate and 12 for the holder of an advanced certificate), but goes on to say that excess training hours in any one year "shall be carried over as credit for future training requirements with a limit of ___ years in which the carryover time may be credited."</p> <p>If an appraiser has to complete the statutory requisite number of hours in each one-year period, the carryover provisions(s) in the statute are rendered useless. We believe that the Statute should be amended, but that in the interim for purposes of this Rule, carryover hours applied to a current year should be counted first before those acquired in the current year are counted (i.e. first-in, first out).</p>	<p>Not accepted. Subsection (b) is Board staff's interpretation of Revenue and Taxation Code section 671(b). Staff recommends that CAA pursue legislation to provide for the counting of carryover hours first.</p> <p>In its current form, Revenue and Taxation Code section 671 requires that the 12 or 24 hour training requirement be met on an annual basis. Board staff is interested in working with CAA to amend section 671, in a manner similar to the comments made by CAA in item 28. For example, a two-year reporting period would make the accumulation of training hours much more tenable.</p>

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14. cont.	284	1	9-20 cont.	CAA	(cont. from page 5)  As stated above, the Statute is silent on this point. Also, if the Statute is amended, it should allow an advanced appraiser three years as opposed to two years to carryover excess credits from a prior year. Advanced appraisers have more experience and require less training.	
15.	284	1	9-20	Madera County Assessor	<p><b>Revise language:</b> (b) In calculating the number of training hours completed for the current fiscal year, <del>the hours earned from attending training in that fiscal year shall be counted first. Any training hours in excess of the annual requirement shall be applied to a future year only after the training hours earned in the current fiscal year have been counted.</del></p> <p>(1) To retain an appraiser's certificate, excess training hours over the 24-hour annual requirements may be carried forward as a credit a maximum of three years, with a maximum of 72 training hours available for carryover into future years.</p> <p>(2) To retain an advanced appraiser's certificate, excess training hours over the 12-hour annual requirement may be carried forward as a credit a maximum of two years, with a maximum of 24 training hours available for carryover into future years.</p> <p>Excess training hours carried forward from prior years shall be applied on a first in/first out basis, such that training hours available from the earliest year of carryover shall be credited first <del>to eliminate any deficiency in the current fiscal year.</del></p> <p><b>Comment:</b> The current interpretation of Section 671 seems to be that any training credit hours earned in a given year are first applied against that year's training requirement before considering the application of training credit hours carried over from prior years. The code section states:</p>	<p>Not accepted. See item 14 comments.</p> <p>Staff, however, will reformat the subsection to set off sentences three and four as subparagraphs (1) and (2) of the subsection. The fifth sentence of the subsection will begin at the margin, similar to the proposed revision.</p>

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15. cont.	284	1	9-20 cont.	Madera County Assessor	<p>(cont. from page 6)</p> <p>“In order to retain a valid advanced appraiser’s certificate, every holder shall complete at least 12 hours of training in each one year period.</p> <p>Any excess in training time for the advanced appraiser’s certificate over the 12-hour minimum accumulated in any one year shall be carried over as a credit for future training requirements with a limit of two years in which the carryover time may be credited.”</p> <p>Under a strict interpretation, if each holder <i>shall</i> complete 12 hours each year, as the language states, there is no need to consider carrying over hours from year to year. However, if training hours may be carried forward and applied against future years with a time limit for their retention, as the next sentence clearly states, why deduct the most recent hours first? The current interpretation defeats the stated purpose of the second sentence. We would request a legal review of the current interpretation. If this interpretation is upheld, we would suggest changing the law to conform to the interpretation expressed herein. The same recommendation applies to the training requirements to retain a valid appraiser’s certificate.</p>	
16.	284	1	21	CAA	<p><b>Add language:</b> <u>The State Board of Equalization shall respond to an assessor's or appraiser's request for credit for completed courses within 45 days after it is received.</u></p> <p><b>Comment:</b> It is important for the Board to respond to requests for credit in a timely manner. In some cases, the course is not approved for credit or it is not approved for the total number of hours requested. As a result, an appraiser may be surprised to discover he/she is deficient in training hours when they receive their annual training report from the Board. Timely correspondence between appraisers, assessors, and the Board will help appraisers and their assessors track training hours and potential deficiencies during the year while there is time to remedy the situation.</p>	<p>Not accepted. This language addresses a separate issue, the evaluation of qualifying courses. The rule addresses whether the annual training requirement has been met by individuals.</p> <p>Board staff agrees that it should respond on a timely basis and will continue to do so when requests are received.</p>

ITEM NO.	RULE NO.	PAGE / LINE REFERENCE		SOURCE	COMMENTS AND PROPOSED LANGUAGE	SBE STAFF POSITION/COMMENTS
17.	284	1	21	CAA	<b>Add language:</b> <u>The State Board of Equalization shall furnish to each temporary, permanent or advanced appraiser, and to the assessor of the county or the city and county where the appraiser is employed, by September 15 of each year, a training report of the appraiser's training hour status and certification, or revocation status, if applicable. The report shall include the Board's annual record of the appraiser's training requirements, reported courses, including course titles, dates, and hours granted, for a minimum of four years and for all years affecting the current report.</u>	Not accepted. Board staff, however, does plan to keep certified appraisers informed of their status, but plans to develop and recommend an alternative method of tracking training hours.
		1	21	Madera County Assessor	<b>Add language:</b> <u>The State Board of Equalization shall furnish to each temporary, permanent or advanced appraiser, and to each County Assessor for his staff, by September 15 of each year, an accounting of the previous fiscal year with all credited hours recorded, which shows the number of hours of education required, the number of hours earned in all fiscal years of relevance to maintenance of Certification, the number of excess hours earned, the calculation of the purging of excess hours over the relevant period of time of the maintenance of certification, the number of hours required to cure any deficiencies, and the dates by which such deficiency must be cured.</u>	
18.	284	2	4	CAA & Madera County Assessor	<b>Revise language:</b> A letter <u>"Letter of Revocation Process," will be sent by Certified Mail with return receipt,</u> to the appraiser who...  <b>Comment:</b> This will provide for guaranteed personal delivery and signature of the appraiser who appears to have deficient training hours. The Board needs to ensure that the appraiser received the letter.	Not accepted. See page 3, line 5 of the rule. A certified letter is not necessary at this point in the review process; however, Board staff concurs that a certified letter is warranted later in the process.  See items 23 and 26 for additional comments.
19.	284	2	10	CAA & Madera County Assessor	<b>Add language:</b> (2) <u>The letter sent to the appraiser and to the assessor of the county or the city and county where the appraiser is employed will be ...</u>	Not accepted. The rule, as stated on page 2, line 4, already provides for the mailing of this letter to the assessor.

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20.	284	2	15-16	CAA & Madera County Assessor	<p><b>Revise language:</b> <del>Corrections and/or changes to the report will be accepted within the time frame specified in the letter. <u>Written corrections and/or changes to the report must be submitted no later than 30 days after receipt of the letter advising the appraiser of the deficiency in training hours.</u></del></p> <p>(A definite time period will help to alleviate uncertainty.)</p>	Not accepted. Board staff desires to have flexibility with the time frame for responses on a case by case basis. (To alleviate the assessors' concern, Board staff is not anticipating a response time of less than 30 days to take into consideration schedules, vacations, holidays, etc.)
		2	15-16	San Mateo County Assessor	<p><b>Comment:</b> I would like the response deadline to be specified in the Rule, rather than "by the date specified in the letter," so we know in advance what to plan for. It's a big job to go through all those reports.</p>	
		2 to 3	15-21  1-20	Orange County Assessor	<p><b>Comment:</b> Throughout the revocation process, there are no defined timeframes for the SBE to notify or the appraiser to respond. Timeframes for action should be stated and not left up to the discretion of either party, so the entire revocation process and review period is clearly defined.</p>	
		2	21	CAA	<p><b>Add language:</b> ...submitted by the appraiser to the Board <del>by the date specified in the letter</del> <u>within 30 days of the date that the letter confirming the deficiency was mailed.</u></p>	
		2	21	Madera County Assessor	<p><b>Add language:</b> ...submitted by the appraiser to the Board <del>by the date specified in the letter</del> <u>within 30 days of the date that the letter verifying the deficiency was mailed.</u></p>	

ITEM NO.	RULE NO.	PAGE / LINE REFERENCE		SOURCE	COMMENTS AND PROPOSED LANGUAGE	SBE STAFF POSITION/COMMENTS
21.	284	2 to 4	4-21  1-3	Orange County Assessor	<p><b>Comment:</b> In the informal revocation process, the SBE communicates directly with the appraiser. After mutual decisions/plans are made between the appraiser and the SBE; then, the Assessor/Assessor Department is notified of those decisions. I believe Assessor Department management should be included throughout the revocation process.</p> <p>It appears that the SBE <u>assumes</u> each appraiser deals directly with the SBE to submit training hours. As you know, this is not our procedure, nor is it in many of the counties. However, I believe this portion of the rule makes it quite clear that the SBE assumes each county Assessor Department's appraisers are: (1) responsible for maintaining and tracking their own training hours, and (2) responsible for directly submitting their annual training hours to the SBE.</p>	The Board is the responsible party for the certification of appraisers. Therefore, in meetings with individual appraisers, it is the Board that has the discretion in determining an individual's continued eligibility for certification.
		3	6	CAA	<p><b>Add language:</b> ...with a panel of Board staff <u>and the assessor with whom employed</u> to remedy the deficiency.</p>	County procedures for tracking appraiser training hours may vary; however, the responsibility ultimately lies with the individual appraiser.
		3	6	Madera County Assessor	<p><b>Add language:</b> ...with a panel of Board staff <u>and the assessor</u> to remedy the deficiency.</p>	
		3	6	Orange County Assessor	<p><b>Comment:</b> The conference call described in (5) should be between the SBE, Assessor department supervisor, and appraiser; not just the SBE and appraiser.</p>	

ITEM NO.	RULE NO.	PAGE / LINE REFERENCE		SOURCE	COMMENTS AND PROPOSED LANGUAGE	SBE STAFF POSITION/COMMENTS
22.	284	2	16-18	CAA	<b>Revise language:</b> "...will review the information submitted and <del>make necessary changes to the appraiser's training hours, if warranted.</del> <u>within 30 days of receiving the submitted information notify the appraiser by letter that the deficiency has been cured or that the deficiency still exists and that the appraiser is subject to the requirements of paragraph (3).</u> "	Accepted with text modified as follows: ...if warranted. <u>The Board shall notify the appraiser whether the additional courses added to the training report have been accepted and a copy of the revised report will be sent to the appraiser.</u>
		2	16-18	Madera County Assessor	<b>Revise language:</b> "...will review the information submitted <del>and make necessary changes to the appraiser's training hours, if warranted.</del> <u>within thirty days the date of mailing to them, and notify the appraiser by letter of the curing of any deficiency, or that the deficiency still exists and that they are subject to the requirements of paragraph (3).</u>	
23.	284	3	5	SBE Staff	<b>Revise language:</b> ...a <del>registered</del> <u>certified</u> letter will be mailed...	Changed type of mailing desired. See items 18 and 26 for additional comments.
24.	284	3	15-17	San Mateo Assessor	<b>Comment:</b> I would like to see some language describing the standards the Board apply in determining whether a make-up plan is "acceptable," or, at least, an express statement that the plan is to be "reasonable" or "good faith."  "Reasonable" guidelines might include: - The plan shall not exceed more than three years, absent a showing of good cause. - For each plan year in which the remaining delinquency equals 100% or more of the current annual requirement, the appraiser shall earn training hours totaling at least 200% of that year's annual requirement.	Not accepted. Board staff desires to have flexibility in remedying deficiencies, as this process could potentially affect an individual's continued employment. The establishment of standards in the rule will limit such flexibility.
25.	284	3	17	Orange County Assessor	<b>Comment:</b> Deadline to make up deficiency should be 60 or 90 days, not left up to "agreement between the parties."	Not accepted. It may not be practical to resolve some deficiencies within 60 to 90 days.

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26.	284	4	4-5	CAA & Madera County Assessor	<b>Add language:</b> ...a letter will be sent to the appraiser <u>by Certified mail</u> , and <u>to</u> the assessor or division chief...	Accepted and revised:  ...a <u>certified</u> letter will be sent to the appraiser and the assessor or division chief...  See items 18 and 23 for additional comments.
27.	284	4	12-13	Orange County Assessor	<b>Comment:</b> According to 8(e), query whether or not the SBE is going to revise the current C744A, Report of Completed Training Courses, we currently use to report classes.	Board staff is in the process of revising all its training and certification forms.
28.	284	N/A		CAA	<b>General Comment on Proposed Rule and Revisions:</b> There are a few assessors who believe that R & T Code Section 671 and the implementing Board Rule should be similar to those of other professional groups, such as OREA or the State Bar, allowing one to amass their credits within an extended time frame. In the case of appraisers, this could mean that they would have three or four years to accumulate 36 or 72 hours, depending upon whether they had advanced status. Such a compliance period would negate the need for carryover hours to cure a deficiency in any one year. Moreover, it would simplify both accounting and auditing procedures. Any such revision would require that training certificates or other proof of completion be issued at each course attended and that each appraiser (and assessor's office) keep a log in the event of an audit. The corroborating certificates would serve as proof of completion and could be kept by the assessor's office with a copy to the appraiser. The Rule as written does not place enough responsibility on the individual appraiser to keep track of his or her own training hours.	As mentioned in item 14, Board staff is interested in working with CAA to amend section 671, to alleviate the constraints of a 12-month period in which to accumulate training hours.