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June 6, 2003

TO INTERESTED PARTIES:

GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING

Letter To Assessors 2003/030, dated April 15, 2003, announced a project to develop guidelines in the area of appraiser certification and training. The purpose of this project is to develop written standards for processing applications for appraiser certification and for meeting annual training requirements.

The April 15 letter invited suggestions for content for the guidelines and provided a timeline for the project. Staff has now completed a draft of the guidelines which attempts to reflect much of the input that has been received from interested parties. The draft may be accessed from the Board's Web site at [www.boe.ca.gov/proptaxes/certtimeline.htm](http://www.boe.ca.gov/proptaxes/certtimeline.htm). Additionally, hard copies of the draft may be obtained by contacting Mr. Mark Nisson at (916) 324-0295, [Mark.Nisson@boe.ca.gov](mailto:Mark.Nisson@boe.ca.gov), or Ms. Nancy James at (916) 445-0208, [Nancy.Janes@boe.ca.gov](mailto:Nancy.Janes@boe.ca.gov).

Suggested changes to the draft should be provided in the form of specific alternative text, and should reference the page and line number where the suggested change would be made. Suggested changes should be received in our office by July 11, 2003. You may e-mail your suggestions to Mr. Nisson or Ms. James at the above addresses.

By August 1, staff will prepare a matrix summarizing the suggested changes. The matrix will serve as the basis for discussion at a meeting of interested parties on August 13, 2003. Any issues that remain unresolved after the meeting of interested parties will be brought before the Board's Property Tax Committee at its meeting in Sacramento on October 15.

Thank you for your participation in this project.

Sincerely,

s/s Dean R. Kinnee

Dean R. Kinnee, Chief  
Assessment Policy and Standards Division

DRK:nj  
Enclosure

# Guidelines for Appraiser Certification and Training

## INTRODUCTION

Under section 670 of the Revenue and Taxation Code,<sup>1</sup> any person performing appraisals 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 Board. Sections 670 through 673 and Property Tax Rules 281 through 284 govern the issuance of such certificates (see Appendix A).

These guidelines summarize (1) the requirements for *obtaining* an appraiser's certificate, (2) the requirements for *retaining* a certificate once obtained, and (3) the procedures for *revoking* a certificate.

## REQUIREMENTS FOR APPRAISER CERTIFICATION

### Temporary Certification

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. A temporary appraiser's certificate is also issued, without qualification, to a person who has been duly elected or appointed to the office of assessor. Temporary certification allows a new appraiser to make judgments as to value during a one-year training period.

### Application for Temporary Certification: Minimum Requirements

The appraiser must complete an "Application for Temporary Certification." The application form is available from the Board. In the case of an appraiser employed by local assessors' offices, either the assessor or assistant assessor must approve an application for temporary certification.

To be eligible for temporary certification, an appraiser must meet the specific qualifications enumerated in Rule 283 *or* have equivalent qualifications which demonstrate that the individual is competent to perform the work of an appraiser (Rule 282(b)). Specific qualifications under Rule 283 include *either* (1) graduation from a four year college *or* (2) graduation from high school (or equivalent) and four years of "relevant experience," as defined. An appraiser may also qualify through a combination of education and experience totaling four years.

When an assessor is requesting temporary certification 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 and a letter from the requesting assessor attesting to the qualifications of the applicant.

Some assessors employ noncertified appraiser aides and trainees. Time spent in this capacity may be considered "relevant experience" for purposes of meeting the minimum qualifications set forth in Rule 283. The experience of individuals employed in an assessor's office, other than

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<sup>1</sup> All statutory references are to the Revenue and Taxation Code unless otherwise indicated.

1 appraisers, appraiser aides, and appraiser trainees, is limited to qualifying for only 2/3 of the  
2 four-year experience requirement. The remaining 1/3 of time to be accumulated towards the four  
3 years of relevant experience must be accumulated by other relevant experience or by education  
4 in an accredited institution of higher education.

### 5 **Permanent Certification**

6 The new appraiser must receive permanent certification within one year of employment.  
7 Permanent certification is obtained by passing an examination (as discussed below) that covers  
8 fundamental appraisal concepts. Once an individual is permanently certified, he or she holds a  
9 valid "appraiser's certificate" for purposes of section 670.

10 Once granted, the appraiser's certificate remains valid, subject to an annual training requirement,  
11 for as long as the appraiser performs duties for property tax purposes. The certificate is valid for  
12 no other purpose.

13 The eligibility requirements for auditor-appraisers differ from those for appraisers. In general, an  
14 auditor-appraiser must hold a four-year degree with a specialization in accounting, be a licensed  
15 accountant in the state, or have passed a government civil service or merit system examination.

### 16 **The Certification Examination**

17 The Board administers the certification examination on an "as needed" basis. The examination is  
18 usually given following a session of the Board's Course 1, "Introduction to Appraising for  
19 Property Tax Purposes." This course, which spans 28 hours over four days, covers legal and  
20 economic aspects of value, the market value concept, fundamental appraisal principles, and the  
21 basic assumptions of the three approaches to value. A raw score of 70 percent must be achieved  
22 to pass the examination.

23 If an applicant does not pass the examination within one year of the date of employment, the  
24 temporary certificate expires and the applicant can no longer perform appraisal duties.

### 25 **Advanced Appraiser Certification**

26 Advanced certification is the Board's recognition of an appraiser's journey level status.  
27 Appraisers reach the journey level as a result of knowledge and skill acquired through training  
28 and experience.

29 An individuals who has held an appraiser's certificate for at least three years is eligible for  
30 certification as an advanced appraiser by either (1) completing a course of study prescribed by  
31 the Board, (2) holding a designation from a recognized professional appraisal organization, or (3)  
32 passing an examination designed specifically by the Board for advanced certification. Courses  
33 taken prior to certification, if relevant, will be applied for purposes of determining whether the  
34 appraiser has completed the required course of study.

35 The advanced certification examination is designed to test the candidate's knowledge of appraisal  
36 and value concepts and to apply those concepts in solving appraisal problems. A separate  
37 examination is provided for auditor-appraisers.

1 **Course of Study**

2 The Board has defined several broad topics that should be covered by any course of study  
3 designed to lead a beginning appraiser to journey level status and advanced certification. The  
4 following should be covered in sufficient depth.

5 1. Value and appraisal concepts. Formal instruction in these basic concepts should be  
6 acquired by beginning appraisers as quickly as possible. This type of knowledge is  
7 expected of those who acquire permanent certification and it is the foundation upon  
8 which a candidate for advanced certification should build.

9 2. Techniques and procedures for applying the three approaches to value.

10 Courses should offer specific information that allow appraisers to appraise more complex types  
11 of property. Students should be able to apply the information taught in these courses in problem  
12 solving exercises.

13 A sample course of study of Board courses:

14 Real Property Appraiser

15	Course 1	Introduction to Appraising for Property Tax Purposes
16	Course 2A	Replacement Cost Estimating of Residential Structures
17	Course 3	Residential Appraisal Procedures
18	Course 5	Income Approach to Value

19 Plus two advanced courses for which examinations are given.

20 Auditor-Appraisers

21	Course 1	Introduction to Appraising for Property Tax Purposes
22	Course 3	Residential Appraisal Procedures
23	Course 5	Income Approach to Value
24	Course 8	Appraisal of Equipment and Inventory

25 Plus two advanced courses for which examinations are given.

26 Beginning appraisers may pursue the course of study that is most available or best suits their  
27 needs. The number of courses and the emphasis on specific topics may vary among the  
28 alternative series, but all contain the same general information. Substitutions from other sources  
29 may be made for individual Board courses. Successful completion of an examination for each  
30 course in the series will be required. The examination must be taken in conjunction with the  
31 course and may not be challenged.

32 Many appraisers have already taken some or all of the courses necessary to complete an  
33 acceptable course of study. Past training, including courses that have been discontinued, will be  
34 recognized for purposes of advanced certification if the courses taken are equivalent to a series

1 that is currently deemed acceptable by the Board, provided the past training is already reflected  
2 in our training records.

3 An appraiser who wishes to receive advanced certification on the basis of past training should  
4 list on the application (BOE Form No. 747-BC) the titles, dates, and sources of all formal  
5 courses that appear to qualify for recognition. If Board staff finds that the series of courses  
6 constitutes a course of study that is acceptable, advanced certification will be awarded. An  
7 experienced appraiser who needs one or two additional courses may not take basic courses to  
8 complete a course of study. The training must be appropriate for the appraiser's current training  
9 needs.

10 Advanced certification will be granted to appraisers who have completed the Los Angeles  
11 County Assessor's extensive trainee program plus two formal advanced courses.

12 **Professional Designations**

13 The following designations issued by professional appraisal organizations are recognized for  
14 purposes of qualifying for advanced certification. The designations listed are not considered to  
15 be a complete listing of all designations; instead, they represent the designations that are  
16 presently approved. Other designations may qualify after being reviewed by the Board. As  
17 stated above, appraisers holding one of these professional designations qualify for advanced  
18 certification without the requirement of completing a course of study prescribed by the Board.

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

19 A copy of the designation certificate issued by the appraisal organization must accompany  
20 applications for advanced certification. In some cases, additional information may be required.

21 **Retirement or Termination of Employment**

22 An appraiser's certificate becomes invalid upon the appraiser's retirement or termination of  
23 employment. Once no longer so employed, the appraiser may not imply in any way that he or  
24 she is currently certified by the Board. Further, the certificate may not be displayed or referred to  
25 in the advertisements or business cards of appraisers seeking fees for their services. A former

1 employee may, however, state that he or she was *formerly* certified by the Board while employed  
2 by a local assessor or the Board.

### 3 **Re-employment of Permanently Certified Appraisers**

4 An appraiser's certificate will again be considered "active" upon the Board's receipt of a notice of  
5 re-employment on form SBE 743S, "Report of Property Appraiser's Change in Employment  
6 Status." The notice should include the date of termination from the prior county and the date  
7 current employment began.

8 Local assessors or the Board occasionally re-employ retired appraisers for periods of up to  
9 120 days during peak work periods. The appraiser's certificate will be considered active again  
10 upon the Board's receipt of written notice that the appraiser will be employed between specific  
11 dates.

### 12 **Contract Appraisers**

13 A local assessor's office that hires a contract appraiser should submit the "Application for  
14 Temporary Appraiser's Certification." Based upon information in the application, the Board will  
15 grant or deny temporary certification. The temporary certification is valid for a maximum of one  
16 year and is automatically reinstated, upon request, when there is a break in service of less than  
17 six months.

18 In many cases, temporary certification will be sufficient for a contract appraiser. However, if the  
19 continuous employment period is expected to extend beyond one year, the contract appraiser  
20 must obtain an appraiser's certificate (i.e., permanent certification).

### 21 **Participation of Noncertified Personnel in Valuation Activities**

#### 22 **Real Property Division**

23 A noncertified appraiser trainee or appraiser aide (assistant) may participate in an appraisal of  
24 real property to the following extent:

#### 25 ***Replacement Cost Estimate***

26 The assistant *may*:

- 27 1. Record property characteristics.
- 28 2. Measure and draw a diagram of a structure.
- 29 3. Make computation of the area of a structure.
- 30 4. Suggest a classification for the selection of a cost factor.
- 31 5. List items not covered by the cost factor.
- 32 6. In the event of an addition or remodeling, attempt to obtain or verify the cost and  
33 provide a description of items that were deleted or replaced.

1 ***Sales Comparison Approach***

2 The assistant *may*:

- 3 1. Obtain or verify the prices paid for the subject property and comparable properties.
- 4 2. Array the sales information and descriptions of the properties on a sales comparison
- 5 worksheet.

6 The assistant *may not*:

- 7 1. Make adjustments to the sales prices of either the subject property or comparable
- 8 properties.
- 9 2. Further process the information into value indicators.

10 ***Income Approach***

11 The assistant *may not* process any information.

12 In all cases, the appraiser must review all information that would affect the final value  
13 conclusion prior to making a value judgement. Further, the appraiser should verify the following  
14 before concluding the appraisal:

- 15 • An appraisal event has occurred.
- 16 • The correct property was inventoried.
- 17 • The suggested building classification and estimate of effective age is reasonable.
- 18 • The description of the property is accurate.
- 19 • The computations are accurate.
- 20 • The comparisons are reasonable.

21 **Business Division**

22 Noncertified technicians who input year-of-acquisition and cost information from source  
23 documents may also apply factors, as instructed, from percent good tables. They must, however,  
24 refer exceptional items and those with taxpayer comments to an appraiser. They may not make  
25 decisions as to property classifications.

26 Technicians may assist in the valuation of vessels and aircraft by selecting and applying  
27 information from a valuation guide deemed appropriate by an appraiser. An appraiser must first  
28 verify that the items are properly described and assessable. An appraiser must also review the  
29 resulting value estimate.

30 **Participation of Certified Appraisers in Audits of Property**

31 Certified appraisers who do not qualify to perform audits of mandatory accounts (those with a  
32 reported value as specified by Section 469) may perform only clerical tasks under the  
33 supervision of a qualified auditor-appraiser during a mandatory audit. The qualified

1 auditor-appraiser must examine all records and documents deemed necessary to make an  
2 accurate estimate of the value of the property.

3 Certified appraisers who do not qualify to perform audits of mandatory accounts may audit  
4 accounts which have a reported value less than that specified in Section 469.

## 5 **REQUIREMENTS FOR RETAINING CERTIFICATION**

### 6 **ANNUAL TRAINING REQUIREMENTS**

7 Section 671 requires that holders of an appraiser's certificate receive 24 hours of training each  
8 year. Holders of advanced certificates must receive 12 hours of training each year.

### 9 **Calculation of Hours**

10 Training hours completed during the year of temporary certification will be applied when  
11 permanent certification is granted. Courses taken prior to temporary certification will not be  
12 counted for purposes of calculating annual training hours. Training hours in excess of the annual  
13 requirements may be applied to any deficits that may occur during the next three years (appraiser  
14 certification) or two years (advanced certification).

15 The Board maintains records of training in order to advise assessors of the training needs of their  
16 staff and to identify those who have not met the annual requirements. The record for each  
17 appraiser consists of a listing of courses and the number of hours of credit received. The record  
18 also includes a computation that indicates the appraiser's training status. The computation for  
19 each year indicates whether the appraiser is current, deficient, or has surplus hours at the end of  
20 the fiscal year for which the computation was made.

21 For a standard appraiser certification, hours are calculated based on the past three years plus the  
22 current year; for advanced certification, hours are calculated based on the past two years plus the  
23 current year.

24 Hours are calculated on a first-in, first-out (FIFO) basis. In other words, the "oldest" training  
25 hours are applied first to meet any current year's training requirement.

26 Thus, for purposes of a standard appraiser certification, in any given year a maximum of  
27 72 hours may be carried forward to meet the training requirements of future years. Any hours  
28 that were earned more than three years prior are unavailable. For purposes of an advanced  
29 certification, in any given year a maximum of 24 hours may be carried forward to meet the  
30 training requirements of future years. Any hours that were earned more than two years prior are  
31 unavailable.

### 32 **Course Scheduling**

33 Each year Board training staff surveys assessors' offices to identify the courses they would prefer  
34 to be offered based on their needs. Courses are scheduled based on requests received and the  
35 staff available for instruction. Training Coordinators in the assessors' offices are responsible for  
36 scheduling and enrolling students in Board classes. A minimum of 25 students are required for a  
37 class. A tentative schedule of classes is made available to all local assessors.

1 **Responsibilities**

2 Board staff is responsible for conducting or approving the training required by Section 671.  
3 Appraisers, through their employer, should submit to Board staff information about proposed or  
4 completed training courses. A course description, outline, or agenda is necessary in order for  
5 Board staff to evaluate the relevance of the course to the particular appraiser's needs and to credit  
6 the appraiser with an appropriate amount of training hours.

7 **Approval and Determination of Hours of Credit for Formal Courses**

8 **General**

9 To ensure that training credit is allowed for a course, approval from Board staff should be  
10 requested in advance. Approval is granted only for a course that involves student participation  
11 and is under the direction of a competent instructor in a classroom environment (including online  
12 instruction). Whether an approval for a course is sought in advance or after the completion of  
13 the course, attendees should send Board staff the course description and/or the course curriculum  
14 or outline to evaluate the program.

15 Similar courses conducted at different times and locations is credited with the same number of  
16 training hours. If a course is acceptable but the number of training hours is excessive, only the  
17 number of hours justified by the circumstances will be allowed.

18 Approved training generally requires classroom exposure and does not include time devoted to  
19 homework assignments. Training credit is granted only to students who "successfully complete"  
20 a course. An appraiser may receive credit for a course previously taken if a sufficient amount of  
21 time has passed since successfully completing the course. A sufficient amount of time is  
22 considered to be five years.

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

27 **Appraisal Courses**

28 To ensure a high standard of competence among appraisers employed by local assessors and the  
29 Board, only appraisal training that may be reasonably expected to improve or maintain an  
30 individual appraiser's competence in the field of appraisal will be approved. Appraisal courses  
31 satisfying this condition are defined as being those in which the central or underlying theme is  
32 the valuation of some type of property that is subject to property taxation.

33 Appraisers attending approved appraisal courses will receive one hour of credit for each hour of  
34 classroom instruction.

35 **Nonappraisal Real Estate Courses**

36 To encourage appraisers to become familiar with the various aspects of the real estate field,  
37 many real estate related community college courses are approved for training. Qualifying

1 nonappraisal real estate courses include, but are not limited to, Real Estate Economics, Real  
2 Estate Principles, Real Estate Practices, or equivalent college-level courses.

3 Credit for college level nonappraisal real estate courses will be allowed at a rate of 12 hours per  
4 semester unit. An appraiser attending a three-unit course, for example, would receive 36 hours  
5 of credit. Appraisers attending courses given at schools that are on the quarter system will  
6 receive 9 hours per quarter unit.

### 7 **Accounting and Auditing Courses**

8 Basic accounting and auditing courses will be approved only for auditor appraisers who do not  
9 have a degree with a specialization in accounting and for the cross-training of real property  
10 appraisers. Training credit for advanced accounting courses will only be given to auditor-  
11 appraisers and real property appraisers holding an advanced certification.

12 As described above, credit for college-level courses will be allowed at a rate of 12 hours per  
13 semester unit and 9 hours per quarter unit.

### 14 **Other Courses**

15 Approval will be considered for courses, including computer courses, that do not fall into the  
16 aforementioned categories if such courses are relevant to an appraiser's assigned or prospective  
17 duties. Courses in management, business administration, supervision, or public administration  
18 may be approved if the appraiser's job duties include management or administration. These  
19 courses count towards up to 25 percent of the appraiser's annual training requirement. In other  
20 words, these courses count for up to 6 hours per year for holders of an appraiser's certificate and  
21 for up to 3 hours per year for holders of an advanced certificate.

## 22 **Approval and Determination Of Hours Of Credit For Other Types Of Training**

### 23 **Seminars and Workshops**

24 Seminars and workshops sponsored by various appraisal organizations will be approved for  
25 training credit if the objectives and content of the programs are designed to help appraisers  
26 improve their job performance. Only those portions of a program aimed at this goal will be  
27 approved. Time devoted to topics that do not relate to appraisal activities will be excluded.

28 Some appraisal seminars are "annual events." The approval of a program one year does not  
29 insure approval for the same number of hours for subsequent years. The program for each  
30 seminar must be separately evaluated.

31 Approval for training of this type may be obtained in advance to ensure that credit will be  
32 allowed. Students will receive credit only if they attend the entire session, unless provisions are  
33 made in advance for partial credit.

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

1 **Assessors' Meetings**

2 ***Assessors' Conferences***

3 The assessors' conferences are approved for appraiser training credit on the same basis as  
4 seminars presented by appraisal organizations.

5 Normally, credit is limited to certified personnel involved in management or administration.  
6 Thus, assistant assessors', chief appraisers, and appraisal division chiefs (i.e., principal  
7 appraisers) may receive credit. Credit may be granted to other personnel only if a specific need  
8 for exposure to the information can be demonstrated in advance. Assessors' personnel who are  
9 part of the program may receive credit for their participation.

10 The program of each regional conference is evaluated on its own merits. The host county is  
11 responsible for submitting the request for approval in advance and for submitting the list of  
12 attendees to the Board.

13 ***Chief Appraiser Meetings***

14 The periodic regional meetings of assessors' chief appraisers are approved for credit when  
15 training will result from the presentation of proposed solutions to appraisal problems. The  
16 meeting must follow an agenda with speakers assigned to the various topics. Credit is not  
17 allowed for time spent summarizing the results of prior chief appraiser meetings or for general  
18 discussion periods. Personnel who are part of the program may receive credit, but training credit  
19 will ordinarily be limited to chief appraisers.

20 The program of each meeting is evaluated on its own merits. The host county staff is responsible  
21 for submitting the request for approval in advance and for submitting the list of attendees to the  
22 Board.

23 ***Meetings of Assessors' Association Subcommittees***

24 Specific meetings of an Assessors' Association Subcommittee are approved for training credit  
25 only if its stated purpose is to train attendees in policy or procedures that have already been  
26 established. The format must be similar to that of an approved meeting of chief appraisers.  
27 Working sessions where attendees seek solutions, design procedures, or propose strategies to  
28 deal with problems are not approved.

29 The committee chairperson is responsible for requesting approval in advance and for submitting  
30 the list of attendees to the Board.

31 **Programmed Instruction**

32 A programmed instruction course may be approved if given in formal group study session(s)  
33 with an instructor or group leader. The session(s) should be structured to allow the students the  
34 opportunity to exchange thoughts and clarify ideas.

35 Training hours allowed for each individual course will be determined by reviewing course  
36 materials.

1 **Correspondence Courses**

2 Credit may be given for correspondence courses if successful completion is based on a proctored  
3 examination. Staff must be able to receive a copy of the course materials and the examination in  
4 order to determine the number of hours of credit.

5 **Challenging Examinations**

6 Credit is not given for training hours when an appraiser successfully challenges a course by  
7 examination only.

8 **Video Conference and/or Training Videos**

9 Training hours allowed for courses are determined by reviewing course materials.

10 **REVOCAION OF CERTIFICATION**

11 Under Rule 284(a), the training requirement for an appraiser's certificate or advanced certificate  
12 shall be met for each fiscal year, commencing July 1 and ending June 30. Failure to obtain the  
13 required training constitutes grounds for revocation of an appraiser's certificate or advanced  
14 appraiser's certificate.

15 The rule provides further that the Board shall initiate informal revocation procedures if, upon  
16 review of an individual's annual training report, an appraiser appears to be deficient in meeting  
17 the annual training requirement. The steps of the informal revocation process are as follows:

- 18 • A letter is sent to the appraiser who appears to have deficient training hours and to the  
19 assessor of the county or the city and county where the appraiser is employed or to the  
20 appropriate Board division chief.
- 21 • The letter sent to the appraiser is accompanied by a report of the training and respective  
22 hours completed by the individual so the appraiser will have an opportunity to reconcile  
23 his or her records with the report. Written corrections or changes to the report must be  
24 submitted no later than 30 calendar days after the receipt of this information.
- 25 • If the appraiser is, in fact, deficient in training hours, a written plan for resolving the  
26 deficiency, as well as a plan for meeting the training requirements for the current fiscal  
27 year, must be submitted by the appraiser to the Board within 30 calendar days of  
28 receiving the above notification.
- 29 • If the Board does not receive a response by the specified date, Board staff will contact the  
30 appraiser to determine the reason for the lack of response. If the written plan is not  
31 received within 10 calendar days from this follow-up contact date, a certified letter will  
32 be mailed to the appraiser advising him or her of a conference call or meeting with a  
33 panel of Board staff to remedy the deficiency. This letter will also be sent to the assessor  
34 or Board division chief and will indicate the date, time, and location (if applicable) of the  
35 conference call or meeting.

- 1       • During the conference call or meeting, the appraiser and the panel will discuss the  
2       training deficiencies and establish a plan to make up the deficiency and to satisfy the  
3       annual training requirements for the current fiscal year.
  
- 4       • If the appraiser presents an acceptable plan to the panel to make up the deficiencies, the  
5       Board will notify the appraiser and the assessor or Board division chief.
  
- 6       • If the appraiser fails to participate in the conference call or attend the meeting with the  
7       panel or fails to follow the established plan, the panel will inform the Deputy Director of  
8       the Board's Property and Special Taxes Department, or his or her designee, that  
9       proceedings should be initiated to revoke the appraiser's certificate.
  
- 10      • Formal revocation proceedings will be initiated if the foregoing informal revocation  
11      process cannot satisfactorily resolve the appraiser's deficiency in training hours. Formal  
12      revocation proceedings will be conducted in a hearing before an administrative law judge  
13      in accordance with the Administrative Procedure Act contained in Chapter 5  
14      (commencing with Section 11500 of Part 1 of Division 3 of Title 2 of the Government  
15      Code).

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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.  
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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