



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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No. 2018/042

September 5, 2018

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

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

**PROPERTY TAX RULE 283**

Following a public hearing on May 30, 2018, the State Board of Equalization (BOE) amended Property Tax Rule 283, *Permanent Certification*. The amendments were initiated pursuant to California Code of Regulations, title 1, section 100. The amendments became effective on July 2, 2018.

Rule 283(a)(3)(B) was amended to change the name of the Bureau of Real Estate to the Department of Real Estate. As of July 1, 2013, 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 was part of the Department of Consumer Affairs. Operative July 1, 2018, Senate Bill 173 (Stats. 2017, ch. 828) moved the Bureau of Real Estate to the Business, Consumer Services, and Housing Agency and changed its name back to the Department of Real Estate. Accordingly, Rule 283 was amended to accommodate the change.

Amended Rule 283 is enclosed. In addition, the rule is posted on the BOE's website at [www.boe.ca.gov/proptaxes/prop-tax-rules.htm](http://www.boe.ca.gov/proptaxes/prop-tax-rules.htm).

If you have any questions regarding the contents of this rule, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung, Chief  
County-Assessed Properties Division  
Property Tax Department

DY:gs  
Enclosure

BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 2. Assessment  
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 Department 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  
Amended May 30, 2018, effective July 2, 2018.