

Appraiser and Assessment Analyst Certification

General – Appraiser Certification

In accordance with [section 670](#), 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 BOE. [Sections 670 through 673](#) and [Rules 281 through 284](#) govern the issuance of such certificates and detail the requirements to retain them.

The eligibility requirements for an auditor-appraiser differ from the eligibility requirements of an appraiser. [Section 670\(d\)](#) provides that no employee of the state, or any county, or city and county shall perform the duties or exercise the authority of an auditor or auditor-appraiser unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, is a licensed accountant in the State of California, has passed a government civil service or merit system examination, or holds the office of assessor.

[Rule 282](#) requires that the BOE issue a temporary certificate to any person performing the duties of an appraiser for property tax purposes. A temporary certificate is valid for one year; an appraiser must receive permanent certification within that one-year period in order to continue performing appraisal duties.

An appraiser who has held a permanent appraiser's certificate for at least three years is eligible to obtain an advanced appraiser's certificate. Advanced appraiser certification can be obtained by: (1) successfully completing a course of study prescribed by the BOE, (2) passing an advanced level examination given by the BOE, or (3) holding a valid professional designation from a recognized professional organization.

[Section 671](#) provides that holders of an appraiser's certificate must complete at least 24 hours of BOE-approved or BOE-conducted training each year, while holders of an advanced appraiser's certificate must complete at least 12 hours of BOE-approved training each year. Failure to receive such training constitutes grounds for revocation of the appraiser's certificate.

General – Assessment Analyst Certification

For participating counties, [section 674](#) requires any county assessor employee that makes change in ownership decisions or property tax exemption decisions (excluding the Homeowners' Exemption) to hold a BOE issued assessment analyst certificate. County assessor employees who are BOE-certified appraisers are excluded from these provisions, including the assessor (elected or appointed).

The provisions of sections [674 through 680](#) only apply in counties or cities and counties that have passed a resolution upon the recommendation of the assessor to require certification of assessment analysts. These sections govern the issuance of such certificates and detail the requirements to retain them.

In accordance with [section 677](#), the BOE may issue a temporary certificate to an employee hired in a county subsequent to January 1, 2016. The employee will have up to one year from the time the employee is granted temporary certification to successfully pass one of the certification examinations and earn a permanent analyst certification.

For employees working in counties prior to January 1, 2016, [section 678](#) provides that the BOE may issue an interim certification and the employee will have up to four years from the time the employee is granted interim certification to successfully pass one of the certification examinations and earn a permanent analyst designation.

County assessor employees certificated for at least three years can complete an advanced course of study or pass an advanced level exam and receive an advanced analyst certificate.

[Section 675](#) provides that holders of an assessment analyst's certificate must complete at least 24 hours of BOE-approved or BOE-conducted training each year, while holders of an advanced analyst's certificate must complete at least 12 hours of BOE-approved training each year.

Scope of Review – Appraiser Certification

The BOE evaluates assessors' policies and procedures for appraiser certification and training. As part of the process, the BOE reviews certified appraisers' records to ensure that each appraiser meets mandatory annual training requirements and that the assessors' policies and procedures are in compliance with certification requirements. In addition, the BOE reviews the records of any outside appraisers involved in the assessment process to ensure that each outside appraiser meets all statutory requirements, including hiring, certification, mandatory training hours, valid contract, and proper handling of confidential information, such as the assessor's property record files.

Scope of Review – Assessment Analyst Certification

In those participating counties, the BOE evaluates assessors' policies and procedures for assessment analyst certification and training. As part of the process, the BOE reviews certified assessment analysts records to ensure that each analyst meets mandatory annual training requirements and that the assessors' policies and procedures are in compliance with certification requirements.