

**PUBLICATION 48, EXEMPTIONS FOR RELIGIOUS
ORGANIZATIONS
SELF-STUDY TRAINING SESSION**

Instructions

1. Contact Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or at 1-916-274-3363 if you have any questions while you are taking the self-study training session.
2. Required document:
Publication 48, Property Tax Exemptions for Religious Organizations
3. Complete the reading assignment and review questions.
4. Sign the certification document.
5. Return the review questions and certification document to:

Sherrie Kinkle
State Board of Equalization
County-Assessed Properties Division, MIC: 64
P.O. Box 942879
Sacramento, CA. 94279-0064

or scan the review questions and certification document and email to (the originals do not need to be mailed):

sherrie.kinkle@boe.ca.gov

6. You will be credited with 3 hours of training credit for completion of the *Publication 48, Exemptions for Religious Organizations Self-Study Session* if you have correctly answered at least 80 percent of the review questions.
7. This training session cannot be used to attain an advanced appraisal certificate, but it can be used for the annual training requirements for an appraiser, auditor-appraiser, or assignment analyst holding a temporary, interim, permanent, or advanced certificate. This session may not be repeated for training credit.