

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax  
Subchapter 2. Assessment  
Article 7. Qualifications of Appraisers

**Rule 281. "APPRAISER" DEFINED.**

*Authority Cited:* Section 15606, Government Code.

*Reference:* Sections 670, 673, and 1716, Revenue and Taxation Code.

An appraiser for property tax purposes within the meaning of sections 670 through 673 of the Revenue and Taxation Code is a person employed by the state, a county, a city and county, or an appraisal commission who renders value judgments and/or who 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.

History: Adopted April 10, 1968, effective May 12, 1968.

Amended December 17, 1975, effective January 25, 1976.

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