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Interim Executive Director

August 26, 2003

TO INTERESTED PARTIES:

GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING

In a June 6, 2003 letter, interested parties were invited to provide comments on the draft revision of the *Guidelines for Appraiser Certification and Training*. Staff's proposed revisions were primarily focused on updating and consolidating written standards for processing applications for appraiser certification and for meeting annual training requirements.

After reviewing comments received from interested parties, staff has extensively rewritten this document both to incorporate changes provided and to reposition various sections in order to make it more readable. A matrix has been prepared which will form the primary discussion topics for a meeting with interested parties. The page and line numbers on this matrix refer to the document provided with the June 6, 2003 Interested Parties Letter. This matrix, along with the revised document, is posted to the Board's Web site (www.boe.ca.gov) and can be accessed by way of (1) Property Tax Programs, (2) Property Tax Committee Work Plans, (3) Property Tax Committee Work Plans 2003. Additionally, you may obtain hard copies of the matrix by contacting Mr. Mark Nisson at (916) 324-0295, Mark.Nisson@boe.ca.gov, or Mr. James Anderson at (916) 323-5688, James.Anderson@boe.ca.gov.

The interested parties meeting will be held on September 3, 2003, 10:00 a.m., at the Board's headquarters in Sacramento, 450 N Street, Room 110. The revision of the *Guidelines for Appraiser Certification and Training* is tentatively scheduled to be presented to the Property Tax committee at its October 15 meeting. Any changes to the schedule will be posted to the Board's Web site.

If you plan to attend the interested parties meeting on September 3, please advise James Anderson.

Thank you for your participation in this project.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee, Chief
Assessment Policy and Standards Division

DRK:ja
Enclosure

1 in which passing grades were received. One year of education shall consist of either 30 semester
2 units or 45 quarter units.

3 Employment experience as a noncertified appraiser aide and/or trainee may be considered
4 "relevant experience" for purposes of meeting the minimum qualifications set forth in Rule 283.
5 The experience of individuals employed in an assessor's office, other than appraisers, appraiser
6 aides, and appraiser trainees, is limited to qualifying for only 2/3 of the four-year
7 experience/education requirement. The remaining 1/3 of time must be accumulated by other
8 relevant experience or through education.

9 Alternatively, under Rule 282(b), an assessor may request temporary appraiser's certification for
10 an individual whom the assessor believes has equivalent qualifications not specifically contained
11 in Rule 283. In these instances, the completed form BOE-740-A, *Application for Temporary*
12 *Appraiser's Certificate*, should be submitted to the Board along with a detailed resume from the
13 applicant and a letter from the requesting assessor attesting in detail to the "equivalent"
14 qualifications of the applicant.

15 When the Board approves a temporary appraiser's certificate, the assessor will be notified of the
16 effective date in writing.

17 ***Auditor-Appraiser Requirements***

18 The eligibility requirements for auditor-appraisers who perform the duties authorized by section
19 670 differ from those for appraisers. In general, an auditor-appraiser performing those duties
20 must hold a four-year degree with a specialization in accounting, be a licensed accountant in the
21 state, or have passed a government civil service or merit system examination. A degree with a
22 specialization in accounting consists of 18 semester units (or quarter equivalent units) in
23 accounting and/or auditing courses. Complementary courses such as business law and/or
24 economics do not count toward the 18 units. If the applicant holds an actual degree in
25 accounting, no further documentation is required; however, if the applicant has a degree with a
26 specialization in accounting, a listing of the accounting and/or auditing courses must be
27 submitted with the application for appraiser's certification.

28 A certified appraiser who does not qualify to perform mandatory audits (section 469) may,
29 however, assist in the performance of a mandatory audit under the supervision of an auditor-
30 appraiser who does meet those requirements. In addition to assisting with the gathering of audit
31 information, the appraiser may verify the market value of real property pursuant to sections 110
32 and 110.1, and audit for real property escapes and new construction. The auditor-appraiser who
33 meets the qualifications to perform mandatory audits shall have ultimate responsibility for the
34 valuation of personal property and trade fixtures in the mandatory audit.

35 A certified appraiser or auditor-appraiser who does not meet the qualifications to perform a
36 mandatory audit may audit accounts that have a reported value of less than that specified in
37 section 469.

38 **Permanent Appraiser's Certification**

39 Permanent appraiser's certification must be achieved within one year of employment as an
40 appraiser for property tax purposes. A permanent appraiser's certificate is granted when an
41 individual attains a passing grade on an examination, prepared or approved by the Board, that

1 covers fundamental property tax appraisal concepts. Once an individual is permanently certified,
2 he or she holds a valid "appraiser's certificate" for the purposes of section 670.

3 The Board administers the examination for an appraiser's certificate on an as-needed basis. The
4 examination is generally given following a session of the Board's Course 1, *Introduction to*
5 *Appraising for Property Tax Purposes*. This course is a 28-hour class conducted over a four-day
6 period. It covers the legal and economic aspects of value, the market value concept, and
7 fundamental appraisal principles.

8 The certification examination consists of 100 multiple-choice questions prepared by the Board
9 with the advice and assistance of a committee of five assessors selected by the California
10 Assessors' Association. A raw score of 70 percent must be attained to pass the examination. If an
11 individual does not pass the certification examination within one year of temporary certification,
12 the temporary certificate expires and the individual may no longer perform the duties of an
13 appraiser for property tax purposes.

14 Once granted, the appraiser's certificate remains valid, subject to the annual training
15 requirements set forth in section 671 and Rule 284, for as long as the individual performs the
16 duties of an appraiser for property tax purposes. The certificate is valid for no other purpose.

17 **Advanced Appraiser's Certification**

18 An appraiser who has held a permanent appraiser's certificate for at least three years is eligible
19 for certification as an advanced appraiser. Advanced appraiser certification is achieved by *either*:
20 (1) successfully completing a course of study prescribed by the Board, (2) holding a designation
21 from a recognized professional appraisal organization, or (3) passing an advanced-level
22 examination developed by the Board. Courses taken prior to certification, if relevant, will be
23 considered for purposes of determining whether the appraiser has completed the required course
24 of study.

25 The advanced-level certification examination is designed to test the candidate's knowledge of
26 more complex property tax appraisal and value concepts and the ability to apply those concepts
27 in solving appraisal problems. A separate examination is provided for auditor-appraisers.

28 An applicant for advanced appraiser's certification must complete a form BOE-747-BC,
29 *Application for Advanced Appraiser Certification*, which is available from the Board.

30 **Course of Study**

31 Four entry-level courses and two advanced-level courses are required for advanced appraiser's
32 certification. The advanced-level courses should offer specific information on the appraisal of
33 more complex property types. Appraisers should be able to apply the principles taught in these
34 courses in problem-solving exercises.

35 A sample course of study for Board courses is as follows:

36 Real Property Appraiser

37	Course 1	Introduction to Appraising for Property Tax Purposes
38	Course 2A	Replacement Cost Estimating of Residential Structures
39	Course 3	Residential Appraisal Procedures

1	Course 5	Income Approach to Value
2	Course 7	Appraisal of Agricultural Property (advanced-level course)
3	Course 56	Advanced Sales Comparison and Income Capitalization Approaches
4		(advanced-level course)

5 Auditor-Appraiser

6	Course 1	Introduction to Appraising for Property Tax Purposes
7	Course 3	Residential Appraisal Procedures
8	Course 5	Income Approach to Value
9	Course 8	Appraisal of Machinery and Equipment
10	Course 18	Auditing Procedures (advanced-level course)
11	Course 56	Advanced Sales Comparison and Income Capitalization Approaches
12		(advanced-level course)

13 Appraisers may pursue the course of study that best suits their needs. Substitutions from other
14 sources may be made for individual Board courses, subject to Board approval. Proof of
15 successful completion of an examination in conjunction with course attendance is required.
16 Courses may not be challenged for advanced certification.

17 Past coursework, including courses that have been discontinued, may be recognized for purposes
18 of advanced appraiser's certification. The Board must approve the courses previously taken. If
19 the courses are not already listed in the Board's official training records, the applicant must
20 provide proof of completion of the course and passage of the course examination.

21 An appraiser who wishes to receive advanced appraiser's certification on the basis of past
22 training should list on the application form BOE-747-BC the titles, dates, and sources of all
23 courses that appear to qualify for recognition. If the Board finds that the courses constitute an
24 acceptable course of study, advanced appraiser's certification will be approved.

25 Advanced appraiser's certification will be granted to appraisers who have completed a training
26 program of an assessor's office that has been approved by the Board (e.g., Los Angeles County
27 Assessor's extensive Real Property Appraiser Trainee Certification Program), plus two formal
28 advanced-level courses.

29 ***Professional Designations***

30 The designations shown in the following table, which are issued by professional appraisal
31 organizations, are recognized for purposes of qualifying for advanced appraiser's certification.
32 The designations listed are not considered to be a complete listing of all designations; rather,
33 they represent the designations that are currently approved. Other designations may qualify after
34 being reviewed and approved by the Board. An appraiser holding one of these professional
35 designations qualifies for advanced appraiser's certification without the requirement of
36 completing a course of study prescribed by the Board or passing the advanced appraiser's
37 certification examination.

38 A copy of the designation certificate issued by the appraisal organization must accompany the
39 application for advanced appraiser's certification. In some cases, additional information may also
40 be required.

ORGANIZATION	DESIGNATION
American Institute of Real Estate Appraisers	MAI (Member, Appraisal Institute)
International Association of Assessing Officers	CAE (Certified Assessment Evaluator) CPE (Certified Personalty Evaluator)
American Society of Appraisers	ASA (Accredited Senior Appraiser)
Office of Real Estate Appraisers	AG (Certified General Appraiser)

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2 **Termination of Employment**

3 An appraiser's certificate becomes inactive upon the appraiser's termination of employment. The
4 county or Board office in which the appraiser worked should submit a notice of termination of
5 employment for the appraiser on the Board's form BOE-743-A, *Report of Property Appraiser's*
6 *Change in Employment Status*. Once no longer employed by the Board or an assessor, the
7 appraiser may not imply in any way that he or she is currently certified by the Board. Further, the
8 certificate may not be displayed or referred to in the advertisements or business cards of
9 appraisers seeking fees for their services. A former employee may, however, state that the Board
10 had formerly certified him or her as an appraiser for property tax purposes while employed by an
11 assessor or the Board.

12 **Re-employment of Permanently Certified Appraisers**

13 A previously certified appraiser can have his or her appraiser certificate activated after leaving
14 the employment of an assessor or the Board if he or she becomes re-employed by an assessor or
15 the Board. The appraiser's certificate will be considered "active" upon the Board's receipt of a
16 notice of re-employment on the Board's form BOE-743-A. The notice must include the current
17 employer, the date of current employment, and the name of the prior employer.

18 Assessors and the Board occasionally re-employ retired appraisers during peak work periods. The
19 appraiser's certificate will be considered "active" upon the Board's receipt of written notice that
20 the appraiser will be employed between specific dates. The form 743A should also be used in
21 these instances.

22 **Contract Appraisers**

23 An assessor's office that hires a contract appraiser should submit a form BOE-740-A,
24 *Application for Temporary Appraiser's Certificate*, for the contractor. The Board will grant a
25 temporary appraiser's certificate if the contractor meets the requirements of section 673 and Rule
26 283. If the contract appraiser is employed to complete mandatory audits, the individual must also
27 meet the requirements for an auditor-appraiser under section 670. The temporary appraiser's
28 certificate is valid for a maximum of one year and is automatically reinstated, upon request,
29 when there is a break in service of less than six months.

1 In most cases, temporary certification is sufficient for a contract appraiser. However, if the
2 continuous employment period is expected to extend beyond one year, the contract appraiser
3 must obtain a permanent appraiser's certificate and must maintain it by acquiring the required
4 annual training credits.

5 **REQUIREMENTS FOR RETAINING AN APPRAISER'S CERTIFICATE**

6 **Annual Training Requirements**

7 Section 671 requires that holders of appraiser's certificates receive 24 hours of Board-approved
8 training each year. Training hours are required beginning with the fiscal year following the fiscal
9 year in which the appraiser became permanently certified. Holders of advanced certificates must
10 receive 12 hours of Board-approved training each year. The 12 hour requirement begins in the
11 same fiscal year advanced certification is granted. Each certified appraiser is responsible for
12 meeting his or her annual training requirements.

13 **Tracking Training Status**

14 Training hours completed during the year of temporary certification may be applied to the annual
15 training requirement for subsequent permanent certification. Courses taken prior to temporary
16 certification will not be counted for purposes of calculating the annual training hour requirement.
17 Training hours in excess of the annual requirements may be applied to any deficits that may
18 occur during the next three years (for permanent appraiser's certification) or two years (for
19 advanced appraiser's certification).

20 The Board maintains records of training for all certified appraisers. The record for each appraiser
21 consists of a listing of courses and the number of hours of credit received. The record also
22 includes a computation that indicates the appraiser's training status. The computation for each
23 year indicates whether the appraiser's training status is current or deficient at the end of the fiscal
24 year for which the computation was made. The record also shows any surplus of training hours
25 that may exist.

26 For permanent appraiser certification, an appraiser's training status is based on hours
27 accumulated during the past three years plus the current year. For advanced appraiser's
28 certification, training status is based on hours accumulated during the past two years plus the
29 current year.

30 Hours are calculated based on a first-in/first-out methodology (the "oldest" training hours are
31 applied first to meet any current year's training requirement). Thus, for purposes of a permanent
32 appraiser's certification, in any given year, a maximum of 72 hours may be carried forward to
33 meet the training requirements of future years. Any hours that were earned more than three years
34 prior are unavailable for this purpose. For purposes of an advanced appraiser's certification, in
35 any given year, a maximum of 24 hours may be carried forward to meet the training
36 requirements of future years. Any hours that were earned more than two years prior are
37 unavailable for this purpose.

38 **Course Scheduling**

39 Each year, Board staff surveys assessors' offices to identify courses needed by their staff. For any
40 fiscal year, Board courses are scheduled based on the number of requests received and the
41 availability of Board staff to instruct the courses. Training coordinators in the assessors' offices

1 and at the Board are notified of scheduled courses and are asked to assist in scheduling and
2 enrolling students in those classes.

3 **Approval and Determination of Training Hours Credited for Formal Courses**

4 ***General Requirements***

5 Board staff is responsible for approval of the training required by section 671. Appraisers
6 wishing to obtain training credit hours for proposed or completed training must submit
7 information about the training, through their employer, to the Board using form BOE-745-A,
8 *Request for Course Approval*. A copy of the course, seminar, or conference outline, agenda, or
9 detailed description must accompany the form so that Board staff can properly evaluate the
10 relevance of the course and determine the appropriate number of training hours to be credited. It
11 is always best to seek approval prior to taking the training; however, training hours will be
12 credited if the course material is approved after the fact.

13 Approved training hours generally require classroom exposure, including online instruction and
14 videoconferencing, and do not include time devoted to homework assignments. Training hours
15 may be credited a second time for courses previously taken if at least five years have passed
16 since the student previously completed the course and received training credit for it.

17 ***Appraisal Courses***

18 To ensure that the intent of section 671 is met, only appraisal training that may reasonably be
19 expected to improve or maintain an individual appraiser's competence in the field of appraisal
20 will be approved for training credit (e.g., courses in which the central or underlying theme is
21 either the valuation of property that is subject to property taxation or the law bearing on the
22 appraisal of such property). Appraisers attending approved appraisal courses will receive one
23 hour of credit for each hour of instruction.

24 Training hours credited for courses with examinations will be granted based on the number of
25 instructional hours completed; hours granted for the examination will be calculated separately. If
26 a student receives a score of less than 50 percent on the course examination, training credit will
27 not be granted for the instructional hours or the examination hours. If, however, the student fails
28 the examination but scores 50 percent or higher, training credit will be granted for the
29 instructional hours only; credit will not be given for the hours spent taking the examination.

30 If the student fails the examination with a score of less than 50 percent, he or she will be required
31 to retake the course before being allowed to retake the examination. Training credit for the
32 instructional hours will be granted only once, and only if the course is retaken within the same
33 fiscal year. If the student fails the examination with a score of 50 percent or higher, he or she can
34 retake the examination without retaking the course provided it is within six months. Training
35 hours will be granted for the examination once the examination has been successfully passed.

36 If the student fails a course with a pass/fail examination, training credit will be granted for the
37 instructional hours only; credit will not be given for the hours spent taking the examination.

38 An appraiser may receive credit towards the annual training requirement for teaching a course
39 for the first time, provided the teaching materials have been reviewed by Board staff and
40 approved as pertinent for property tax appraisers. Credit will not be given to instructors for
41 teaching repeated sessions of a particular course.

1 ***Nonappraisal Real Estate Courses***

2 To encourage appraisers to become familiar with the various aspects of the real estate field, a
3 variety of real-estate-related college-level courses are approved for training credit. Examples of
4 qualifying nonappraisal real estate courses include, but are not limited to, Real Estate
5 Economics, Real Estate Principles, and Real Estate Practices.

6 Credit for college-level nonappraisal real estate courses will be allowed at a rate of 12 hours per
7 semester unit and 9 hours per quarter unit. For example, an appraiser successfully completing a
8 three-unit semester course would receive 36 hours of credit.

9 ***Accounting and Auditing Courses***

10 Basic accounting and auditing courses may be approved for auditor-appraisers and for the cross-
11 training of real property appraisers. As described above, credit for college-level courses will be
12 allowed at a rate of 12 hours per semester unit and 9 hours per quarter unit.

13 ***Other Courses***

14 Approval may also be considered for other nonappraisal courses, including computer courses
15 that do not fall into the aforementioned categories, if such courses are relevant to the appraiser's
16 assigned or prospective duties.

17 Courses in management, business administration, supervision, or public administration may be
18 approved if the appraiser's job duties include management or administration. However, only 25
19 percent of the appraiser's annual training requirement can include this type of instruction (6
20 hours per year for permanent appraiser's certification and 3 hours per year for advanced
21 appraiser's certification).

22 **Approval and Determination of Training Hours Credited for Other Training**

23 ***Seminars and Workshops***

24 Seminars and workshops sponsored by various appraisal organizations will be approved for
25 training credit hours if the objectives and content of the programs are specifically designed to
26 develop and/or enhance the skill and expertise of appraisers or auditor-appraisers. Only those
27 portions of a program aimed at this goal will be counted as approved time for training credit.
28 Time devoted to topics that do not relate to appraisal activities will not be counted toward
29 training hour credit.

30 Some appraisal seminars are "annual events." The number of hours approved for a program in
31 one year does not ensure approval for the same number of hours for the same or similar
32 programs in subsequent years. The program for each seminar must be separately evaluated.

33 Board approval for training of this type should be obtained in advance, using the process outlined
34 on page 7, to ensure that credit will be granted. Students will receive credit only if they attend the
35 entire session and provide proof of attendance, unless provisions are made in advance for partial
36 credit.

37 The Appraisal Institute has formalized a series of one- and two-day seminars for presentation in
38 various locations. Normally, these are approved for training credit. To ensure training credit will
39 be allowed, however, advance approval is recommended.

1 ***California Assessors' Association (CAA) and Affiliated Organizations' Conferences and***
2 ***Meetings***

3 The CAA conferences and meetings, including those of organizations affiliated with the CAA
4 (e.g., chief appraisers meetings or subcommittee meetings), are approved for training credit on
5 the same basis as seminars and workshops presented by appraisal organizations.

6 Such conferences or meeting are approved for training credit when they are designed to improve
7 assessment practices in the offices of assessors and/or the Board. The conference or meeting
8 must follow a prescribed agenda that includes speakers on specific assessment topics.

9 The host agency is responsible for submitting the request for approval and submitting the list of
10 attendees, along with each appraiser's certificate number, to the Board.

11 ***Programmed Instruction***

12 A programmed instruction course may be approved for training hours after the Board has
13 reviewed course materials or a detailed outline for the specific course. This includes Internet
14 courses, videoconferences, correspondence courses, and training videos.

15 ***Challenging Examinations***

16 Training hours are not granted for a course when an appraiser successfully challenges it by
17 taking the examination only. However, training hours will be granted for the examination time, if
18 a passing score is attained, and the course will qualify for recognition as part of the required
19 training for advanced appraiser's certification.

20 **PROCEDURES FOR REVOKING AN APPRAISER'S CERTIFICATE**

21 Under Rule 284, *Retention and Revocation of Appraiser Certificate*, the training requirement for
22 an appraiser's certificate or advanced appraiser's certificate shall be met for each fiscal year,
23 commencing July 1 and ending June 30. Failure to obtain the required training constitutes
24 grounds for revocation of an appraiser's or advanced appraiser's certificate. It is the responsibility
25 of each appraiser or auditor-appraiser to see to the completion of his or her annual educational
26 requirements.

27 Rule 284 (c) and (d) contain the informal and formal procedures that must be followed in
28 revoking an appraiser's or advanced appraiser's certificate.

29 **PARTICIPATION OF NONCERTIFIED STAFF IN VALUATION ACTIVITIES**

30 **Real Property**

31 A noncertified appraiser trainee or appraiser aide (assistant) may or may not participate in an
32 appraisal of real property to the following extent:

33 • Replacement Cost Estimate

34 The assistant may:

- 35 1. Record property characteristics, but not make a judgment as to the quality of the
36 characteristics.
37 2. Measure and draw a diagram of a structure.
38 3. Make computations of the area of the structure.
39 4. List items not covered by the cost factor.

- 1 5. Obtain or verify the cost and provide a description of items that were removed, replaced,
2 or added in the case of an addition or remodel.
- 3 6. Calculate a manual or automated cost value for review by a certified appraiser, but not
4 make a judgment as to the quality of characteristics.

5 • Sales Comparison Approach

6 The assistant may:

- 7 1. Obtain or verify sale information, including price, terms, and conditions, of the subject
8 and comparable properties.
- 9 2. Array the sales information and descriptions of the properties on a sales comparison
10 worksheet.

11 The assistant may not:

- 12 1. Make adjustments to the sale prices of either the subject property or comparable
13 properties.
- 14 2. Further process information into value indicators.

15 • Income Approach

16 The assistant may request income and expense information using approved forms.

17 In all cases, an appraiser must review all information that would affect the final value conclusion
18 and verify the following before concluding the appraisal:

- 19 • An appraisal event has occurred.
- 20 • The correct property was inventoried.
- 21 • The suggested building classification and estimate of effective age are reasonable.
- 22 • The description of the property is accurate.
- 23 • The computations are accurate.
- 24 • The comparisons are reasonable.

25 Finally, the appraiser must make the final value conclusion.

26 **Business Property**

27 Non-certified assistants who input year-of-acquisition and cost information from source
28 documents may also select and apply factors, as instructed, from percent good tables. Assistants
29 must, however, refer exceptional items and those with taxpayer comments to an appraiser for
30 resolution. Assistants may not make decision as to property classifications.

31 Assistants may aid in the valuation of vessels and aircraft by selecting and applying information
32 from a valuation guide deemed appropriate by an appraiser. An appraiser must first verify that
33 the items are properly described and assessable. An appraiser must also review the resulting
34 value estimate.

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APPENDIX A

REVENUE AND TAXATION CODE SECTIONS

670. Appraiser's certificate. (a) No person shall perform the duties or exercise the authority of an appraiser for property tax purposes as an employee of the state, any county or city and county, unless he or she is the holder of a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization.

(b) The board shall provide for the examination of applicants for these certificates and may contract with the State Personnel Board to give the examinations. Examinations shall be prepared by the board with the advice and assistance of a committee of five assessors selected by the State Association of County Assessors for this purpose. No certificate shall be issued to any person who has not attained a passing grade in the examination and demonstrated to the board that he or she is competent to perform the work of an appraiser as that competency is defined in regulations duly adopted by the board. However, any applicant for a certificate who is denied the same shall have a right to a review of that denial in accordance with the State Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

(c) Passage of a civil service or merit system examination for appraiser given by the state, or any county or city and county, shall suffice to meet the requirements of this section. The scope of the examination shall be approved by the State Board of Equalization.

(d) No employee of the state, or any county or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor.

(e) Except for persons holding the office of assessor, this section does not apply to elected officials.

(f) No charge shall be made to counties or to applicants for examinations and certifications under this section or for training conducted by the board under Section 671.

671. Appraiser training. (a) 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.

Any excess in training time over the 24-hour minimum accumulated in any one year shall be carried over as credit for future training requirements with a limit of three years in which the carryover time may be credited.

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 contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

Training shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

(b) An advanced appraiser's certificate shall be issued by the board after an applicant has held an appraiser's certificate for at least three years and:

(1) Has successfully completed a course of study; or

(2) Has passed an advanced level examination; or

(3) Holds a valid professional designation from a recognized professional organization.

1 The board, with the advice and assistance of five assessors selected by the State Association of County
2 Assessors of California, shall prescribe the course of study, prepare the advanced level examination, and approve the
3 professional designation.

4 In order to retain a valid advanced appraiser's certificate, every holder shall complete at least 12 hours of
5 training in each one-year period.

6 Any excess in training time for the advanced appraiser's certificate over the 12-hour minimum accumulated in
7 any one year shall be carried over as a credit for future training requirements with a limit of two years in which the
8 carryover time may be credited.

9 Failure to receive such training shall constitute grounds for revocation of an advanced appraiser's certificate;
10 provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure
11 Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government
12 Code.

13 Training to retain the advanced appraiser's certificate shall include, but not be limited to, new developments in
14 the case and statutory law and administrative rules.

15 **672. Disclosure of financial interest.** At the time of certification, each applicant shall disclose, on forms
16 provided by the Board of Equalization, his or her financial interest in any corporation. Thereafter, the form shall be
17 completed annually.

18 If the applicant is also required to annually file with the Fair Political Practices Commission pursuant to Article
19 3 (commencing with Section 87300) of Chapter 7 of Title 9 of the Government Code, then a duplicate of that filing
20 shall be deemed to meet the requirements of this section.

21 **673. Temporary certificate.** The State Board of Equalization may issue a temporary certificate to a person
22 who is newly employed by the state, any county, city and county, or appraisal commission in order to afford the
23 person the opportunity to apply for and take an examination the successful passage of which would qualify the
24 person for an appraiser' s certificate. A temporary certificate shall not be issued to exceed one year's duration and
25 shall be issued only to a person who has demonstrated eligibility to take a civil service examination pursuant to
26 subdivision (c) of Section 670, or who is found by the board to possess qualifications by reason of education and
27 experience so that he or she may be reasonably expected to be competent to perform the work of an appraiser, or
28 who has been duly elected or appointed to the office of assessor. A temporary certificate shall not be renewed.

29 30 **PROPERTY TAX RULES**

31 **Rule 281. "APPRAISER" DEFINED.**

32 *Authority Cited:* Section 15606, Government Code.

33 *Reference:* Sections 670, 673, and 1716, Revenue and Taxation Code.

34 An appraiser for property tax purposes within the meaning of sections 670 through 673 of the Revenue and Taxation
35 Code is a person employed by the state, a county, a city and county, or an appraisal commission who renders value
36 judgments and/or who makes building classification judgments for cost estimating purposes in the administration of
37 the valuation phase of ad valorem property taxation under Article XIII and Article XIII A of the California
38 Constitution.

39 History: Adopted April 10, 1968, effective May 12, 1968.
40 Amended December 17, 1975, effective January 25, 1976.
41 Amended January 9, 2003, effective June 27, 2003.

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Rule 282. TEMPORARY CERTIFICATION.

Authority Cited: *Section 15606, Government Code.*
Reference: *Section 24002.5, Government Code; and Sections 670 and 673, Revenue and Taxation Code.*

(a) A person shall not perform the duties of an appraiser, as defined in regulation 281, unless the person has been issued a temporary or permanent certificate by the Board, nor shall the person continue to perform such duties for more than a year (excluding any break in service as an appraiser of less than six months which is reported to the Board) without having been permanently certified.

(b) The board shall issue a temporary certificate to any other person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission if the person meets the minimum qualifications set out in subsection (a) of regulation 283 or has equivalent qualifications which, in the opinion of both the assessor and the Board, demonstrate that the person is competent to perform the work of an appraiser. The assessor shall submit such qualifications to the Board on a form supplied by the Board.

(c) No later than 30 days after taking office, any person who has been elected or appointed as assessor shall request and the Board shall issue a temporary certificate to such individual.

(d) A temporary certificate is suspended when the person to whom it was issued ceases to perform the duties of an appraiser for property tax purposes but is automatically reinstated when the person again performs such duties with less than a six months' break in service. When there is a break in service of six months or more, another temporary certificate must be issued, under the provisions of subsection (b), and such certificate shall be valid for one year thereafter.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended December 17, 1975, effective January 25, 1976.
Amended January 14, 1985, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.

Rule 283. PERMANENT CERTIFICATION.

Authority Cited: *Section 15606, Government Code.*
Reference: *Sections 670 and 673, Revenue and Taxation Code; and Section 24002.5, Government Code.*

(a) The Board shall issue a permanent certificate to any person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission who, within one year of employment, attains a passing grade on a certification examination prepared or approved by the Board and who meets the following minimum qualifications:

(1) The person is currently employed by, or has a bona fide employment offer from, the Board, a county assessor, a city and county assessor, or an appraisal commission, and

(2) Either the person is a graduate of an accredited four-year institution of higher education, or

(3) The person has graduated from high school (or has the equivalent of a high school education as determined by the taking of a general educational development test approved by the California Department of Education) and has four years of relevant experience. "Relevant experience" means employment experience within the last ten years in any of the following occupations:

1 (A) an accountant, auditor, real property appraiser, building cost estimator, engineer, real estate loan agent,
2 real estate loan underwriter, right-of-way agent, licensed building contractor, or

3 (B) a real estate licensee, licensed by the California Department of Real Estate, engaged in buying, selling,
4 leasing, or managing real estate, or

5 (C) an appraiser aide or appraiser trainee in an assessor's office or in the property taxes department of the
6 Board, or

7 (D) an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of
8 the property taxes department of the Board, except that such employment time shall be limited to qualifying for only
9 2/3 of the four-year experience requirement. The remaining 1/3 of time shall be accumulated by other relevant
10 experience as described in subparagraphs (A), (B), and (C) above or by education in an accredited institution of
11 higher education.

12 Four years of relevant experience or any combination of relevant experience and education in an accredited
13 institution of higher education totaling four years can be substituted for the educational requirement in
14 subsection (a)(2). When fewer than four years of education in an accredited institution of higher education are used
15 to meet the minimal qualifications, the number of qualifying years or fractions thereof shall be determined by the
16 number of units in which passing grades were received. One year of education requirement shall consist of either 30
17 semester units or 45 quarter units. The qualifications of the person seeking permanent certification in this manner
18 shall be submitted on a form supplied by the Board when the person files the application.

19 (b) When a person has been temporarily certified under subsection (b) of regulation 282 by reason of equivalent
20 qualifications or under subsection (c) of regulation 282 by reason of election or appointment as assessor, the person
21 shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the
22 examination, the person shall be issued a permanent certificate by the Board.

23 (c) A permanent certificate is suspended when the person to whom it was issued terminates employment with the
24 Board, a county assessor, a city and county assessor, or an appraisal commission, but it is automatically reinstated
25 when the person is again employed to perform the duties of an appraiser for property tax purposes in the service of
26 any of these offices.

27 History: Adopted April 10, 1968, effective May 12, 1968.
28 Amended January 7, 1970, effective February 8, 1970.
29 Amended December 20, 1971, effective January 19, 1972.
30 Amended January 14, 1985, effective February 13, 1985.
31 Amended February 4, 1997, effective July 6, 1997.
32 Amended January 9, 2003, effective June 27, 2003.
33

34 **Rule 284. RETENTION AND REVOCATION OF APPRAISER CERTIFICATE.**

35 *Authority Cited:* Section 15606, Government Code.

36 *Reference:* Sections 670 and 671, Revenue and Taxation Code.

37 (a) A person who holds a permanent certificate to perform the duties of an appraiser for property tax purposes in
38 the service of the state, a county, a city and county, or an appraisal commission shall adhere to the annual training
39 requirements as set forth in section 671 of the Revenue and Taxation Code. The training requirement for an
40 appraiser's certificate or advanced appraiser's certificate shall be met for each fiscal year, commencing July 1 and
41 ending June 30. Failure to obtain such training shall constitute grounds for revocation of the appraiser's certificate
42 or advanced appraiser's certificate.

1 (b) In calculating the number of training hours completed for the current fiscal year, any excess hours earned from
2 attending training in prior years shall be counted first.

3 (1) To retain an appraiser's certificate, excess training hours over the 24-hour annual requirement may be
4 carried forward as a credit a maximum of three years, with a maximum of 72 training hours available for carryover
5 into future years.

6 (2) To retain an advanced appraiser's certificate, excess training hours over the 12-hour annual requirement
7 may be carried forward as a credit a maximum of two years, with a maximum of 24 training hours available for
8 carryover into future years.

9 Excess training hours carried forward from prior years shall be applied on a first in/first out basis, such that training
10 hours available from the earliest year of carryover shall be credited first.

11 (c) The Board shall initiate informal revocation procedures if, upon review of an individual's annual training report,
12 the appraiser appears to be deficient in meeting the annual training requirement. The steps of the informal
13 revocation process are as follows:

14 (1) A letter will be sent to the appraiser who appears to have deficient training hours and to the assessor of the
15 county or the city and county where the appraiser is employed or to the appropriate Board division chief. The
16 assessor or division chief shall indicate whether or not the person is still employed by that office as an appraiser and,
17 if applicable, should note whether the appraiser has transferred to another county, city and county, or Board division
18 or if the person is no longer employed by any of these offices as an appraiser.

19 (2) The letter sent to the appraiser will be accompanied by a report of the training and respective hours
20 completed by the individual so that the appraiser will have an opportunity to reconcile his or her records with the
21 report. If training has been completed but has not been included on the training report, the name of the course, date
22 and proof of completion, and training hours earned must be submitted. For non-Board provided courses, a course
23 outline or seminar agenda must also be submitted. Written corrections and/or changes to the report must be
24 submitted no later than 30 calendar days after receipt of the letter advising the appraiser of the deficiency in training
25 hours. No later than 30 calendar days after the receipt of this information, Board staff will review the information
26 submitted and make necessary changes to the appraiser's training hours, if warranted, and notify the appraiser
27 whether or not the corrections and/or changes have been accepted. A copy of the revised training report will be sent
28 to the appraiser.

29 (3) If the appraiser is, in fact, deficient in training hours, a written plan on resolving the deficiency, as well as a
30 plan for meeting the training requirements for the current fiscal year, must be submitted by the appraiser to the
31 Board within 30 calendar days of receiving the above notification. The plan shall be submitted to the Board after the
32 appraiser has consulted with and provided a copy of the plan to the assessor or Board division chief.

33 (4) If the Board does not receive a response by the specified date, Board staff will contact the appraiser to
34 determine the reason for the lack of a response. If the written plan is not received within 10 calendar days from this
35 follow-up contact date, a certified letter will be mailed to the appraiser advising him or her of a conference call or
36 meeting with a panel of Board staff to remedy the deficiency. This letter will also be sent to the assessor or Board
37 division chief and will indicate the date, time, and location (if applicable) of the conference call or meeting.

38 (5) During the conference call or meeting, the appraiser and the panel will discuss the training deficiencies and
39 establish a plan to make up the deficiency and to satisfy the annual training requirements for the current fiscal year.
40 The assessor or Board division chief, or their representative, may participate in the conference call or meeting. If
41 the appraiser is unable to participate in the conference call or attend the meeting on the scheduled date, the appraiser
42 must reschedule the conference call or meeting with the panel for a date within 30 calendar days of the originally
43 scheduled date.

1 (6) If the appraiser presents an acceptable plan to the panel to make up the deficiencies, the Board shall notify
2 the appraiser and the assessor or Board division chief. No further action will be taken unless the appraiser fails to
3 meet the requirements of the plan by the deadline agreed upon by the parties.

4 (7) If the appraiser fails to participate in the conference call or attend the meeting with the panel or fails to
5 follow the established plan, as set forth in subparagraphs (5) and (6) above, and remains delinquent at the end of the
6 time frame specified, the panel will inform the Deputy Director of the Board's Property and Special Taxes
7 Department, or his or her designee, that proceedings should be initiated to revoke the appraiser's certificate. A
8 certified letter will be sent to the appraiser and the assessor or division chief by the Deputy Director, or his or her
9 designee, regarding the Board's decision to initiate formal revocation proceedings.

10 (d) Formal revocation proceedings shall be initiated if the foregoing informal revocation process could not
11 satisfactorily resolve the appraiser's deficiency in training hours. Formal revocation proceedings shall be conducted
12 in a hearing before an administrative law judge in accordance with the Administrative Procedure Act contained in
13 Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

14 (e) Holders of certificates shall report to the Board the training and respective hours completed for each fiscal year
15 ending June 30. Reporting required by this subsection shall be effective as of the fiscal year commencing
16 July 1, 2003.

17 History: Adopted January 9, 2003, effective June 27, 2003
18

COMMENTS RECEIVED
GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
1			CA Assessors' Association—Kidwell	<p>Add word: In several places, throughout the document, add the word "appraiser's."</p> <p>SBE comment: The word "appraiser's" has been added to modify the word "certification" throughout the document; therefore, proposed comments suggesting only this are not included in this matrix for the sake of space.</p>	Accepted
2	1	14	CA Assessors' Association—Kidwell	<p>Revise sentence: As provided by Rule 282, the Board issues a temporary appraiser's certificate to a qualified applicant who is currently employed by, or who has a bona fide offer of employment as an appraiser from; the Board or a local assessor.</p>	See SBE rewrite for changes to wording
3	1	21	CA Assessors' Association—Kidwell	<p>Revise paragraph: In the case of an appraiser employed by local assessors' <u>assessor's</u> offices, either the assessor or assistant assessor must approve an application for temporary certification.</p>	See SBE rewrite for changes to wordin
4	1	29	Orange County Assessor—Hood	<p>Add paragraphs: <u>When fewer than four years of education in an accredited institution of higher education are used to meet the minimum qualifications, the number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received. One year of education shall consist of either 30 semester units or 45 quarter units.</u></p> <p><u>When temporary certification is issued, the Board will notify the assessor in writing of the effective temporary certification date. If the temporary application is for an auditor-appraiser, the letter will also indicate whether he or she is eligible to perform mandatory audits.</u></p>	Partially accepted—see SBE rewrite
5	1	30	CA Assessors' Association—Kidwell Orange County Assessor—Hood	<p>Revise paragraph: When an assessor is requesting temporary certification <u>for an appraiser</u> under Rule 282(b) (i.e., by equivalent qualifications that demonstrate the individual is competent to perform the work of an appraiser), an application submitted to the Board should be accompanied by a resume <u>or completed employment application</u> and a letter from the requesting assessor attesting to the qualification of the applicant.</p>	Not accepted—see SBE Rewrite
6	1	34	Orange County Assessor—Hood	<p>Revise sentence: Some assessors employ noncertified <u>non-certified</u> appraiser aides, and trainees, <u>and assessment technicians.</u></p>	Not accepted—see Rule 283
7	2	6	CA Assessors' Association—Kidwell	<p>Add heading: Permanent Certification <u>Appraiser's Certification</u></p>	Partially accepted—see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
8	2	7	CA Assessors' Association—Kidwell	<p>Revise paragraph: The new appraiser must receive permanent certification within one year of employment. Permanent certification is obtained by passing an examination (as discussed below) that covers fundamental appraisal concepts. Once an individual is permanently certified, he or she holds a valid "appraiser's certificate" <u>or advanced appraiser's certificate</u> for purposes of section 670.</p> <p>Relocate paragraph: Once granted, the appraiser's certificate remains valid, subject to an annual training requirement, for as long as the appraiser performs duties for property tax purposes. The certificate is valid for no other purpose.</p>	Partially accepted—see SBE rewrite
9	2	13	CA Assessors' Association—Kidwell Orange County Assessor—Hood	<p>Revise, Delete and relocate paragraph: The eligibility requirements for auditor-appraiser differ from those for appraisers. In general, an auditor-appraiser must hold a four-year degree with a specialization in accounting, be a licensed accountant in the state, or have passed a government civil service or merit system examination. <u>A degree with a "specialization in accounting" consists of 18 semester units (or quarter equivalents) of accounting and/or auditing courses. If the applicant holds a "degree in accounting," no further documentation is needed. Proof of this requirement must be submitted at the time of applying either for temporary or permanent certification.</u></p>	Accepted—see SBE rewrite
10	2	16	CA Assessors' Association—Kidwell	<p>Delete heading: THE CERTIFICATION EXAMINATION</p>	Accepted
11	2	17	CA Assessors' Association—Kidwell	<p>Revise sentence: The Board administers the certification examination <u>for an appraiser's certificate</u> on an "as needed" basis.</p>	Accepted
12	2	23	Orange County Assessor—Hood	<p>Comment: Please address this issue. If an applicant does not pass the examination and a temporary certificate applies, can another temporary certificate be issued to the same person? If so, under what conditions and time period?</p> <p>SBE Response: Section 673 does not allow for the renewal of a temporary certificate and a temporary certificate cannot exceed a one year duration; however, there are no provisions prohibiting the issuance of a new, temporary certificate to the same individual. These instances will be addressed on a case-by-case basis at the request of the specific assessor with the situation if that assessor does, indeed, want to pursue certification of that individual. Ultimately, this may require statute or rule clarification.</p>	See SBE response
13	2	27	CA Assessors' Association—Kidwell	<p>Revise paragraph: Advanced <u>appraiser's</u> certification is the Board's recognition of an appraiser's journey level status. Appraisers reach the journey level as a result of knowledge and skill <u>skills</u> acquired through training and experience.</p>	Not accepted—see SBE rewrite of entire section

NO.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
14	2	30	CA Assessors' Association—Kidwell Riverside County Assessor—Hansson Los Angeles County Assessor—Mikasa	Correct word: An individuals <u>individual</u> who has held an appraiser's certificate for at least three years....	Word no longer in section—see SBE rewrite of entire section
15	2	31	Orange County Assessor—Hood	Comment/Question: Regarding "(3) passing an examination designed specifically by the Board for advanced certification." To the best of my knowledge, this exam has not been used for many years. Does SBE plan to develop a new exam? If not, then we suggest this wording be changed.	The exam does exist and is still pertinent
16	3	13	CA Assessors' Association—Kidwell	Revise sentence: A sample course of study of Board courses <u>for</u> :	Accepted
17	3	26	CA Assessors' Association—Kidwell	Revise paragraph: Beginning appraisers may pursue the course of study that is most available or best suits their needs. The number of courses and the emphasis on specific topics may vary among the alternative series, but all contain the same general information. Substitutions from other sources may be made for individual Board courses. Successful completion of an examination for each course in the series will be is required <u>unless a substitution of an alternative course from another source has been made.</u> The examination must be taken in conjunction with the course and may not be challenged.	Partially accepted—underlining and strike out from "unless a...." not accepted—see SBE rewrite
18	3	26	Ventura County Assessor—Van Every	Add sentence: The examination must be taken in conjunction with the course and may not be challenged. <u>Courses in the sample course of study successfully challenged prior to the adoption of these guidelines will be approved.</u>	Not accepted
19	3	30	Los Angeles County Assessor—Mikasa	Revise sentences: Successful completion of an examination for each course in the series in conjunction with course attendance will be required. The examination must be taken in conjunction with the course and may not be challenged. <u>Course credit for any course may not be obtained just by challenging the course examination.</u>	Partially accepted—see SBE rewrite
20	3	33	CA Assessors' Association—Kidwell	Revise sentence: Past training, including courses that have been discontinued, ... Board, provided the past training is already reflected in our <u>the Board's</u> training records.	Accepted—see SBE rewrite
21	3	33	Orange County Assessor—Hood	Revise sentence: Past training coursework , including courses that have been discontinued, will be recognized for purposes of advanced certification....	Accepted—see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
22	4	10	Los Angeles County Assessor—Mikasa	Revise sentence: Advanced certification will be granted to appraisers who have completed the Los Angeles County Assessor's extensive trainee program <u>Real Property Appraiser Trainee Certification Program</u> plus two formal advanced courses.	Accepted—see SBE rewrite
23	4	10	Orange County Assessor—Hood	Revise sentence: Advanced certification will be granted to appraisers who have completed the Los Angeles County Assessor's extensive trainee program <u>an Assessor Department trainee program which has been approved by the State Board of Equalization (e.g., Los Angeles County Assessor)</u> plus two formal advanced courses.	Accepted—see SBE rewrite
24	4	Table	CA Assessors' Association—Kidwell Sierra County Assessor—Copren	Add designation to first box: <u>SRA—Senior Residential Appraiser</u> SBE Response: SRA does require a level of training equivalent to those of the other designations listed as acceptable, nor does it require successful completion of a comprehensive examination. The focus is only on residential property.	Not accepted—see SBE response
25	4	23	CA Assessors' Association—Kidwell	Revise sentence: An appraiser's certificate <u>or advanced appraiser's certificate</u> becomes invalid upon the appraiser's retirement or termination of employment. Once no longer se employed <u>by the Board or a local assessor</u> , the appraiser may not imply in any way that he or she is currently certified by the Board.	Partially accepted— not necessary to add advanced to this section as it's a given
26	5	27	San Joaquin County Assessor—Wilson	Delete and Relocate sentence: 1. Record property characteristics, <u>but not make a judgment as to the quality of the characteristics.</u>	Accepted
27	5	30	San Joaquin County Assessor—Wilson	Delete sentence: 4. Suggest a classification for the selection of a cost factor.	Accepted
28	5	32	CA Assessors' Association—Kidwell	Revise sentence: 6. In the event of an addition or remodeling, attempt to obtain or verify the cost and provide a description of items that were <u>added</u> , deleted or replaced.	Accepted
29	5	33	CA Assessors' Association—Kidwell Riverside County Assessor—Hansson	Add sentence: 7. <u>Calculate a manual or automated cost value for review by a certified appraiser.</u>	Accepted
30	6	11	CA Assessors' Association—Kidwell Riverside County Assessor—Hansson	Revise sentence: <u>The assistant may request income and expense information through the U.S. mail or electronic mail using approved forms.</u>	Partially accepted— see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
31	6	11	CA Assessors' Association—Kidwell Riverside County Assessor—Hansson	Revise sentence: The assistant may not process any information <u>alter any data to be used for appraisal purposes.</u>	Not accepted—see SBE rewrite
32	6	17	San Joaquin County Assessor—Wilson	Delete sentence: The suggested building classification and estimate of effective age is reasonable.	Accepted
33	6	31	CA Assessors' Association—Kidwell Siskiyou County Assessor—Mallory	Relocate and Revise paragraphs: Certified appraisers who do not qualify to perform audits of mandatory accounts (those with a reported value as specified by Section 469) may perform only clerical tasks under the supervision of a qualified auditor-appraiser during a mandatory audit. The qualified auditor-appraiser must examine all records and documents deemed necessary to make an accurate estimate of the value of the property <u>assist in the performance of a mandatory audit under the direct supervision of a qualified auditor-appraiser. In addition to assisting with the gathering of audit information, the certified appraiser may verify the market value of real property pursuant to Sections 110 and 110.1, and to audit for real property escapes and new construction. The auditor-appraiser shall have ultimate responsibility for the valuation of personal property and trade fixtures in the mandatory audit.</u>	Accepted—see SBE rewrite
34	7	-	Orange County Assessor—Hood	Comment: Re-employment of Permanently Certified Appraisers – Please address what the training hour requirements are for part time certified appraisers. (Part time meaning retirees or other appraisers that are employed less than 1000 hours or 6 months during the year.) SBE Response: Section 671 does not allow for requiring different training hour requirements for part-time employees; therefore, they will be required to meet the mandates of section 671. Statute or rule clarification would be required to change this requirement.	See SBE Response
35	7	7	Orange County Assessor—Hood	Revise paragraph: Section 671 requires that holders of an appraiser's certificate receive 24 hours of training each year. <u>Training hours are required the fiscal year following certification, i.e., certification received 6/15/03, hours first required for the 2003/04 fiscal year.</u> Holders of advanced certificates must receive 12 hours of training each year. <u>The 12 hour requirement begins in the fiscal year advanced certification is awarded.</u>	Accepted—see SBE rewrite

NO.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
36	7	11	CA Assessors' Association—Kidwell	Revise paragraph: Training hours completed during the year of temporary certification will be applied when an permanent appraiser certification is granted. Courses taken prior to temporary certification will not be counted for purposes of calculating annual training hours. Training hours in excess of the annual requirements may be applied to any deficits that may occur during the next three years (appraiser certification) or two years (advanced certification) for permanent appraiser's certification or two years for advanced appraiser's certification.	Not accepted—see SBE rewrite
37	7	21	CA Assessors' Association—Kidwell	Revise sentence: For a standard appraiser permanent appraiser's certification, hours are calculated based on the past three years plus the current year; for <u>For</u> advanced appraiser's certification, hours are calculated based on the past two years plus the current year.	Accepted
38	7	24	CA Assessors' Association—Kidwell	Revise sentence: Hours are calculated on a first in, first out (FIFO) <u>first-in/first-out</u> basis.	Accepted
39	7	26	CA Assessors' Association—Kidwell	Revise paragraph: Thus, for purposes of a standard appraiser permanent appraiser's certification, in any given year a maximum of 72 hours may be carried forward to meet the training requirements of future years. Any hours that were earned more than three years prior are unavailable <u>for use for this purpose</u> . For purposes of an advanced appraiser's certification, in any given year a maximum of 24 hours may be carried forward to meet the training requirements of future years. Any hours that were earned more than two years prior are unavailable <u>for use for this purpose</u> .	Accepted
40	7	35	CA Assessors' Association—Kidwell	Revise sentences: Training Coordinators in the assessors' offices are responsible for <u>may assist in</u> scheduling and enrolling students in Board classes. A minimum of 25 students are required for a class. A tentative schedule of classes is made available to all local assessors <u>and is available on the Board's website</u> .	Partially accepted—see SBE rewrite; last proposed addition not accepted
41	8	2	CA Assessors' Association—Kidwell	Revise paragraph: Board staff is responsible for conducting or approving the training required by Section 671. Appraisers, through their employer, should submit to Board staff information about proposed or completed training courses <u>with the intent to obtain training credit hours</u> SBE Form C-74 must be submitted with a description, outline or agenda for completed courses if prior approval for credit hours was not obtained.	Partially accepted—see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
42	8	9	CA Assessors' Association—Kidwell	Revise paragraph: To ensure that training credit is allowed for a course, approval from Board staff should be requested in advance. Approval is granted only for a course that involves student participation and is under the direction of a competent instructor in a classroom environment (including online instruction <u>or videoconferencing</u>). Whether an approval for a course is sought in advance or after the completion of the course, attendees, <u>instructors, or coordinators may</u> should send Board staff the course description and/or the course curriculum or outline to evaluate the program <u>for the purpose of determining and approving training credit hours.</u>	Accepted—see SBE rewrite
43	8	15	CA Assessors' Association—Kidwell Orange County Assessor—Hood	Revise word: Similar courses conducted at different times and locations is <u>are</u> credited with the same number of training hours	Sentence is no longer in SBE rewrite
44	8	19	CA Assessors' Association—Kidwell Sacramento County Assessor—Conde Orange County Assessor—Hood	Revise paragraph: Training credit is <u>hours are</u> granted only to students who "successfully complete" a course. An appraiser may receive <u>training credit hours</u> for a course previously taken if a sufficient amount of time has <u>five years have</u> passed since successfully completing the course. A sufficient amount of time is considered to be five years. <u>Training hours will be granted given that the student attains at least a 50% test grade with proportional hours for attendance.</u>	Partially accepted—see SBE rewrite
45	8	23	CA Assessors' Association—Kidwell	Revise sentence: An appraiser may receive <u>training credit hours</u> towards the annual training requirement for teaching a course....	Not accepted
46	8	28	CA Assessors' Association—Kidwell	Revise paragraph: To ensure a high standard of competence among appraisers employed by local assessors and the Board, only appraisal training that may be reasonably <u>be</u> expected to improve or maintain an individual appraiser's competence in the field of appraisal will be approved. ... subject to property taxation <u>or the law bearing on the appraisal of such property.</u>	Accepted—see SBE rewrite
47	8	33	CA Assessors' Association—Kidwell	Revise sentence: Appraisers attending approved appraisal courses will receive one hour of credit for each hour of classroom instruction.	Accepted
48	9	3	CA Assessors' Association—Kidwell	Relocate paragraph: Credit for college level nonappraisal real estate courses will be allowed at a rate of 12 hours per semester unit. An appraiser attending a 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 9 hours per quarter unit.	Accepted—see SBE rewrite
49	9	7	CA Assessors' Association—Kidwell	Delete heading: Accounting and Auditing Courses	Not accepted

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
50	9	8	CA Assessors' Association—Kidwell Sacramento County Assessor—Conde	Revise sentence: Basic accounting and auditing courses will be approved only for auditor-appraisers who do not have a degree with a specialization in accounting and for the cross-training of real property appraisers. Training credit for advanced accounting courses will only be given to auditor-appraisers and real property appraisers holding an advanced certification <u>or auditor-appraisers.</u>	Accepted—see SBE rewrite
51	9	12	CA Assessors' Association—Kidwell	Delete paragraph: As described above, credit for college level courses will be allowed at a rate of 12 hours per semester unit and 9 hours per quarter unit.	Not accepted
52	9	14	CA Assessors' Association—Kidwell	Delete heading: Other Courses	Not accepted
53	9	15	CA Assessors' Association—Kidwell	Revise paragraphs: Approval will <u>also</u> be considered for courses, including computer courses, that do not fall into the aforementioned categories if such courses are relevant to an appraiser's assigned or prospective duties. Courses in management, business administration, supervision, or public administration may be approved if the appraiser's job duties include management or administration. These courses count towards up to 25 percent of the appraiser's annual training requirement. In other words, these courses count for up to 6 hours per year for holders of an appraiser's certificate and for up to 3 hours per year for holders of an advanced certificate.	Not accepted
54	9	20	Los Angeles County Assessor—Mikasa	Revise sentence: In other words, these courses count for up to 6 hours per year for holders of an <u>a standard</u> appraiser's certificate and for up to 3 hours per year for holders of an advanced certificate.	Not Accepted
55	9	22	CA Assessors' Association—Kidwell	Revise heading: Approval and Determination of <u>Training Credit Hours of Credit</u> for Other Types of Training	Accepted—see SBE rewrite
56	9	24	CA Assessors' Association—Kidwell	Revise sentence: Seminars and workshops sponsored by various appraisal organizations will be approved for training credit <u>hours</u> if the objective and content of the programs are designed to help appraisers improve their job performance.	Accepted
57	9	24	Orange County Assessor—Hood	Revise sentence: Seminars and workshops sponsored by various appraisal organizations will be approved for training credit if the objectives and content of the programs are designed to help appraisers improve their job performance <u>develop and/or enhance the skill and expertise of the appraisers or auditor-appraisers in the performance of their duties.</u>	Accepted
58	9	29	CA Assessors' Association—Kidwell	Revise sentence: The approval of a program one year does not insure <u>ensure</u> approval for the same number of hours for subsequent years.	Accepted
59	10	1	CA Assessors' Association—Kidwell	Revise heading: <u>California Assessors' Association Conferences and Meetings</u>	Accepted

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
60	10	2	CA Assessors' Association—Kidwell	Delete heading: Assessors' Conferences	Accepted
61	10	3	CA Assessors' Association—Kidwell	Revise paragraph: The assessors' <u>California Assessors' Association</u> conferences and <u>meetings</u> are approved for appraiser training credit on the same basis as seminars and <u>workshops</u> presented by appraisal organizations.	Accepted—see SBE rewrite
62	10	5	CA Assessors' Association—Kidwell	Delete paragraph: Normally, credit is limited to certified personnel involved in management or administration. Thus, assistant assessors', chief appraisers, and appraisal division chiefs (i.e., principal appraisers) may receive credit. Credit may be granted to other personnel only if a specific need for exposure to the information can be demonstrated in advance. Assessors' personnel who are part of the program may receive credit for their participation.	Accepted
63	10	10	CA Assessors' Association—Kidwell	Revise paragraph: The program of each regional conference or <u>meeting</u> is evaluated on its own merits. The host county <u>agency</u> is responsible for submitting the request for approval in advance and for submitting the list of attendees to the Board.	Accepted—see SBE rewrite
64	10	10	Orange County Assessor—Hood	Revise paragraph: The program of each regional conference is evaluated on its own merits. <u>Training credit will be given if the objectives and content of the programs are designed to enhance or improve assessor departments' assessment methodology, procedures, or practices.</u> The host county is responsible for submitting the request for approval in advance and for submitting the list of attendees to the Board.	Accepted—see SBE rewrite
65	10	13	CA Assessors' Association—Kidwell	Delete heading: Chief Appraiser Meetings	Accepted
66	10	14	CA Assessors' Association—Kidwell	Revise paragraph: The p Periodic <u>regional</u> conferences and meetings of assessors' chief appraisers <u>organizations affiliated with the California Assessors' Association</u> are approved for credit when training will result from the presentation of proposed solutions to appraisal problems or to <u>property tax law and its application</u> . The meeting must follow an agenda with speakers assigned to the various topics. Credit is not allowed for time spent summarizing the results of prior chief appraiser meetings or for general discussion periods. Personnel who are part of the program may receive credit, but training credit will ordinarily be limited to chief appraisers. <u>Assessors' personnel who are part of the program may receive training credit hours for their participation.</u>	Accepted—see SBE rewrite
67	10	18	Sacramento County Assessor—Conde	Delete sentence: Personnel who are part of the program may receive credit, but training credit will ordinarily be limited to chief appraisers.	Accepted—see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
68	10	20	CA Assessors' Association—Kidwell	Delete paragraph: The program of each meeting is evaluated on its own merits. The host county staff is responsible for submitting the request for approval in advance and for submitting the list of attendees to the Board.	Partially accepted—see SBE rewrite
69	10	20	Orange County Assessor—Hood	Revise sentence: The program of each meeting is evaluated on its own merits. <u>Training credit will be given if the objectives and content of the programs are designed to enhance or improve assessor departments' assessment methodology, procedures, or practices.</u>	Partially accepted—see SBE rewrite
70	10	23	CA Assessors' Association—Kidwell	Delete heading: Meetings of Assessors' Association Subcommittees	Accepted
71	10	24	CA Assessors' Association—Kidwell	Revise paragraph: Specific <u>Other</u> meetings of an <u>the</u> California Assessors' Association Subcommittee or its affiliated organizations are approved for training credit only if it's <u>the</u> stated purpose of the meeting is to train attendees in policy or procedures that have already been established. The format must be similar to that of an <u>other</u> approved meetings of chief appraisers . Working sessions where attendees seek solutions, design procedures, or propose strategies to deal with problems are not approved <u>for training credit</u> .	Partially accepted—see SBE rewrite
72	10	29	CA Assessors' Association—Kidwell	Revise sentence: The committee meeting chairperson <u>host agency</u> is responsible for requesting approval for <u>training credit hours</u> in advance and for submitting the list of attendees to the Board.	Accepted—see SBE rewrite
73	10	32	CA Assessors' Association—Kidwell	Revise sentence: Training <u>credit</u> hours allowed for each individual course will be determined by reviewing <u>the</u> course materials <u>or</u> <u>outline</u> .	Accepted—see SBE rewrite
74	11	3	CA Assessors' Association—Kidwell	Revise sentence: Board <u>Staff</u> must be able to receive a copy of the course <u>outline</u> <u>and/or</u> materials and the examination in order to determine the number of hours of credit.	Accepted—see SBE rewrite
75	11	6	CA Assessors' Association—Kidwell	Add sentence: Credit is not given for training hours when an appraiser successfully challenges a course by examination only. <u>However, successfully challenged courses, by examination, will qualify for recognition as part of the required training for an advanced appraiser's certification.</u>	Accepted
76	11	9	CA Assessors' Association—Kidwell	Revise paragraph: Training hours <u>may be</u> allowed for courses <u>presented via videoconferences or training videos</u> . <u>Training credit hours will be</u> are determined by <u>Board staff upon reviewing of the course outline or materials</u> .	Accepted—see SBE rewrite

No.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
77	11	11	CA Assessors' Association—Kidwell	Add sentence: Under Rule 284(a), the training requirement for an appraiser's certificate or advanced certificate shall be met for each fiscal year, commencing July 1 and ending June 30. Failure to obtain the required training constitutes grounds for revocation of an appraiser's certificate or advanced appraiser's certificate. <u>It is the responsibility of each appraiser or auditor-appraiser to see to the completion of his or her annual educational requirements.</u>	Accepted
78	11	18	CA Assessors' Association—Kidwell	Revise sentence: A letter is sent to the appraiser who appears to have deficient training hours and to the assessor of the county or the city and county where the appraiser is employed or to the appropriate Board division chief <u>explaining the apparent deficiency.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
79	11	21	CA Assessors' Association—Kidwell	Revise paragraph: The letter sent to the appraiser is accompanied by a report of the training and respective hours completed by the individual so the appraiser will have an opportunity to reconcile his or her records with the report. <u>If training has been completed but has not been included on the training report, the name of the course, date and proof of completion, and training hours completed must be submitted. For non-Board provided courses, a course outline or seminar agenda must also be submitted.</u> Written corrections or changes to the report must be submitted no later than 30 calendar days after the receipt of this information <u>the letter advising the appraiser of the deficiency in training hours. No later than 30 calendar days after the receipt of this information, Board staff will review the information submitted and make necessary changes to the appraiser's training hours, if warranted, and notify the appraiser, whether or not the corrections and/or changes have been accepted. A copy of the revised training report will be sent to the appraiser.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
80	11	25	CA Assessors' Association—Kidwell	Add sentence: If the appraiser is, in fact, deficient in training hours, a written plan for resolving the deficiency, as well as a plan for meeting the training requirements for the current fiscal year, must be submitted by the appraiser to the Board within 30 calendar days of receiving the above notification. <u>The plan shall be submitted to the Board after the appraiser has consulted with and provided a copy of the plan to the assessor or Board division chief.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284

NO.	PAGE/LINE REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
81	12	1	CA Assessors' Association—Kidwell	Add sentences: During the conference call or meeting, the appraiser and the panel will discuss the training deficiencies and establish a plan to make up the deficiency and to satisfy the annual training requirements for the current fiscal year. <u>The assessor or Board division chief, or their representative, may participate in the conference call or meeting. If the appraiser is unable to participate in the conference call or attend the meeting on the scheduled date, the appraiser must reschedule the conference call or meeting with the panel for a date within 30 calendar days of the originally scheduled date.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
82	12	4	CA Assessors' Association—Kidwell	Add sentence: If the appraiser presents an acceptable plan to the panel to make up the deficiencies, the Board will notify the appraiser and the assessor or Board division chief. <u>No further action will be taken unless the appraiser fails to meet the requirements of the plan by the deadline agreed upon by the parties.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
83	12	6	CA Assessors' Association—Kidwell	Revise paragraph: If the appraiser fails to participate in the conference call or attend the meeting with the panel or fails to follow the established plan, <u>as set forth above, and remains delinquent at the end of the time frame specified,</u> the panel will inform the Deputy Director of the Board's Property and Special Taxes Department, or his or her designee, that proceedings should be initiated to revoke the appraiser's certificate. <u>A certified letter will be sent to the appraiser and the assessor or division chief by the Deputy Director, or his or her designee, regarding the Board's decision to initiate formal revocation proceedings.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
84	12	10	CA Assessors' Association—Kidwell	Revise paragraph: Formal revocation proceedings will <u>shall</u> be initiated if the foregoing informal revocation process cannot <u>could not</u> satisfactorily resolve the appraiser's deficiency in training hours. Formal revocation proceedings will <u>shall</u> be conducted in a hearing before an administrative law judge in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code).	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284
85	12	15	CA Assessors' Association—Kidwell	Add paragraph: <u> Holders of certificates shall report to the Board the training and respective hours completed for each fiscal year ending June 30. Reporting shall be effective as of the fiscal year commencing July 1, 2003.</u>	Not accepted—see SBE rewrite where this section has been deleted and refers to Rule 284