

APPRAISER AND ASSESSMENT ANALYST CERTIFICATION AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Appraiser and Assessment Analyst Certification Survey Topic. In general, citations include Constitutional provisions, sections of the Revenue and Taxation Code, other applicable statutes, court cases, Property Tax Rules, Assessors' Handbook Sections, Letters To Assessors, and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
Government Code	
§15606	The BOE has the duty to prescribe rules and regulations for assessors and local boards of equalization, to prescribe and enforce the use of property tax forms, and to prepare and issue instructions to assessors to promote uniformity throughout California.
§15606.5	Training of assessors and their staff shall be provided by the BOE on a nonreimbursable basis.
§15608	The BOE shall instruct, advise, and direct assessors as to their duties under the law. The BOE may also obtain the Attorney General's opinion on any questions of law relating to assessors' duties.
§24002.5	Any assessor who assumes office after January 1, 1997, must obtain a valid appraiser's certificate issued by the BOE within 30 days of taking office. The assessor may acquire a temporary certificate that allows him or her to exercise the duties and powers of office for up to one year.
Revenue and Taxation Code	
§670	<p>No person shall perform the duties or exercise the authority of a property tax appraiser unless he or she has a valid appraiser's or advanced appraiser's certificate issued by the BOE.</p> <p>The BOE shall have an examination for applicants of appraisal certificates. The examination shall be developed in consultation with the California Assessors' Association.</p> <p>No employee shall perform the duties of auditor or auditor appraiser under §469 of the Revenue and Taxation Code or §15624 of the Government Code unless he or she holds a degree with a specialization in accounting, is a licensed accountant, or has passed a civil service or merit system exam, or holds the office of assessor.</p>
§671	Holders of valid appraiser's certificates are subject to annual training requirements

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	<p>in order to retain his/her certificate. Holders of an appraiser's certificate must complete 24 hours of BOE conducted or BOE approved training each year. Holders of an advanced appraiser's certificate must complete 12 hours of BOE conducted or BOE approved training each year. (Note: "Certified" appraisers are not mentioned in §671).</p> <p>An appraiser is eligible for an advanced appraiser's certificate after an appraiser's certificate is held for 3 years and the appraiser has met one of the following requirements: 1) completed a course of study prescribed by BOE, 2) has passed the advanced-level certification examination given by the BOE, or 3) holds a qualifying designation from a recognized professional appraisal organization.</p> <p>Failure to complete the required training shall constitute grounds for revocation of an appraiser's certificate.</p>
§672	<p>Applicants for BOE certification must disclose financial interests in any corporation. . <i>(Note for survey reviewer – initial disclosure is done on form BOE-121. Thereafter, each assessor annually certifies to the BOE that his/her appraisal staff has disclosed financial interests.)</i></p>
§673	<p>The BOE may issue a temporary certificate to a person to afford them the opportunity to apply for and take the certification examination.</p> <p>A temporary certificate shall not be issued to exceed one year.</p> <p>A temporary certificate shall not be renewed.</p>
§674	<p>Sections 674 through 680 apply only to participating counties. Requires any county assessor employee that makes change in ownership decisions or property tax exemption decisions to hold a BOE issued assessment analyst certificate.</p>
§675	<p>In order to retain a valid certificate, every certified assessment analyst must complete at least 24 hours of training conducted or approved by the BOE in each one-year period.</p>
§676	<p>Applicants for BOE certification must disclose financial interests in any legal entity. Thereafter, the form shall be completed annually.</p>
§677	<p>The BOE may issue a temporary certificate to an employee hired in a county subsequent to January 1, 2016. The employee will have up to one year from the time the employee is granted temporary certification to successfully pass one of the certification examinations and earn a permanent analyst certification.</p>
§678	<p>For employees working in counties prior to January 1, 2016, the BOE may issue an interim certification and the employee will have up to four years from the time the employee is granted interim certification to successfully pass one of the certification examinations and earn a permanent analyst designation.</p>
§679	<p>Noncertificated staff may still prepare and work with exemptions applications and</p>

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	change in ownership documents as long as they are not responsible for making exemption or change in ownership decisions.
§680	The provisions in article only apply in counties or cities and counties that have passed a resolution upon the recommendation of the assessor.
§681	Establishes requirements for the performance by contractors of appraisal work done for assessors. Includes provisions for competitive bidding, safeguarding confidential information, and using BOE-prescribed language in the appraisal services contract
§1624.01	On or after January 1, 2001, assessment appeals board (AAB) members must complete training as a condition of service on the board. <i>(Note for survey reviewer: this citation is provided for information purposes only. The BOE does not have jurisdiction over the AAB.)</i>
§1624.02	Training for assessment appeals board members may be conducted either by the BOE or by the county. Curricula prepared by either entity must be collaboration between county and the BOE, although BOE final approval is required for county-sponsored training. The BOE will provide training at no charge. <i>(Note for survey reviewer: this citation is provided for information purposes only. The BOE does not have jurisdiction over the AAB. Additionally, please note that the training referenced in this citation is available on-line on the BOE's website at http://www.boe.ca.gov/proptaxes/pttraining.htm.)</i>
Property Tax Rules	
Rule 281	An appraiser for property tax purposes is an employee of the state, a county, or a city and county who renders value judgments. Appraiser includes persons making building classification judgments for cost estimating purposes and auditors or auditor appraisers making value judgments.
Rule 282	<p>A person shall not perform the duties of appraiser unless he or she has been issued a temporary or permanent certificate by the BOE.</p> <p>A temporary certificate shall be issued if the person is employed to perform the duties of an appraiser, and meets minimum qualifications outlined in Rule 283. The assessor shall submit the qualifications to the BOE on a form supplied by the BOE. <i>(Note for survey reviewer – application is made on form BOE-740-A.)</i></p> <p>A newly elected or appointed assessor must apply for a temporary certificate within 30 days of his or her assuming office. Upon request, the BOE shall issue a temporary certificate to the assessor.</p>
Rule 283	Sets forth the criteria for permanent certification and outlines the minimum qualifications. In addition to meeting minimum education and/or experience requirements, the person must pass a BOE-prepared or approved certification

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	<p>examination.</p> <p>A permanent certificate is suspended when a person terminates employment but is automatically reinstated when the person is employed again as an appraiser for tax purposes.</p>
Rule 284	<p>Failure to maintain annual training requirements shall constitute grounds for revocation of certificates. Guidelines are provided for calculating the number of training hours completed as well as for informal and formal revocation. Effective July 1, 2003, holders of certificates must report to the BOE the training and training hours completed annually.</p>
Letters To Assessors	
96/34	<p>Contract appraisers working for assessors are subject to the same BOE certification requirements as appraisers employed on the assessor's staff. They may apply for temporary certification if their work period will not exceed one year; otherwise, they should seek permanent certification.</p>
2000/055	<p>Describes the BOE's survey of county assessors' practices regarding contract appraisers. Highlights the provisions of legislation (section 674) controlling the contract bid process and the language of the contract itself. Offers examples of suggested contract language for confidentiality and alternative fee provisions.</p>
2000/076	<p>Announces BOE's plans for training of members of local assessment appeals boards, as required by Ch. 942, Statutes of 1999 (amended §1624 - 1624.05 of the Revenue and Taxation Code). <i>(Note for survey reviewer: this citation is provided for information purposes only. The BOE does not have jurisdiction over the AAB.)</i></p>
2015/026	<p>Explains the educational qualifications of an individual being considered for an appointment as an auditor-appraiser.</p>
2015/049	<p>Guidelines for Appraiser Certification and Training. These Guidelines supercede those that were previously adopted on February 23, 2011 which were distributed in Letter To Assessors 2011/013.</p>
Annotations	
125.0005	<p>See LTA 96/34.</p>
125.0008	<p>Assessors who took office after January 1, 1997, or who hold valid appraiser's certificates and wish to maintain them must meet the annual training requirement.</p>
125.0010	<p>Failure to file a statement of financial interest is not grounds to revoke an appraiser certificate.</p>

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125.0020	An outside expert hired by an assessor to value specialized properties must hold a valid appraiser's certificate.
125.0030	BOE-approved training includes formal appraisal courses and workshops offered by recognized appraisal societies; UC extension, state college and university, and community college courses in appraisal; and locally conducted assessor's training programs.
290.0020	The law allows the assessor to contract with an expert appraiser to value property for which special expertise is required.
290.0021	Even with expert appraisal assistance, it is still the assessor's duty to enroll the property per §405 in accordance with applicable property tax statutes.