Training and Certification

Background

Certification

Under Revenue and Taxation Code section 670 (effective 1967) any person performing the duties of an appraiser for property tax purposes as an employee of the state, any county, or any city and county must hold a valid appraiser's certificate issued by the State Board of Equalization. Sections 670 through 673, and Property Tax Rules 281 through 284, govern the issuance of such certificates.

For property tax purposes, Rule 281 defines an appraiser as one who renders value judgments and/or makes building classification judgments for cost estimating purposes in the administration of the valuation phase of ad valorem property taxation under Article XIII and Article XIII A of the California Constitution.

Rule 282 requires the State Board of Equalization to issue a qualified applicant, performing the duties of a property tax appraiser, a temporary appraiser's certificate which is valid for a one-year period. A temporary appraiser's certification allows an appraiser to perform the duties of a property tax appraiser during the one-year training period.

In order to continue performing appraisal duties after the expiration of the training period, a permanent appraiser's certification must be achieved within one year of employment. A permanent appraiser's certification is granted when an individual attains a passing grade on an examination, prepared or approved by the State Board of Equalization, which covers fundamental property tax appraisal concepts.

In addition to permanent certification, an appraiser who has held a permanent appraiser's certificate for at least three years is eligible for certification as an advanced appraiser. Advanced appraiser certification is achieved by: (1) successfully completing a course of study prescribed by the State Board of Equalization; (2) holding a designation from a recognized professional appraisal organization; or (3) passing an advanced level examination developed by the State Board of Equalization.

Training

Once granted, the permanent appraiser's certificate remains valid, subject to the 24-hour annual training requirement set forth in section 671 and Rule 284, for as long as the individual performs the duties of an appraiser for property tax purposes. Similarly, once granted, the advanced appraiser's certificate remains valid, subject to the 12-hour annual training requirement set forth in section 671 and Rule 284, for as long as the individual performs the duties of an appraiser for property tax purposes.

Section 671 provides that the appraiser training which must be completed to retain a valid appraiser's certificate will be conducted or approved by the State Board of Equalization.

Discussion Items

- Changes made to the program since last year.
- Meetings with the California Assessors' Association, Education Subcommittee.
- Topics for future training workshops or classes.
- Benefits of on-line interactive training classes.