

Appraiser Certification

Ensure that appraisers meet the annual training requirements in accordance with section 671.

[Section 671\(a\)](#) provides that in order to retain a valid appraiser's certificate, an appraiser must complete 24 hours of training conducted or approved by the BOE each year. [Section 671\(b\)](#) provides that appraisers with an advanced appraiser's certificate need only complete 12 hours of training each year. Failure to maintain the required continuing education could create confusion about current appraisal procedures and practices, and could lead to misleading or outdated information being provided to taxpayers. In addition, failure to receive such training constitutes grounds for revocation of an appraiser's certificate.

Notify the BOE of changes to certified appraisers' employment status.

[Rule 283\(c\)](#) provides that a permanent certificate is suspended when the person to whom it was issued terminates employment with a county assessor, a city or 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. Through [Letter To Assessors No. 2011/013](#), the BOE provides guidelines advising an assessor to notify the BOE when a certified appraiser changes employment status. Failure to notify the BOE when a certified appraiser is no longer employed by the assessor could result in inaccurate training records at the county and at the BOE.

Use only certified personnel to value property.

[Section 670](#) provides that no person shall perform the duties or exercise the authority of an appraiser for property tax purposes unless he or she holds a valid appraiser's certificate issued by the BOE. [Rule 281](#) defines an appraiser for property tax purposes as a person who renders value judgments and/or who makes building classification judgments for cost estimating purposes.

[Letter To Assessors No. 2011/013](#) provides guidelines for the participation of non-certified personnel in real property and business property valuation activities. For real property valuation, a non-certified appraiser may participate in specified areas of a real property appraisal. However in all cases, an appraiser must review all information that would affect the final value conclusion. It is the appraiser who must make the final value conclusion. For business property valuation, non-certified staff who input year-of acquisition and cost information from source documents may also select and apply factors from percent good tables. However, non-certified staff must refer exceptional items to an auditor-appraiser for resolution. In addition, non-certified staff may not make decisions regarding property classifications. While non-certified staff may aid in the valuation of vessels and aircraft using an approved valuation guide, an auditor-appraiser must verify that the items are properly described and assessable, and must review the resulting value estimate.

Ensure appraisal contracts comply with the requirements of section 674.

[Section 674](#) requires that contracts between the county and non-employee appraisers meet certain requirements and contain conforming language regarding the confidentiality of assessee information and records as provided in [sections 408, 451, and 481](#). [Section 674](#) requires the following:

- A contract may not be entered into with a non-employee appraiser without the assessor first receiving at least two competitive bids, and the contract must be based on a fixed fee or hourly rate with a maximum dollar amount indicated.
- A contractor shall maintain the confidentiality of assessee information and records.
- A contractor may not request information or records from an assessee without written authorization from the assessor. Otherwise, only the assessor may request information and records from an assessee.
- A contractor shall not provide appraisal data to another assessor or contractor of another county who is not party to the contract.
- A contractor may not retain information contained in, or derived from, an assessee's confidential information and records after the conclusion, termination, or nonrenewal of the contract. Within 90 days of the conclusion, termination, or nonrenewal of the contract, the contractor shall:
 - Purge and return to the assessor any assessee records provided by the assessor or obtained from the assessee.
 - Provide a written declaration to the assessor that the contractor has complied with this request.

The assessor must follow the provisions in accordance with [section 674](#) and ensure that the contract contains all necessary language and information. Further guidance is provided by the BOE in [Letter To Assessors No. 2000/055](#). Failure to comply with statutory provisions may result in the improper disclosure or misuse of confidential information and records.

Ensure contract appraisers have current certification and training hours from the BOE.

In [Letter To Assessors No. 2011/013](#), the BOE has provided guidelines advising assessors that contract appraisers working for assessors are subject to the same Board-certification requirements as county appraisers employed by the assessor. Sections [670](#) and [671](#), as well as Rules [282](#) and [283](#), set forth minimum educational and experience requirements needed to perform the duties of an appraiser or auditor-appraiser for property tax purposes, since property tax law is continually changing. Failing to keep current on these changes may result in improper assessments.