



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2016/049

November 30, 2016

TO COUNTY ASSESSORS,
COUNTY COUNELS, AND
OTHER INTERESTED PARTIES:

**CALIFORNIA CODE OF REGULATIONS
TITLE 18, PUBLIC REVENUES**

PROPERTY TAX RULES 282 AND 283

Following a public hearing on May 25, 2016, the State Board of Equalization amended Property Tax Rules 282, *Temporary Certification*, and 283, *Permanent Certification*. The amendments were initiated pursuant to section 100, Title 1, of the California Code of Regulations. The rule amendments became effective on October 26, 2016.¹

Rules 282 and 283 were amended to change the term "regulation" to "rule" for consistency with Government Code section 15606 which authorizes the Board to prescribe rules.

Rule 283(a)(3)(B) was also amended to change the name of the Department of Real Estate to the Bureau of Real Estate. The Governor's Reorganization Plan No. 2 replaced the Department of Real Estate, which was previously part of the Business, Transportation and Housing Agency, with the Bureau of Real Estate, which is part of the Department of Consumer Affairs, as the entity that issues real estate licenses. In addition, Rule 283(a)(3)(C) and (D) were amended to clarify the name of the Board's Property Tax Department.

Enclosed are final printed copies of the rules. In addition, the rules are posted on the Board's website at www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html.

If you have any questions regarding the contents of these rules, please contact the County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:grs
Enclosure

¹ Pursuant to section 100, nonsubstantive changes are effective as of the date the changes are filed with the California Secretary of State.

State of California

BOARD OF EQUALIZATION

PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax

Chapter 2. Assessment

Article 7. Qualifications of Appraisers

Rule 282. Temporary Certification.

Authority: 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 Rule 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 Rule 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 August 15, 1984, effective February 13, 1985.

Amended February 4, 1997, effective July 6, 1997.

Amended January 9, 2003, effective June 27, 2003.

Amended May 25, 2016, effective October 26, 2016

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BOARD OF EQUALIZATION

PROPERTY TAX RULES

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Article 7. Qualifications of Appraisers

Rule 283. Permanent Certification.

Authority: 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:

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

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

(C) an appraiser aide or appraiser trainee in an assessor's office or in the Board's Property Tax Department, or

(D) an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of the Board's Property Tax Department, 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 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.

Four years of relevant experience or any combination of relevant experience and of education in an accredited institution of higher education totaling four years can be substituted for the educational requirement in subsection (a)(2). When fewer than four years of education in an accredited institution of higher education are used to meet the minimal 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 requirement shall consist of either 30 semester units or 45 quarter units. The qualifications of the person seeking permanent certification in this manner shall be submitted on a form supplied by the Board when the person files the application.

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

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

Rule 283 (continued)

History: Adopted April 10, 1968, effective May 12, 1968.
Amended January 7, 1970, effective February 8, 1970.
Amended December 15, 1971, effective January 19, 1972.
Amended August 15, 1984, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.
Amended May 25, 2016, effective October 26, 2016