

# Memorandum

To: Honorable Sally J. Lieber, Chair  
Honorable Ted Gaines, First District  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: May 13, 2024

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, May 2024***  
***Administrative Consent Agenda***

I am submitting the attached *Guidelines for Appraiser and Assessment Analyst Certification and Training* for approval. Pursuant to Government Code section 15606.7 and Revenue and Taxation Code sections 670, 671, and 675, the Board provides training to, or approves training for, Assessors and their staffs. Staff worked with the California Assessors' Association on the revision of these *Guidelines*.

These *Guidelines* are published to ensure that County Assessors and their staffs are provided with sufficient information to assist them in obtaining and maintaining appraiser and assessment analyst certifications.

Primary revisions include, but are not limited to, the following:

- Added clarifying language to the auditor-appraiser designation requirements.
- Created new guidelines for requesting training hours.
- Revised the number of training hours granted for a BOE class that is taken but not passed by receiving a score of 50 percent or less or if the appraiser chooses not to take the exam.
- Clarified the number of training hours granted to a student for partial attendance of a BOE course.
- Revised the procedure for revoking an appraiser certificate to correspond with Property Tax Rule 284.
- Revised the training requirements for appraisers, for purposes of receiving continuing education credits, to allow students to repeat self-study training sessions, webinars, and self-paced learning sessions if at least five years or more have passed since the student previously passed and received credits for the session.
- Updated instructions for enrolling students in certain BOE courses and workshops.
- Added guidance for calculating appraiser training hours.
- Added the requirements and guidelines for certification and training for assessment analysts.

Please place this document on the Board's May 2024 Administrative Consent Agenda for approval.

DY:gs  
Attachments

Approved:

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Yvette M. Stowers  
Executive Director

Board Approved:

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Catherine Taylor, Chief  
Board Proceedings Division

cc: Ms. Deborah Bautista-Zavala  
Mr. Gary Gartner  
Mr. Cody Petterson  
Mr. Matt Cox  
Mr. Hasib Emran  
Ms. Yvette M. Stowers  
Ms. Lisa M. Renati  
Ms. Catherine Taylor

# GUIDELINES FOR APPRAISER AND ASSESSMENT ANALYST CERTIFICATION AND TRAINING

MAY 2024

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## CALIFORNIA STATE BOARD OF EQUALIZATION

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# **GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING**

## **INTRODUCTION**

Under Revenue and Taxation Code<sup>1</sup> 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 California State Board of Equalization (BOE). Sections 670 through 673<sup>2</sup> and Property Tax Rules<sup>3</sup> 281 through 284<sup>4</sup> govern the issuance of such certificates and the requirements to retain those certificates.

For property tax purposes, an *appraiser* is defined as one who renders value judgments and/or 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.<sup>5</sup>

These guidelines address:

- Requirements for Obtaining an Appraiser Certificate
- Requirements for Retaining an Appraiser Certificate
- Procedures for Revoking an Appraiser Certificate
- Valuation Activities for Noncertified Staff
- Training Offered by the BOE

The Training and Certification page on the BOE website provides information and training opportunities for appraisers.

## **REQUIREMENTS FOR OBTAINING AN APPRAISER CERTIFICATE**

### **TEMPORARY APPRAISER CERTIFICATION**

The BOE issues a qualified applicant, one who is employed as an appraiser or performing the duties of an appraiser at either the BOE or in a County Assessor's office, a temporary appraiser certificate, which is valid for no more than one year.<sup>6</sup> Possession of a temporary appraiser certificate allows the qualified applicant to perform the duties of an appraiser until permanently certified. A temporarily certified appraiser must obtain permanent certification within a one-year period to continue performing appraisal duties.<sup>7</sup>

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

<sup>2</sup> [Sections 670 through 673.](#)

<sup>3</sup> All references to Rule or Property Tax Rule are to the California Code of Regulations, Title 18, Public Revenues.

<sup>4</sup> [www.boe.ca.gov/proptaxes/prop-tax-rules.htm](http://www.boe.ca.gov/proptaxes/prop-tax-rules.htm).

<sup>5</sup> Rule 281, "*Appraiser*" Defined.

<sup>6</sup> Section 673 and Rule 282, *Temporary Certification*.

<sup>7</sup> Rule 283, *Permanent Certification*.

Certification requirements also apply to County Assessors, whether they are elected or appointed to the Office of County Assessor. A new County Assessor must request a temporary appraiser certificate within 30 days after taking office; then, the County Assessor has one year after election or appointment to become permanently certified.<sup>8</sup>

An applicant requesting temporary certification must complete form BOE-740-A, *Application for Temporary Appraiser Certificate* (BOE-740-A), to receive such certification from the BOE.<sup>9</sup> An applicant employed in a County Assessor's office must have the signature of the County Assessor on the application. An applicant employed by the BOE must have the signature of the applicable Division Chief on the application.

To be eligible for a temporary appraiser certificate, an applicant must meet (1) the employment requirements, and (2) have either the requisite educational experience or have a combination of educational and relevant experience.<sup>10</sup>

With respect to employment, the applicant must be currently employed by or have a bona fide employment offer from: the BOE, a County Assessor's office, a City and County Assessor's office, or an appraisal commission. A person who has been elected to the Office of County Assessor, but who has not yet taken office, is considered to have a bona fide employment offer from the county where elected.

With respect to education and experience, the applicant must:

1. Have a bachelor's degree from an accredited four-year institution of higher learning; **or**
2. Be a high school graduate (or equivalent) **and** have four years of relevant experience;<sup>11</sup> **or**
3. Possess a combination of education from an accredited institution of higher education and relevant experience totaling four years.

When an applicant has not graduated from a four-year college or university, the amount of education will be calculated based on the number of successfully completed units; one year of education is equivalent to either 30 semester units or 45 quarter units.

Relevant experience is employment experience occurring 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**

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<sup>8</sup> Government Code section 24002.5 and Rule 282(c). These provisions do not apply to any person holding the office of Assessor on January 1, 1997.

<sup>9</sup> All forms pertaining to certification and training of appraisers are posted on the BOE's website at [www.boe.ca.gov/proptaxes/castraining.htm](http://www.boe.ca.gov/proptaxes/castraining.htm).

<sup>10</sup> Rule 283.

<sup>11</sup> Rule 283(a)(3).

- 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 a County Assessor's office or in the BOE's Property Tax Department; *or*
- d. An employee, other than an appraiser, appraiser aide, or appraiser trainee, of a County Assessor's office or of the BOE's Property Tax Department. However, that experience will be limited to qualifying for only two-thirds or 2.67 years of the four-year relevant experience requirement.<sup>12</sup> The remaining one-third of time or 1.33 years, must be accumulated by other qualifying relevant experience, as previously described in items a, b, and c, or by education in an accredited institution of higher education. For those counties where the County Assessor is also the County Recorder or County Clerk, only the duties performed as part of the County Assessor's functions can qualify as relevant experience for purposes of certification as an appraiser.

Temporary certification may also be issued to a person if it is the opinion of both the County Assessor and BOE staff that the applicant has qualifications equivalent to, but not specifically contained in, Rule 283.<sup>13</sup> In these instances, a comprehensive resume from the applicant and a letter from the County Assessor attesting to the equivalent qualifications of the applicant must be submitted to the BOE with BOE-740-A.

BOE staff will review the application and accompanying letter from the County Assessor and advise the County Assessor of a final determination in writing.

During temporary certification, if there is a break in service of less than six months and the appraiser is no longer performing the duties of an appraiser, the temporary appraiser certificate is suspended. The certificate is automatically reinstated when the appraiser returns to perform appraisal duties. The appraiser still must obtain permanent certification within the one-year period. If the break in service equals or exceeds six months, upon return to perform appraisal duties, the appraiser must be issued a new temporary appraiser certificate and it is valid for one year.<sup>14</sup>

### **Auditor-Appraiser Requirements**

The eligibility requirements for auditor-appraisers who perform the duties authorized by subdivision (d) of section 670 are in addition to meeting the requirements of an appraiser, which are provided for under subdivision (a) of Rule 283. To receive a designation as an auditor-appraiser, an applicant must meet one of the following:

- Hold a degree with a specialization in accounting from a recognized institution of higher education (accredited); *or*
- Be a licensed accountant in California; *or*

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<sup>12</sup> Rule 283(a)(3)(D).

<sup>13</sup> Rule 282(b).

<sup>14</sup> Rule 282(d).



- Have passed a government civil service or merit system examination regularly given for the position of accountant or auditor by the testing body of that jurisdiction. The BOE offers an equivalent exam to meet this requirement; *or*
- Hold the office of County Assessor.

A degree with a *specialization in accounting* consists of one of the following:

- A degree from a nationally or regionally accredited institution of higher education majoring in accounting; *or*
- A degree from a nationally or regionally accredited institution of higher education with 18 semester units (or quarter equivalents) of accounting and/or auditing courses. Neither business law nor economics courses may contribute towards the 18 units; *or*
- A degree from a nationally or regionally accredited institution of higher education with 19 semester units (or quarter equivalents), 16 of which must be in accounting and/or auditing courses, and 3 semester units may be either business law or economics courses.

An applicant possessing a degree majoring in accounting need only submit a copy of the degree with the application for temporary certification. However, if the degree is in any other major than accounting, an applicant must provide a copy of all college transcripts (transcripts need not be certified copies), which show all qualifying courses completed and the number of units accredited for purposes of determining eligibility for an auditor-appraiser designation.

A person who does not meet the qualifications required to perform audits at the time of temporary certification can request an auditor-appraiser designation at a later time once they have met the qualifications. BOE-740-B, *Application for Auditor-Appraiser Designation Following Appraiser Certification* (BOE-740-B), must be submitted to BOE staff for review, along with all documentation attesting to the qualifications of the applicant.

Only individuals who meet the requirements of section 670(d), may perform property tax audits. A certified appraiser who does not qualify to perform audits may assist in gathering information used in an audit; for example, verify the market value of real property or furnish information to the auditor-appraiser on real property escapes and new construction. However, the auditor-appraiser who meets the qualifications to perform audits must ultimately be responsible for conducting the audit.

### **Documents Submitted with Temporary Certificate Application**

Certain documents are required to be submitted with the BOE-740-A, while other documents may need to be submitted under certain circumstances. Documents required may be one or more of the following:

1. ***Educational documents.*** If applicable, an applicant seeking appraiser certification must submit a copy of their four-year degree or college transcripts. If the degree or transcript reflects a different name than shown on the application for temporary certification (for

instance, the applicant had a name change due to marriage or registered domestic partnership), then documentation must be provided to verify the name change (for instance, a copy of a marriage license or registered domestic partnership certificate). BOE staff will verify that the applicant is a graduate of an accredited four-year institution of higher education.<sup>15</sup> If the applicant does not have a four-year degree and is seeking appraiser certification based on a combination of education and qualifying relevant experience, BOE staff will review college transcripts and apply the appropriate education time towards the four years of relevant experience.

In addition, if the applicant is also seeking designation as an auditor-appraiser, and the four-year degree submitted for the appraiser certification states the degree is in accounting, no further documentation is required. Otherwise, the applicant must submit a copy of the non-accounting degree from a nationally or regionally accredited institution of higher education and include the transcript(s) evidencing attainment of the required number of units in accounting and/or auditing.

2. **Description of job duties document.** If an applicant does not have a four-year degree and is seeking appraiser certification based on qualifying relevant experience or a combination of education and qualifying relevant experience, the applicant must provide a description of relevant work experience. The description should be detailed and identify specific job duties, any special skills, and training. BOE staff will verify and determine if the applicant has experience in one of the qualifying occupations.<sup>16</sup>
3. **Financial interests disclosure.** As part of the process to attain temporary certification as an appraiser, an applicant must disclose financial interests as required by section 672, which provides:

At the time of certification, each applicant shall disclose, on forms provided by the BOE, his or her financial interest in any corporation. Thereafter, the form shall be completed annually.

If the applicant is also required to annually file with the Fair Political Practices Commission pursuant to Article 3 (commencing with Section 87300) of Chapter 7 of Title 9 of the Government Code, then a duplicate of that filing shall be deemed to meet the requirements of this section.

Accordingly, the applicant may either submit BOE-121, *Statement of Financial Interest*, or a copy of Form 700 filed with the Fair Political Practices Commission.

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<sup>15</sup> Currently, the Council on Higher Education Accreditation coordinates the accreditation agencies; a listing of recognized accredited institutions is available on the organization's website at [www.chea.org](http://www.chea.org). Accreditation by one of the six regional accrediting agencies defined by the California Education Code is acceptable. If the degree is foreign (outside the United States), it must be evaluated for U.S. equivalency; there are several credential evaluation organizations most of which are members of the National Association of Credential Evaluation Services (NACES). The NACES website at [www.naces.org](http://www.naces.org) identifies various organizations that provide such services.

<sup>16</sup> Rule 283(a)(3).

## PERMANENT APPRAISER CERTIFICATION

As previously discussed, a temporary appraiser certificate is only valid for one year. During that period, the appraiser, or elected/appointed County Assessor, must pass the certification examination to receive permanent certification. The BOE issues a permanent appraiser certificate when a temporary certified appraiser attains a passing score of 70 percent or more on the BOE's certification examination. The examination covers fundamental property tax appraisal concepts.<sup>17</sup>

To assist in preparation for the examination, the BOE offers two alternative online courses (*Introduction to Appraising for Property Tax Purposes* or *Basic Appraisal*), which can be accessed through the BOE's website.<sup>18</sup> Both courses introduce the fundamentals of appraising for property tax purposes. Although these courses help prepare an appraiser or auditor-appraiser by providing appraisal concepts and methodology, it is not required that an appraiser or auditor-appraiser attend a course to take the certification examination. However, successful completion of one of the courses can be recognized as part of the required course of study for purposes of advanced appraiser certification.

The BOE administers the certification examination on an as-needed basis. The BOE coordinates the date, time, and location of the examination with each County Assessor's training coordinator.

The certification examination consists of 100 multiple-choice questions. If an individual does not successfully pass the examination, the examination may be taken again, but *only* when requested by the County Assessor's office or the BOE Division Chief where the individual is employed. If an individual does not pass the certification examination within one year of temporary certification, the temporary certificate expires, and the individual may no longer perform the duties of an appraiser for property tax purposes. Temporary certification may not be extended past the one-year period.

## ADVANCED APPRAISER CERTIFICATION

An appraiser who has held a permanent appraiser certificate for at least three years is eligible for certification as an advanced appraiser. After holding a permanent certificate for three years or more, advanced appraiser certification is achieved through one of the following methods.<sup>19</sup>

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<sup>17</sup> The appraiser certification examination was developed by BOE staff in conjunction with the five County Assessors selected by the California Assessors' Association to assist in the development of the examination, as required by section 670(b). Permanent certification may also be attained by receiving a passing score on the examination given by the Los Angeles County Assessor's Office at the conclusion of its one-year Real Property Appraiser Trainee Certification Program or Personal Property Appraiser Trainee Certification Program under the provisions of section 670(c).

<sup>18</sup> Both online courses were created by BOE staff. *Introduction to Appraising for Property Tax Purposes* (PropTx 310) is hosted by American River College, a two-year college in the Los Rios Community College District in Sacramento, California, with a BOE staff member instructing as an adjunct professor on behalf of the college. *Basic Appraisal* is hosted through the Sacramento State College of Continuing Education Course Management System and does not have an instructor.

<sup>19</sup> Section 671(b).

1. Successfully completing a course of study prescribed by the BOE;<sup>20</sup> *or*
2. Passing the BOE's advanced-level certification examination; *or*
3. Holding a qualifying designation from a recognized professional appraisal organization.

An applicant for an advanced appraiser certification must complete BOE-747-BC, *Application for Advanced Appraiser Certification* (BOE-747-BC).

### **BOE-Prescribed Course of Study—Advanced Certification**

The *prescribed course of study* is a planned series of courses that assists beginning and journey level appraisers in acquiring the knowledge and skills to attain the designation of advanced appraiser. The designation of *advanced appraiser* means that the appraiser has significant knowledge and ability to understand and apply the cost approach, the comparable sales approach, and the income approach to value properties under the provisions of California law. There is no designation of advanced auditor-appraiser. Auditor-appraisers may also attain the designation of advanced appraiser, meaning that they have both the advanced knowledge and ability to value property, and they meet the requirements to perform audits under section 469 or Government Code section 15624.

The selection of required courses includes value and appraisal concepts, techniques, and procedures for applying the three approaches to value, and specific appraisal information for complex types of property. To attain a designation of advanced appraiser, a minimum of six ***appraisal courses***, which include course instruction and the examination, must be successfully completed. As part of the six required courses, all appraisers and auditor-appraisers must complete the following ***three core*** appraisal courses:

- Course 2A     *Replacement Cost Estimating of Residential Structures*
- Course 3       *Residential Appraisal Procedures*
- Course 5       *Income Approach to Value*

In addition to the three core appraisal courses, two of the six courses required must be designated as ***advanced level*** courses. See Appendix A for a listing of BOE-conducted appraisal courses and workshops, which identifies advanced level courses.

The sixth course may be taken from any of the remaining courses offered by the BOE and includes the online training courses *Introduction to Appraising for Property Tax Purposes*, *Appraisal of Machinery and Equipment*, and *Basic Appraisal*.

An appraiser or auditor-appraiser has the option to complete an instructor-led course and take the final exam, or they may choose to *challenge* any BOE-conducted appraisal course, by taking the

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<sup>20</sup> The advanced course of study was developed by BOE staff in conjunction with the five County Assessors selected by the California Assessors' Association to assist in the development of the prescribed course of study, as required under section 671(b)(3).

final exam of the course they wish to challenge. If the appraiser or auditor-appraiser chooses to challenge a course, they are responsible for reviewing the course material on their own and scheduling the final exam with the BOE through their training coordinator. If the appraiser or auditor-appraiser successfully passes the exam, they will only be given training hours for the time allotted for the exam.<sup>21</sup> However, successful challenge of a course will qualify that course toward the requirements for advanced certification.

Courses that are conducted by an organization other than the BOE may also qualify toward the requirements for advanced certification. These courses must relate to complex appraisal topics and must include an examination at the conclusion of the training session. BOE staff may approve substitutions of courses from sources other than the BOE. To receive credit, proof of relevance of the course curriculum and successful completion of an examination is required for each course.<sup>22</sup> Duplicative or repetitive courses are not considered in completing the required six courses for the prescribed course of study, regardless of whether the course was taken from the BOE or another source.

A listing of professional organizations that offer educational opportunities in appraising is posted on the BOE's website.<sup>23</sup> This listing is not all-inclusive; courses by other providers can be submitted to BOE staff for analysis and may be considered toward the prescribed course of study. If courses submitted as part of the prescribed course of study are not BOE-conducted courses, the appraiser's or auditor-appraiser's training coordinator must submit BOE-747-CC, *Application for Advanced Appraiser Certification Supplemental Schedule of Non-BOE Courses*, with their BOE-747-BC.

Past coursework may be recognized for purposes of advanced appraiser certification, including courses that have been discontinued. However, past courses not conducted by the BOE must be approved by the BOE (see later discussion regarding training hours). If the course is already listed in the BOE's training database as being approved, then the appraiser need only provide proof of completion of the course and passage of the course examination.

An appraiser or auditor-appraiser who wishes to receive advanced appraiser certification based on the prescribed course of study must complete Section A on BOE-747-BC, listing the course names, numbers, sources, and dates. BOE staff will analyze the courses taken and determine if they constitute an acceptable course of study. If they meet the qualifications, an advanced appraiser certificate will be issued.

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<sup>21</sup> The BOE also offers an online *Income Approach to Value* course on the BOE website. Appraisers or auditor-appraisers who successfully complete this online course attain training hours for the course and may then challenge the Course 5 examination for credit towards the advanced appraiser certification.

<sup>22</sup> Completion of the Real Property Appraiser Trainee Certification Program or the Personal Property Appraiser Trainee Certification Program conducted by the Los Angeles County Assessor's Office satisfies completion of courses PropTx 310, 2A, 3, and 5.

<sup>23</sup> [www.boe.ca.gov/proptaxes/castraining.htm](http://www.boe.ca.gov/proptaxes/castraining.htm).

## Advanced Certification Examination

The second method by which an appraiser can receive advanced appraiser certification is by passing an advanced-level examination developed by the BOE in consultation with the five County Assessors selected by the California Assessors' Association (CAA).<sup>24</sup> The examination is designed to test the candidate's knowledge of more complex property tax appraisal and value concepts, and the ability to apply those concepts in solving appraisal problems. This examination may be taken by an appraiser who has held a permanent appraiser certificate for at least three years. Approval by the applicable County Assessor's office or BOE Division Chief is required before this examination will be scheduled. This examination is given on an as-requested basis.

An appraiser seeking advanced appraiser certification based on the advanced-level examination must complete Section C on BOE-747-BC, attesting to passing the examination. A copy of the letter from the BOE notifying the applicant that they passed the examination must accompany BOE-747-BC. BOE staff will verify that the applicant successfully completed the examination and once verified, an advanced appraiser certificate will be issued.

## Professional Designations

The third method by which an appraiser can receive advanced appraiser certification is through the holding of certain appraisal designations (or classifications). The BOE recognizes the designations listed in the following table for purposes of qualifying for advanced appraiser certification. This listing is not inclusive of all designations; rather, it reflects the designations that are currently approved by BOE staff as qualifying for advanced certification. For each of the designations listed, candidates pass a comprehensive appraisal examination in addition to completing a specified number of hours of work experience to attain the professional designation.

ORGANIZATION	DESIGNATION/CLASSIFICATION
Appraisal Institute	MAI (Member, Appraisal Institute) <sup>25</sup>
International Association of Assessing Officers (IAAO)	CAE (Certified Assessment Evaluator)
American Society of Appraisers	ASA (Accredited Senior Appraiser)
California Bureau of Real Estate Appraisers (formerly Office of Real Estate Appraisers)	AG (Certified General Appraiser)

Other designations from professional appraisal organizations may qualify after being reviewed and approved by BOE staff. However, the designation of "General Appraiser" issued in states other

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<sup>24</sup> Section 671(b)(3).

<sup>25</sup> The Appraisal Institute previously had a designation for Senior Real Estate Analyst and Senior Real Property Appraiser; these designations will also be recognized for purposes of advanced certification.

than California would not qualify toward advanced certification. The designation of "Certified General Appraiser" issued by the California Bureau of Real Estate Appraisers does qualify, as it involves training in areas specific to California, such as ethics, standards, and compliance with Business and Professions Code sections 11300, et seq., and California Code of Regulations sections 3500, et seq.<sup>26</sup>

An appraiser seeking advanced appraiser certification based on a professional appraisal designation must complete Section B on BOE-747-BC identifying the designation held. A copy of the designation certificate issued by the appraisal organization or other relevant evidence must accompany BOE-747-BC. BOE staff will review the information submitted and issue an advanced appraiser certificate to a qualified applicant.

### **VALIDITY OF AN APPRAISER CERTIFICATE**

Once an individual is certified (permanent or advanced), they hold a valid appraiser certificate for purposes of section 670. The certificate is issued as a condition of employment in a County Assessor's office or at the BOE to perform appraisal duties for property tax purposes. The appraiser certificate is valid for no other purpose. The following language is included on the bottom of the certificate issued to each appraiser:

This certificate is the property of the State of California, and in the event of its suspension, revocation, or invalidation for any reason, it must, upon demand, be returned to the State Board of Equalization.

An appraiser certificate is suspended or invalidated when the individual holding the certificate:

- Is no longer an employee of a County Assessor's office or of the BOE; or
- Is no longer performing the duties of an appraiser for property tax purposes in a County Assessor's office or at the BOE.

Once a person is no longer employed by a County Assessor or the BOE as an appraiser, that individual is prohibited from stating or implying that they are a certified property tax appraiser or hold an appraiser certificate issued by the BOE. Further, the certificate may not be displayed or referred to in an advertisement or on business cards of appraisers seeking fees for their services. However, a former employee may state they had been formerly certified by the BOE as an appraiser for property tax purposes while employed by a County Assessor or the BOE.

### **CHANGE IN EMPLOYMENT STATUS**

When an appraiser has a change in employment status with a County Assessor's office or at the BOE where they are no longer an active appraiser (terminated, retired, deceased, inactive, leave of absence) that information must be sent to the BOE using BOE-743-A, *Report of Appraiser or Assessment Analyst Change in Employment Status* (BOE-743-A). This change will be entered in the BOE's training database.

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<sup>26</sup> Title 10, Chapter 6.5, Real Estate Appraisers.

## RE-EMPLOYMENT OF PERMANENTLY CERTIFIED APPRAISERS

A previously certified appraiser can have their appraiser certificate reinstated after leaving the employment of a County Assessor or the BOE under the following conditions:

- Becomes re-employed as an appraiser in a County Assessor's office; or
- Becomes re-employed as an appraiser at the BOE; or
- Becomes elected or appointed to the Office of County Assessor.<sup>27</sup>

The appraiser certificate becomes *active* upon the BOE's receipt of a notice of re-employment on BOE-743-A. The form must list the current employer, the date of current employment, the name of the previous employer, and the appraiser certification number, if known.

County Assessors' offices and the BOE occasionally employ or re-employ retired appraisers for special projects or during peak work periods. In such circumstances, the appraiser certificate will be considered *active* upon the BOE's receipt of written notice that the appraiser will be employed as of a specific date. BOE-743-A should also be used in these instances. Retired appraisers re-entering the workforce must also comply with the annual training hour requirements to maintain their certification.

## CONTRACT APPRAISERS

A *contract appraiser* is a non-employee appraiser who is contracted to perform appraisal work for a County Assessor. A contract appraiser must hold a valid appraiser certificate to perform appraisal work in a County Assessor's office.

If a contract appraiser does not already hold an appraiser certificate, the County Assessor's office that hires the contract appraiser must submit BOE-740-A for the contractor. The BOE will grant a temporary appraiser certificate if the contractor meets the requirements for certification. If the contract appraiser's duties include completing audits, the contract appraiser must also meet the requirements for an auditor-appraiser. The temporary appraiser certificate is valid for a maximum period of one year but is automatically reinstated when there is a break in service of less than six months duration. If the break in service equals or exceeds six months, a new temporary appraiser certificate must be issued and is valid for one year.<sup>28</sup>

## REQUIREMENTS FOR RETAINING AN APPRAISER CERTIFICATE

### ANNUAL TRAINING REQUIREMENTS

Individuals who hold a permanent appraiser certificate are required to complete 24 hours of BOE-conducted or BOE-approved training annually.<sup>29</sup> Training hours are required beginning with the fiscal year following the fiscal year in which the appraiser becomes permanently certified.

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<sup>27</sup> Rule 283(c).

<sup>28</sup> Rule 282(d).

<sup>29</sup> Section 671(a).



Holders of advanced appraiser certificates are required to complete 12 hours of BOE-conducted or BOE-approved training each year.<sup>30</sup> The 12-hour requirement begins in the same fiscal year that advanced certification is granted.

Each certified appraiser is responsible for meeting their annual training requirements. A temporary leave of absence for a period of less than a year will not stay or reduce the number of annual training hours required. Failure to **annually** obtain the required training constitutes grounds for revocation of an appraiser certificate.<sup>31</sup>

### **Carryover of Training Hours**

Although section 671 specifies that a certain number of training hours must be completed each year, excess hours earned may be carried forward for credit.<sup>32</sup> Appraisers may apply training hours accrued in excess of the annual requirement to any deficits that occur in succeeding years as follows:

- Up to three years and a maximum of 72 hours for the permanent appraiser certification
- Up to two years and a maximum of 24 hours for the advanced appraiser certification

Additionally, training hours completed during the year of temporary certification may be applied to the annual training requirement for subsequent permanent certification. However, courses taken prior to temporary certification will not be counted for purposes of calculating the annual training hour requirements.

### **TRACKING TRAINING STATUS**

The BOE maintains training records for all certified appraisers to ensure that appraisers remain current in the training requirements for appraiser certification. The record for each appraiser consists of:

- A listing of courses by fiscal year showing the date of completion and number of training hours granted;
- A computation that indicates the appraiser's training status—whether current or deficit in training hours; and
- A computation of any excess/surplus training hours that may be carried over to subsequent years.

For permanent appraiser certification, an appraiser's training status is based on hours accumulated during the past three years plus the current year. For advanced appraiser certification, an appraiser's training status is based on hours accumulated during the past two years plus the current year. The

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<sup>30</sup> Section 671(b)(3).

<sup>31</sup> Section 671 and Rule 284.

<sup>32</sup> Section 671(a) and (b), and Rule 284.

BOE calculates training hours on a first-in/first-out methodology (the "oldest" training hours are applied first to meet any current year's training requirement).

For purposes of a ***permanent appraiser certificate***, an appraiser may carry forward a maximum of 72 hours to meet the training requirements of future years. Any hours that an appraiser earned more than three years prior cannot be used to meet subsequent year's training requirements, and those hours will be removed from the training record.

For purposes of an ***advanced appraiser certificate***, an appraiser may carry forward a maximum of 24 hours to meet the training requirements of future years. Any hours that an appraiser earned more than two years prior cannot be used to meet subsequent year's training requirements, and those hours will be removed from the training record.

See Appendix B for instructions on calculating appraiser training hours with examples.

## **APPROVAL AND DETERMINATION OF TRAINING HOURS CREDITED**

BOE staff is responsible for approving the type of training and the number of hours granted for certified property appraisers to fulfill the annual training requirements.<sup>33</sup> Appraisers wishing to obtain training credit hours for training conducted by non-BOE sources must submit information about the training, through their training coordinator, to BOE staff for review and approval using BOE-744-A, Request for Training Hours (BOE-744-A). It is not necessary to submit this form if the training is conducted by the BOE; BOE staff will automatically add such successfully completed training to an appraiser's training record.

BOE-744-A is submitted once a training session has concluded. Course information must be completed on BOE-744-A and a list of the attendees with their BOE certification numbers must be provided with BOE-744-A.

When requesting hours for training that has been offered in the past and approved by the BOE, training hours will be given, unless the appraiser received credit for the same training within the past five years. BOE staff will notify the training coordinator of the number of training hours credited to the appraiser's training record.

When requesting hours for training that has not been offered in the past, BOE-744-A must also be accompanied with a copy of the agenda, lesson plan, or published course description to assist the BOE in the approval of the requested hours. The BOE will review and evaluate the relevance of the course material for appraisal training credit and determine if the training is approved. Once reviewed, BOE staff will notify the training coordinator if the training is approved and if so, the number of training hours credited to the appraiser's training record.

If pre-approval of a training session is needed, the course information section of BOE-744-A must be completed and submitted to the BOE. For training not offered in the past, BOE-744-A must be accompanied with a copy of the agenda, lesson plan, or published course description. If approved

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<sup>33</sup> Section 671.

by the BOE, at the conclusion of the session, BOE-744-A must be resubmitted with a list of attendees.

**Only** appraisal training that may reasonably be expected to improve or maintain an individual appraiser's competence in the field of appraisal will be approved for training credit—courses in which the central or underlying theme is either the valuation of property that is subject to property taxation or the law bearing on the appraisal of such property. Generally, training considered for appraiser training credit consists of appraisal courses, real estate courses, college-level accounting or auditing courses, and certain other courses determined in consultation with the CAA. Seminars, workshops, and conferences can also be considered for appraiser training credit.

## **Appraisal Courses**

Appraisers attending approved appraisal courses will receive one hour of credit for each hour of instruction. Training may be classroom-based training (including virtual classes), or training may be taken online.

For appraisal courses offered by an organization other than the BOE but approved by BOE staff, training credit hours will be granted if the appraiser successfully completes the course.

For courses conducted by the BOE, the number of training hours credited depends on whether the appraiser attends the course instruction and passes the course examination. Procedures for granting training hours for a BOE course are as follows:

- If a student attends the course instruction and passes the course examination by receiving a score of 70 percent or higher, training hours will be credited for the attended instructional hours and the allotted examination hours.
- If a student attends the course instruction and does not pass the course examination by receiving a score of 51 percent to 69 percent, training hours will be credited for the attended instructional hours only; credit will not be given for the allotted examination hours.
- If a student attends the course instruction and does not pass the course examination by receiving a score of 50 percent or less or chooses not to take the exam, training hours will be credited for **half** of the attended instructional hours only; credit will not be given for the allotted examination hours.
- A student who does not pass a BOE course examination is allowed the opportunity to retake the examination. If the student retaking the examination receives a score of 70 percent or higher, training hours will be credited for the examination hours and the remaining half of the attended instructional hours if they originally received a score of 50 percent or less or did not take the exam.
- If a student did not receive full training credit for a course and repeats the course within five years, additional training hours may be credited, but no more than the total hours allocated for the course.

- Training hours may be credited more than one time for BOE-conducted classroom or virtual courses (including online self-paced courses) previously taken if at least five years have passed since the student previously completed the course and received training credit. However, examination hours will not be credited more than one time.

Similarly, an appraiser may also receive training credit once every five years for teaching a course, provided the teaching materials have been reviewed by BOE staff and approved as pertinent for property tax appraisers. If an appraiser teaches repeated sessions of a particular course within five years, credit will not be given each time unless the course material has been substantially revised. The BOE will review the course material and determine if the course material has been substantially revised.

- While it is ***highly recommended***, an appraiser is not required to attend a BOE-conducted course to obtain appraiser training credit for that course. An appraiser is permitted to challenge any course by taking the final examination of that course; however, training hours will be credited for the examination time only. If the appraiser attains a passing score on the examination, the course will qualify for recognition as part of the required course of study for purposes of advanced appraiser certification.

## **Nonappraisal Real Estate Courses**

To encourage appraisers to become familiar with the various aspects of the real estate field, a variety of real estate courses may be approved for training credit. The courses may be offered by a college or other organization. Examples of qualifying nonappraisal real estate courses include, but are not limited to, real estate economics, real estate principles, and real estate practices. Courses in real estate sales and brokerage are not counted toward appraisal training credit because they are not designed to improve or maintain an individual appraiser's competence in the field of appraisal.

Credit for college-level nonappraisal real estate courses will be allowed at a rate of 12 hours per semester unit or 9 hours per quarter unit. For example:

- An appraiser successfully completing a three-unit, one semester course, would receive 36 hours of appraisal training credit.
- An appraiser successfully completing a three-unit, one quarter course, would receive 27 hours of appraisal training credit.

Once a temporary certificate is issued by the BOE, training credit hours are considered for prospective courses.

## **Accounting and Auditing Courses**

Accounting and auditing courses may be approved for auditor-appraisers and for the cross-training of real property appraisers. Credit for college-level accounting or auditing courses will also be allowed at a rate of 12 hours per semester unit or 9 hours per quarter unit as described above.

Once a temporary certificate is issued by the BOE, training credit hours are considered for prospective courses.

## Other Qualifying Courses

Courses that do not fall into the real estate, accounting, or auditing categories may also be recognized for appraiser training credit if such courses fall within the four types described below:<sup>34</sup>

1. Spreadsheet courses, such as Microsoft Excel, where the computer software is the foundation for an appraisal tool required for use by the appraiser.
2. Database courses, such as Microsoft Access or Megabyte Systems, where the computer software is the foundation for an appraisal tool required for use by the appraiser.
3. Geographic Information System (GIS) courses, such as ArcGIS, where the computer software is the foundation for an appraisal tool required for use by the appraiser.
4. Appraiser ethics courses where the class directly pertains to appraiser ethics and does not apply to general ethics or conflict of interest matters.

Once a temporary certificate is issued by the BOE, training credit hours are considered for prospective courses.

## Seminars and Workshops

Seminars and workshops sponsored by various appraisal organizations may be recognized for appraiser training credit hours if the objectives and content of the programs are consistent with ***developing and/or enhancing the skill and expertise of appraisers or auditor-appraisers***. Only those portions of a program in furtherance of this goal will be counted toward training hour credit. Portions devoted to topics that do not relate to appraisal activities will not be counted toward training hour credit.

Some appraisal seminars are annual events. The number of training credit hours approved for a program in one year does not ensure approval for the same number of hours for the same or similar programs in subsequent years. The program for each seminar will be separately evaluated based on the agenda.

## California Assessors' Association Conferences and Meetings

Conferences and committee meetings of the CAA and organizations affiliated with the CAA (for example, CAA Subcommittee meetings, County Assessors' Chief Appraiser meetings) may be approved for training credit hours on the same basis as seminars and workshops presented by appraisal organizations. Such conferences or meetings are approved for training credit hours when they are designed to improve assessment practices in County Assessors' offices or the BOE. The conference or meeting must follow a prescribed agenda that includes speakers on specific assessment topics.

At the conclusion of conferences and committee meetings of the CAA and organizations affiliated with the CAA, the host county or agency is responsible for submitting a request for training hours to the BOE using BOE-744-A, accompanied by the list of attendees (including each appraiser's

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<sup>34</sup> These courses were agreed upon by BOE staff in consultation with the California Assessors' Association.

certificate number), agenda, and objectives for conference sessions or meeting presentations. The host agency provides the name of each session or presentation and the training hours requested for each on the BOE-744-A. BOE staff will review the request and notify the host agency of the approved sessions or presentations and the number of training hours credited to the appraiser's training record.

## **PROCEDURES FOR REVOKING AN APPRAISER CERTIFICATE**

The training requirement for those certified either as an appraiser or advanced appraiser must be met *in each fiscal year*. Failure to obtain such training will constitute grounds for revocation of the appraiser certificate or advanced appraiser certificate.<sup>35</sup>

The prescribed steps and procedures relating to revocation of certification are:

1. A letter, accompanied by a copy of the training report, will be sent by the BOE Training Coordinator to the appraiser and to the appropriate County Assessor or BOE Division Chief.
2. The appraiser will have 30 calendar days after receipt of the letter to review the training report and respond to the BOE, submitting documentation of any training hours not reflected in the report, as well as any other pertinent corrections or changes. BOE staff then will have 30 calendar days after receipt of this information to modify the training report, if necessary, and respond back to the appraiser.
  - a. If the appraiser does not have documentation to submit to the BOE for missing training hours, a written plan for resolving the deficiency and for meeting additional current training requirements must be prepared and submitted by the appraiser and received by BOE staff within 30 calendar days after receipt of the initial letter.
  - b. If the appraiser submits documentation to the BOE for missing training hours, and they are still deficit in training hours after the BOE's review and notification, a written plan for resolving the deficiency and for meeting additional current training requirements must be prepared and submitted by the appraiser and received by BOE staff within 30 calendar days after receipt of the notification.
3. If a written plan is not received by BOE staff within 30 calendar days, BOE staff will contact the appraiser for a status. If 10 calendar days pass without receipt of a written plan, BOE staff will send a certified letter to the appraiser, with a copy to the County Assessor or BOE Division Chief, noticing the parties of a scheduled conference call or meeting with BOE staff.
4. During the scheduled conference call or meeting, the parties will discuss and establish a plan to resolve the deficiency and how to meet the current fiscal year training requirements.

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<sup>35</sup> Section 671; Rule 284.

5. If an acceptable plan is presented by the appraiser, BOE staff will notify the appraiser and the County Assessor or BOE Division Chief of their concurrence with the plan. No further action will be taken unless the appraiser does not adhere to the agreed-upon plan by the deadline agreed upon by the parties.
6. If the appraiser fails to participate in a discussion or to follow through in execution of an established plan, the Deputy Director of the BOE's Property Tax Department will be informed that formal revocation proceedings should be initiated. The appraiser and County Assessor or BOE Division Chief will be informed of the initiation of formal revocation proceedings by certified letter.
7. Formal revocation proceedings will then take place in a hearing before an Administrative Law Judge in conformance with the requirements of the *Administrative Procedure Act*.<sup>36</sup>

## **VALUATION ACTIVITIES FOR NONCERTIFIED STAFF**

### **REAL PROPERTY**

Certain duties of a noncertified appraiser trainee or appraiser aide (assistant) in an appraisal of real property may qualify towards the four years of relevant experience provided in Rule 283 for permanent appraiser certification. Below are examples of the duties.

- ***Replacement Cost Estimate.*** The assistant may:
  1. Record property characteristics, but not make a judgment as to the quality of the characteristics.
  2. Measure and draw a diagram of a structure.
  3. Make computations of the area of the structure.
  4. List items not covered by the cost factor.
  5. Obtain or verify the cost and provide a description of items that were removed, replaced, or added in the case of an addition or remodel.
  6. Calculate the manual or automated cost value for review by a certified appraiser.
- ***Sales Comparison Approach.*** The assistant may:
  1. Obtain or verify sale information, including price, terms, and conditions of the subject and comparable properties.
  2. Array the sales information and descriptions of the properties on a sales comparison worksheet.

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<sup>36</sup> Chapter 5 (commencing with section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

The assistant *may not*:

1. Make adjustments to the sale prices of either the subject property or comparable properties.
  2. Process information into value indicators.
- ***Income Approach.*** The assistant may:
    1. Request income and expense information using approved forms.

In all cases, an appraiser must review all information that would affect the final value conclusion and verify the following before concluding an appraisal:

1. An appraisable event has occurred.
2. The correct property was inventoried.
3. The description of the property is accurate.
4. The computations are accurate.
5. The comparisons are reasonable.

Finally, the appraiser must make the final value conclusion.

## **BUSINESS PROPERTY**

Noncertified assistants who input year-of-acquisition and cost information from source documents may also select and apply factors from percent good tables. Assistants must, however, refer exceptional items and those including taxpayer comments to a certified appraiser for resolution. Assistants may not make decisions as to property classifications.

Assistants may aid in the valuation of vessels and aircraft by selecting and applying information from a valuation guide deemed appropriate by the County Assessor's office. However, a certified appraiser must verify that the items are properly described and assessable. Ultimately, a certified appraiser must review the resulting value estimate.

## **TRAINING OFFERED BY THE BOE**

BOE staff offers various types of educational opportunities providing certified property tax appraisers with the means to obtain appraiser training credit hours. The training is designed to meet the needs of appraisers in attaining an understanding of the basic principles of property appraisal and assessment. Training is provided in the form of courses, workshops, and webinars where instruction is given either in a classroom, virtually, or online.

### **CLASSROOM-BASED TRAINING**

BOE staff offers training courses and workshops where the instruction is provided in a formal in-person or virtual classroom setting. BOE instructors and authorized instructors from County Assessors' offices conduct core BOE-developed appraisal courses, and advanced level courses which cover complex property types and/or assessment issues. The advanced courses are intended to further develop an appraiser's knowledge of more advanced appraisal issues and techniques.



In addition to formal in-person and virtual classroom courses, BOE and County Assessors' staff conduct workshops and webinars on various appraisal topics. These courses, workshops, and webinars may be repeated for appraisal training credit hours if at least five years have passed since the student previously completed the course and received training credit hours.

## **ONLINE TRAINING**

The BOE offers many types of online training opportunities in the form of eLearning, self-study training sessions, webinars, and self-paced online learning sessions.

### **eLearning Courses**

In collaboration with the Los Rios Community College District, the BOE has developed two eLearning appraisal courses that are taught through American River College. Both courses are taught by BOE staff. The course titled *Introduction to Appraising for Property Tax Purposes* provides students with an overview of property taxation and fundamentals in property tax appraisal. The course titled *Appraisal of Machinery and Equipment* covers the principles of property tax appraisal for the assessment of personal property and fixtures. Successful completion of these courses provides 30 hours and 32 hours of appraiser training credit, respectively. Both courses can be recognized as part of the required course of study for purposes of advanced appraiser certification.

The BOE also partners with the Sacramento State College of Continuing Education to offer the online training session titled *Basic Appraisal*. This course does not have an online instructor. Similar to *Introduction to Appraising for Property Tax Purposes*, this course also provides students with an overview of property taxation and fundamentals in property tax appraisal. Successful completion of this course provides 34 hours of appraiser training credit. This course can be recognized as part of the required course of study for purposes of advanced appraiser certification.

eLearning courses may be repeated for appraisal training credit hours if at least five years have passed since the student previously completed the course and received training credit hours.

### **Self-Study Training Sessions**

Self-study training sessions are available covering various real and personal property topics. Each session involves reading existing guidance (for example, a section of the *Assessors' Handbook*) and answering a series of review questions to ensure that the appraiser understands the topic. The review questions are designed to be completed as an open-book assignment while the appraiser completes the reading assignment for the session. The self-study training sessions are available on the BOE's website. All documents and instructions for the sessions are posted to the webpages for each session.

To obtain training credit for completing a self-study training session, the appraiser must submit a copy of the answered review questions and certification document (posted on each session webpage) attesting to completion of the reading assignment. If the appraiser correctly answers at least 80 percent of the open-book review questions, then the applicable hours of training will be credited.

The self-study training sessions cannot be used to attain an advanced appraisal certificate, but they can be used for the annual training hours for an appraiser or auditor-appraiser holding a permanent or advanced appraiser certificate. The self-study training sessions may be repeated for appraisal training credit hours if at least five years have passed since the student previously completed the session and received training credit hours.

## **Webinars**

In conjunction with the CAA and its affiliates, BOE staff facilitates and conducts appraisal training and education through the medium of webinars, thus enabling participants to receive the training either from their own computers or at designated locations throughout the state. This training format entails viewing instructional materials, presentations, and documents with facilitator/instructor-led instruction and interactive discussion taking place in an online environment. Counties participating in webinar sessions must submit to BOE staff the names and appraiser certification numbers of attendees to receive training credit. The webinar training sessions may be repeated for appraisal training credit hours if at least five years have passed since the student previously completed the course and received training credit hours.

## **Self-Paced Online Learning Sessions**

Another form of appraisal training conducted by BOE staff is self-paced learning sessions that are comprised of online instruction provided through structured reading, illustrated examples, and check-your-knowledge questions. This training is taken at the appraiser's own pace and convenience. The self-paced learning sessions are available on the BOE's website.

The self-paced online learning sessions are accepted for purposes of advanced certification, *provided* that the total course credit attributed to the training is no less than 24 hours. To attain credit toward advanced appraiser certification, the appraiser must successfully complete the self-paced online learning session with exam, then challenge and pass the associated course exam with a score of 70 percent or higher.

Self-paced sessions of a duration less than 24 hours are not accepted toward advanced certification. However, any of the sessions can be used toward the annual training hours for an appraiser or auditor-appraiser holding a permanent or advanced certificate. The self-paced training sessions may be repeated for appraisal training credit hours if at least five years have passed since the student previously completed the course and received training credit hours.

## **COURSE SCHEDULING**

BOE staff annually surveys County Assessors' offices to identify appraisal training needed by their staff. Subsequently, courses and workshops are scheduled based on the number of requests received, their geographic location, and the availability of BOE staff to instruct the courses and workshops. Training coordinators in the County Assessors' offices are contacted to assist in obtaining classroom facilities for in-person classes and to enroll students in scheduled courses. The schedule of courses and workshops are posted on the BOE website.

When the registration period approaches for certain classes, BOE staff will notify the County Assessors' training coordinators and BOE supervisors via email with course or workshop date(s), location of the training session(s) (in-person or virtual), website link, and course passwords to

register students. Before registering students, the training coordinator and BOE supervisor should be mindful of any "prerequisite" training that may be ***required*** for various BOE courses and workshops and ensure that any students being registered meet the prerequisite requirements.

The training coordinator and BOE supervisor must register students using the online registration link and password provided by BOE staff. The student will receive an automated confirmation email that they are enrolled in the course or if they are on a waitlist. The training coordinator or BOE supervisor will also receive the automated confirmation email.

## APPENDIX A: BOE CONDUCTED COURSES AND WORKSHOPS

### LIST OF APPRAISAL COURSES

<i><b>Course Number</b></i>	<i><b>Title of Course</b></i>	<i><b>Appraisal Hours Available</b></i>
2A	<i>Replacement Cost Estimating of Residential Structures</i>	31
2B	<i>Replacement Cost Estimating of Commercial and Industrial Structures</i>	31
3	<i>Residential Appraisal Procedures</i>	31
5	<i>Income Approach to Value</i>	31
7	<i>Appraisal of Agricultural Property*</i>	31
8	<i>Appraisal of Machinery and Equipment</i>	31
9	<i>Appraisal of Taxable Possessory Interests*</i>	31
18	<i>Auditing Procedures*</i>	31
28	<i>Advanced Auditing*</i>	24
52	<i>Valuation of Restricted (Open-Space) Lands*</i>	24
56	<i>Advanced Sales Comparison and Income Capitalization Approaches*</i>	31
120	<i>Investment Mathematics in Property Tax Appraisal*</i>	31
310	<i>Introduction to Appraising for Property Tax Purposes</i>	30
311	<i>Appraisal of Machinery &amp; Equipment (Assessment of Personal Property and Fixtures)</i>	32
	<i>Basic Appraisal</i>	34

\*Advanced-level course

### LIST OF WORKSHOPS

<i><b>Workshop ID</b></i>	<i><b>Title of Workshop</b></i>	<i><b>Appraisal Hours Available</b></i>
GT	<i>Appraisal of Geothermal Properties</i>	4
MP	<i>Appraisal of Mineral Properties</i>	12
NC	<i>New Construction</i>	6
TPI	<i>Introduction to Taxable Possessory Interests</i>	3

## **COURSE DESCRIPTIONS**

### ***COURSE 2A ----- Replacement Cost Estimating of Residential Structures***

Course 2A is designed to acquaint beginning real property appraisers and auditor-appraisers with recommended methods and procedures to use when making replacement cost estimates of single- and multiple-family residences.

This course begins with a review of the cost concept and then provides instruction in the use of the Standard Classification System for residential buildings. Through case studies, the students will learn to select and apply unit costs from Assessors' Handbook Section 531, *Residential Building Costs*. The course covers techniques for recognizing and estimating depreciation.

**Prerequisites:** None

**Pre-reading:** Assessors' Handbook Section 531, *Residential Building Costs*, Chapters 531.10, 531.20, 531.21, 531.22, 531.30, 531.40, 531.50, and 531.70.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 2B ----- Replacement Cost Estimating of Commercial and Industrial Structures***

Course 2B is designed to acquaint real property appraisers on the use of Marshall & Swift's *Marshall Valuation Service* to properly estimate the cost of commercial and industrial properties. The course begins with a discussion of the cost concept, different types of depreciation, various types of building materials, and classes of construction. The students will estimate the replacement cost of different types of buildings, including estimating depreciation.

**Prerequisites:** None

**Pre-reading:** Assessors' Handbook Section 501, *Basic Appraisal*, Chapter 6.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 3 ----- Residential Appraisal Procedures***

Course 3 provides instruction in appraisal procedures with an emphasis on the comparative sales approach. This course focuses on the appraisal of single-family residential property. It includes some exposure to market analysis procedures for income-producing residential properties. Students learn to analyze and adjust sales to reflect market value and conditions, including cash equivalent procedures. They will study methods of estimating land value and learn to make sales comparisons with properties selected for reappraisal.

Students practice these techniques and reconcile the indicators of value into value conclusions as they solve drill problems.

**Prerequisites:** Online Training Course, *Time Value of Money - Six Functions of a Dollar*.

**Recommended:** Course 2A, *Replacement Cost Estimating of Residential Structures* and Self-Study Training Session, *Appraisal Process*.

**Pre-reading:** Assessors' Handbook Section 501, *Basic Appraisal*, Chapters 5 and 6; and Assessors' Handbook Section 503, *Cash Equivalent Analysis*.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 5 ----- Income Approach to Value***

Course 5 is designed to introduce property tax appraisal of income-producing properties. It offers an explanation of the basic assumptions of the income approach and takes the appraiser through the various steps of the capitalization process for both real and personal property.

Students are shown recommended methods of collecting and recording information that is to be analyzed and processed in the income approach. They learn how to estimate the gross income of a property and to process that estimate into an estimate of net income. Then, they learn the various techniques for extracting rates and income multipliers, and how to capitalize income estimates into indicators of value. The students are called upon to demonstrate these techniques as they solve drill problems.

**Prerequisites:** Course 3, *Residential Appraisal Procedures* and Online Training Course, *Time Value of Money - Six Functions of a Dollar*.

**Pre-reading:** Assessors' Handbook Section 501, *Basic Appraisal*, Chapters 5 and 6; and Property Tax Rule 8.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 7 ----- Appraisal of Agricultural Property*** **(Advanced-level course)**

Course 7 is designed to provide real property appraisers and auditor-appraisers with an overview of the methods and techniques of appraising agricultural properties. The course is intended for students with limited experience in appraising these types of properties.

The course presents an introduction into the nature of agricultural properties and the characteristics of value that distinguish these properties from other property types and reviews the appraisal process in the context of agricultural property. The course offers a review of the appraisal processes for valuing agricultural property. Specific types of agricultural property covered include row crop and field cropland, dry farm and grazing land, and permanent plantings. Students solve drill problems specific to the needs of the agricultural appraiser.

**Prerequisites:** Course 5, *Income Approach to Value* and Online Training Course, *Time Value of Money—Six Functions of a Dollar*.

**Pre-reading:** Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties*, Part 1.

**Calculator:** Students are required to bring a financial calculator (or battery-operated calculator and compound interest and annuity tables) to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 8 ----- Appraisal of Machinery and Equipment***

Course 8 introduces the beginning auditor-appraiser and real property appraisers to the fundamental concepts used in the appraisal of machinery and equipment. This course begins with a short review of value concepts and the pertinent provisions of the Revenue and Taxation Code and Property Tax Rules. This course focuses on the classification of equipment as either improvements or personal property. Students are taught to recognize and estimate depreciation and to prepare and compare market value estimates with base year values. The course describes methods of collecting and processing data.

**Prerequisites:** None

**Pre-reading:** Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures*, Chapters 1 – 3.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 9 ----- Appraisal of Taxable Possessory Interests* (Advanced-level course)**

Course 9 addresses the appraisal of private interests in publicly owned real property. The course is designed primarily for experienced real property appraisers and auditor-appraisers whose responsibilities include the appraisals of taxable possessory interests.

The course explains the nature of such interests, the legal basis for their assessment, and the effect of judicial decisions on possessory interest assessment. The various types of taxable possessory interests are described, and the prescribed valuation methods for taxable possessory interests are explained. Students apply these methods in the solution of drill problems.

**Prerequisites:** Course 5, *Income Approach to Value*; or an equivalent course and Online Training Course, *Time Value of Money—Six Functions of a Dollar*.

**Recommended:** BOE Workshop – *Introduction to Taxable Possessory Interests*.

**Pre-reading:** Assessors' Handbook Section 510, *Assessment of Taxable Possessory Interests*, Chapters 1 – 4.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

***COURSE 18 ----- Auditing Procedures***  
**(Advanced-level course)**

Course 18 offers auditor-appraisers and real property appraisers an opportunity to learn step-by-step auditing procedures and techniques for performing property tax audits. Students will learn how to set up standardized working papers and how to submit a standardized audit report with the appraisal. Selection of audits and the need for good public relations are among the topics discussed.

**Prerequisites:** Course 8 or 311, *Appraisal of Machinery and Equipment*, or an equivalent course.

**Pre-reading:** Assessors' Handbook Section 506, *Property Tax Audits and Audit Program*.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

***COURSE 28 ----- Case Study Auditing***  
**(Advanced-level course)**

Course 28 is case study derived auditing class that includes in-depth studies in equipment and supplies auditing. This course covers auditing procedures, write-ups, and valuation concepts. This course also includes special topics such as commercial aircraft auditing, trade level, supplies, and others.

**Prerequisites:** Course 8 or 311, *Appraisal of Machinery and Equipment*; and Course 18, *Auditing Procedures*, or equivalent courses.

**Pre-reading:** Assessors' Handbook Section 506, *Property Tax Audits and Audit Program*.

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

***COURSE 52 ----- Valuation of Restricted (Open-Space) Lands***  
**(Advanced-level course)**

Course 52 addresses the assessment of open-space properties—those types of properties that may be enforceably restricted under section 8 of article XIII of the California Constitution. The course focuses on land that is enforceably restricted under the California Land Conservation Act (Williamson Act), which is the most significant open-space program. The course is designed for real property appraisers and auditor-appraisers that have limited experience in the valuation of these types of properties.

Students are introduced to the various types of open-space programs, the legal aspects of these programs, and the prescribed valuation methods for open-space properties. Students work drill problems covering the valuation and assessment of open space properties.

**Prerequisites:** Course 5, *Income Approach to Value*; and Course 7, *Appraisal of Agricultural Property*; or equivalent courses.



**Pre-reading:** Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties*, Part II, Chapters 1 – 10 and 12).

**Calculator:** Students are required to bring a battery-operated calculator to the class.

**Course Credit:** 21 hours of instruction      3-hour examination      24 hours total

***COURSE 56 ----- Advanced Sales Comparison and Income Capitalization Approaches***  
**(Advanced-level course)**

Course 56 is designed for real property appraisers and auditor-appraisers actively involved in the appraisal of income-producing properties. The comparative sales approach and different income approach techniques will be presented. The course is developed around case studies and other drill problems. To solve case study problems, participants must draw from their experience and consider several factors that can influence the sale price of such properties. Other subjects include selection of capitalization methods, techniques, and rates that are appropriate for valuing different types of properties.

**Prerequisites:** Course 5, *Income Approach to Value*, or Online Training Course, *Time Value of Money - Six Functions of a Dollar*, and at least three years of experience as an appraiser or auditor-appraiser in a County Assessor's office or the BOE.

**Pre-reading:** Assessors' Handbook Section 502, *Advanced Appraisal*.

**Calculator:** Students are required to bring a financial calculator (or battery-operated calculator and compound interest and annuity tables) to the class.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

***COURSE 120 ----- Investment Mathematics in Property Tax Appraisal***  
**(Advanced-level course)**

Course 120 covers various mathematical procedures and models used in valuation, including the use of financial calculators. Topics include compound interest functions, cash flow diagrams, discounted cash flow analysis, net present value, internal rate of return, and applications involving cash equivalency and the income approach. The basic features and applications of HP 12c financial calculator are also discussed.

**Prerequisites:** Course 5, *Income Approach to Value*, or Online Training Course, *Time Value of Money - Six Functions of a Dollar*, and knowledge of basic algebraic operations.

**Recommended:** Course 3, *Residential Appraisal Procedures* and Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*.

**Pre-reading:** Assessors' Handbook Section 505, *Capitalization Formulas and Tables*, Chapters 1 – 4.

**Calculator:** Students must bring a financial calculator to the class; the HP 12c is preferred.

**Course Credit:** 28 hours of instruction      3-hour examination      31 hours total

### ***COURSE 310 ----- Introduction to Appraising for Property Tax Purposes***

This course introduces new real property appraisers and auditor-appraisers to the fundamentals of appraising for property tax purposes. The course will present the various appraisal approaches and significant appraisal principles for all types of property. The course covers the economic aspects and legal definitions of market value and California property tax laws. This is an online class, taught through American River College, a two-year public college in the Los Rios Community College District.

**Prerequisites:** None

**Texts:** Assessors' Handbook Section 501, *Basic Appraisal*; Assessors' Handbook Section 531, *Residential Building Costs*.

**Course Credit:** 30 hours total

### ***COURSE 311 ----- Appraisal of Machinery & Equipment (Assessment of Personal Property and Fixtures)***

This course covers the principles of property tax appraisal for tax assessment of personal property and fixtures. Topics include the economic aspects and legal definitions of market value, California property tax laws and regulation, the appraisal process, and methods of valuation. This is an online class, taught through American River College, a two-year public college in the Los Rios Community College District.

**Prerequisites:** None

**Texts:** Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures*; Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*.

**Course Credit:** 32 hours total

### ***Basic Appraisal***

This course introduces new real property appraisers and auditor-appraisers to the fundamentals of appraising for property tax purposes. The course will present the various appraisal approaches and significant appraisal principles for all types of property. The course covers the economic aspects and legal definitions of market value and California property tax laws. This is an online session hosted through the Sacramento State College of Continuing Course Management System. This course does not have an online instructor.

**Prerequisites:** None

**Texts:** Assessors' Handbook Section 501, *Basic Appraisal*; Assessors' Handbook Section 531, *Residential Building Costs*.

**Course Credit:** 34 hours total

## WORKSHOP DESCRIPTIONS

### ***GT ----- Appraisal of Geothermal Properties***

This workshop introduces issues related to geothermal assessments included recent changes in the industry and will discuss measurement of reserves for geothermal projects, recommended procedures for building cash flows on properties with renewable reserves, and discussion of geothermal leases - how to track and enroll.

**Prerequisite:** None

**Pre-reading:** Property Tax Rule 473, Geothermal Properties.

### ***MP ----- Appraisal of Mineral Properties***

This workshop covers the appraisal of mining (including mines and quarries). The workshop is designed to provide a basic understanding of the components and complexities of mining property appraisals. The workshop covers the following topics: geology, mine engineering, hard mineral production, and reserve estimates.

**Prerequisite:** None

**Pre-reading:** Assessors' Handbook Section 560, *Assessment of Mining Properties*, Chapters 1 – 3.

### ***NC ----- New Construction***

This workshop provides a brief overview of the laws involving new construction, including a discussion of the various new construction exclusions. The workshop applies the laws to typical new construction situations. Topics include additions to real property, garage conversions, tenant improvements, normal maintenance and repair, substantially equivalent to new, change in use, date of completion of construction, unique construction issues, and the active solar energy new construction exclusion.

**Prerequisites:** None

**Pre-reading:** Assessors' Handbook Section 410, *Assessment of Newly Constructed Property*.

### ***TPI ----- Introduction to Taxable Possessory Interests***

This workshop is designed primarily to introduce property appraisers and auditor-appraisers to this complex topic. It provides the nature of possessory interest properties, the legal basis for their assessment, and the fundamentals of appraising taxable possessory interest properties.

**Prerequisite:** None

**Pre-reading:** Assessors' Handbook Section 510, *Assessment of Taxable Possessory Interests*, Chapters 1 – 4.

## APPENDIX B: CALCULATING APPRAISER TRAINING HOURS

The following instructions are meant to provide an understanding of how annual training hours are calculated for permanent and advanced appraisers. The columns referenced in the instructions and examples relate to those found on the BOE training reports provided to County Assessors and BOE supervisors each year.

### PERMANENT APPRAISER (24 TRAINING HOURS REQUIRED ANNUALLY)

1. Start with the number in the **prior year** Carry to Year + 3 column. If there is a number in this column, deduct the 24 required hours for the **current year** from that number.
2. If there are not enough hours in the **prior year**, Carry to Year + 3 column, go to the **prior year**, Carry to Year + 2 column, and deduct the remaining hours needed from that number. If there is a positive number after the calculation, that number will move down to the Carry to Year + 3 column for the **current year**. However, this number can only be a maximum of 24. If the number is negative, enter 0.
3. If there are not enough hours in the **prior year**, Carry to Year + 2 column, go to the **prior year**, Carry to Year +1 column, and deduct the remaining hours needed from that number. If there is a positive number after the calculation, that number will move down to the Carry to Year + 2 column for the **current year**. However, this number can only be a maximum of 48. If the number is negative, enter 0.
4. If there are not enough hours in the **prior year**, Carry to Year +1 column to cover the 24 required hours, take the remainder from the Earned Hours column in the **current year**. The number (positive or negative) after the calculation, will move over to the Carry to Year +1 column for the **current year**. However, this number can only be a maximum of 72.
5. If the **prior** Carry to Year + 3, Carry to Year + 2, and Carry to Year + 1 numbers cover the required 24 hours for the **current year**, move the total Earned Hours for the **current year** to the **current** Carry to Year +1 column, up to the max 72 hours.

**Example 1 - 5-year snapshot of a permanent appraiser training report**

<b>Year</b>	<b>Earned Hours</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>
<b>2018-2019</b>	<b>31</b>	<b>31</b>	<b>29</b>	<b>24</b>
<b>2019-2020</b>	<p><b>27</b></p> <p>The 2019-20 Earned Hours carry forward to the 2019-20 Carry to Year + 1 column with a maximum of 72.</p>	<p><b>27</b></p> <p>The 2018-19 Carry to Year + 1 number (31) moves to the 2019-20 Carry to Year + 2 column with a maximum of 48.</p>	<p><b>31</b></p> <p>The 2018-19 Carry to Year + 2 number (29) moves to the 2019-20 Carry to Year + 3 column with a maximum of 24.</p>	<p><b>24</b></p> <p><b>1<sup>st</sup> calculation</b> 24 hours from (2018-19) Carry to Year + 3 column minus 24 hours required = 0.</p> <p>No other hours needed.</p>
<b>2020-2021</b>	<p><b>51</b></p> <p>The 2020-21 Earned Hours carry forward to the 2020-21 Carry to Year + 1 column with a maximum of 72.</p>	<p><b>51</b></p> <p>The 2019-20 Carry to Year + 1 number (27) moves to the 2020-21 Carry to Year + 2 column with a maximum of 48.</p>	<p><b>27</b></p> <p>The 2019-20 Carry to Year + 2 number (31) moves to the 2020-21 Carry to Year + 3 column with a maximum of 24.</p>	<p><b>24</b></p> <p><b>1<sup>st</sup> calculation</b> 24 hours from (2019-20) Carry to Year + 3 column minus 24 hours required = 0.</p> <p>No other hours needed.</p>
<b>2021-2022</b>	<p><b>39</b></p> <p>The 2021-22 Earned Hours carry forward to the 2021-22 Carry to Year + 1 column with a maximum of 72.</p>	<p><b>39</b></p> <p>The 2020-21 Carry to Year + 1 number (51) moves to the 2021-22 Carry to Year + 2 column with a maximum of 48.</p>	<p><b>48</b></p> <p>The 2020-21 Carry to Year + 2 number (27) moves to the 2021-22 Carry to Year + 3 column with a maximum of 24.</p>	<p><b>24</b></p> <p><b>1<sup>st</sup> calculation</b> 24 hours from (2020-21) Carry to Year + 3 column minus 24 hours required = 0.</p> <p>No other hours needed.</p>
<b>2022-2023</b>	<p><b>10</b></p> <p>The 2022-23 Earned Hours carry forward to the 2022-23 Carry to Year +1 column with a maximum of 72.</p>	<p><b>10</b></p> <p>The 2021-22 Carry to Year + 1 number (39) moves to the 2022-23 Carry to Year + 2 column with a maximum of 48.</p>	<p><b>39</b></p> <p>The 2021-22 Carry to Year + 2 number (51) moves to the 2022-23 Carry to Year + 3 column with a maximum of 24.</p>	<p><b>24</b></p> <p><b>1<sup>st</sup> calculation</b> 24 hours from (2021-22) Carry to Year + 3 column minus 24 hours required = 0.</p> <p>No other hours needed.</p>

**Example 2 - 5-year snapshot of a permanent appraiser training report**

<b>Year</b>	<b>Earned Hours</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>
<b>2018-2019</b>	<b>10</b>	<b>10</b>	<b>48</b>	<b>24</b>
<b>2019-2020</b>	<b>102</b>  The 2019-20 Earned Hours carry forward to the 2019-20 Carry to Year + 1 column with a maximum of 72.	<b>72</b>  The 2018-19 Carry to Year + 1 number (10) moves to the 2019-20 Carry to Year + 2 column with a maximum of 48.	<b>10</b>  The 2018-19 Carry to Year + 2 number (48) moves to the 2019-20 Carry to Year + 3 column with a maximum of 24.	<b>24</b>  <b>1<sup>st</sup> calculation</b> 24 hours from (2018-19) Carry to Year + 3 column minus 24 hours required = 0.  No other hours needed.
<b>2020-2021</b>	<b>0</b>  The 2020-21 Earned Hours carry forward to the 2020-21 Carry to Year + 1 column with a maximum of 72.	<b>0</b>  The 2019-20 Carry to Year + 1 number (72) moves to the 2020-21 Carry to Year + 2 column with a maximum of 48.	<b>48</b>  The 2019-20 Carry to Year + 2 number (10) moves to the 2020-21 Carry to Year + 3 column with a maximum of 24.	<b>10</b>  <b>1<sup>st</sup> calculation</b> 24 hours from (2019-20) Carry to Year + 3 column minus 24 hours required = 0.  No other hours needed.
<b>2021-2022</b>	<b>68</b>  The 2021-22 Earned Hours carry forward to the 2021-22 Carry to Year + 1 column with a maximum of 72.	<b>68</b>  The 2020-21 Carry to Year + 1 number (0) moves to the 2021-22 Carry to Year + 2 column with a maximum of 48.	<b>0</b>  <b>2<sup>nd</sup> calculation</b> 48 hours from (2020-21) Carry to Year + 2 column minus 14 = 34.  The remaining number (34) carries forward to the 2021-22 Carry to Year + 3 column, with a maximum of 24.	<b>24</b>  <b>1<sup>st</sup> calculation</b> 10 hours from (2020-21) Carry to Year + 3 column minus 24 hours required = -14.  More hours needed.
<b>2022-2023</b>	<b>26</b>  The 2022-23 Earned Hours carry forward to the 2022-23 Carry to Year +1 column with a maximum of 72.	<b>26</b>  The 2021-22 Carry to Year + 1 number (68) moves to the 2022-23 Carry to Year + 2 column with a maximum of 48.	<b>48</b>  The 2021-22 Carry to Year + 2 number (0) moves to the 2022-23 Carry to Year + 3 column with a maximum of 24.	<b>0</b>  <b>1<sup>st</sup> calculation</b> 24 hours from (2021-22) Carry to Year + 3 column minus 24 hours required = 0.  No other hours needed.

**Example 3 – 5-year snapshot of a temporary appraiser becoming a permanent appraiser**

<b>Cert. Type</b>	<b>Fiscal Year</b>	<b>Earned Hours</b>	<b>Required Hours</b>	<b>Current Year +/-</b>	<b>Prior Year +/-</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>	<b>Carry Forward</b>
Temporary	2019-20	30	0	30	0	30	0	0	30
Permanent	2020-21	24	24	0	30	24	6	0	30
Permanent	2021-22	45	24	21	30	45	6	0	51
Permanent	2022-23	0	24	-24	51	0	27	0	27
Permanent	2023-24	18	24	-6	27	18	0	3	21

**ADVANCED APPRAISER (12 TRAINING HOURS REQUIRED ANNUALLY)**

1. Start with the number in the **prior year** Carry to Year + 2 column. If there is a number in this column, deduct the 12 required hours for the **current year** from that number.
2. If there are not enough hours in the **prior year**, Carry to Year + 2 column, go to the **prior year**, Carry to Year +1 column, and deduct the remaining hours needed from that number. If there is a positive number after the calculation, that number will move down to the Carry to Year + 2 column for the **current year**. However, this number can only be a maximum of 12. If the number is negative, enter 0.
3. If there are not enough hours in the **prior year**, Carry to Year +1 column to cover the 12 required hours, take the remainder from the Earned Hours column in the **current year**. The number (positive or negative) after the calculation, will move over to the Carry to Year +1 column for the **current year**.
4. If the **prior** Carry to Year +2 and Carry to Year + 1 numbers cover the required 12 hours for the **current year**, move the total Earned Hours for the **current year** to the **current** Carry to Year +1 column, up to the max 24 hours for advanced.

**Example 1 - 5-year snapshot of an advanced appraiser training report**

<b>Year</b>	<b>Earned Hours</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>
<b>2018-2019</b>	<b>32</b>	<b>24</b>	<b>12</b>	<b>N/A</b>
<b>2019-2020</b>	<b>24</b> The 2019-20 Earned Hours carry forward to the 2019-20 Carry to Year + 1 column with a maximum of 24.	<b>24</b> The 2018-19 Carry to Year + 1 number (24) moves to the 2019-20 Carry to Year + 2 column with a maximum of 12.	<b>12</b> <b>1<sup>st</sup> calculation</b> 12 hours from (2018-19) Carry to Year + 2 column minus 12 hours required = 0.  No other hours needed.	<b>N/A</b>
<b>2020-2021</b>	<b>6</b> The 2020-21 Earned Hours carry forward to the 2020-21 Carry to Year + 1 column with a maximum of 24.	<b>6</b> The 2019-20 Carry to Year + 1 number (24) moves to the 2020-21 Carry to Year + 2 column with a maximum of 12.	<b>12</b> <b>1<sup>st</sup> calculation</b> 12 hours from (2019-20) Carry to Year + 2 column minus 12 hours required = 0.  No other hours needed.	<b>N/A</b>
<b>2021-2022</b>	<b>8</b> The 2021-22 Earned Hours carry forward to the 2021-22 Carry to Year + 1 column with a maximum of 24.	<b>8</b> The 2020-21 Carry to Year + 1 number (6) moves to the 2021-22 Carry to Year + 2 column with a maximum of 12.	<b>6</b> <b>1<sup>st</sup> calculation</b> 12 hours from (2020-21) Carry to Year + 2 column minus 12 hours required = 0.  No other hours needed.	<b>N/A</b>
<b>2022-2023</b>	<b>2</b> The 2022-23 Earned Hours carry forward to the 2022-23 Carry to Year +1 column with a maximum of 24.	<b>2</b> <b>2<sup>nd</sup> calculation</b> 8 hours from (2021-22) Carry to Year + 1 column minus 6 = 2.  The remaining number (2) carries forward to the 2022-23 Carry to Year + 2 column, with a maximum of 12.	<b>2</b> <b>1<sup>st</sup> calculation</b> 6 hours from (2021-22) Carry to Year + 2 column minus 12 hours required = -6.  More hours needed.	<b>N/A</b>



**Example 2 - 5-year snapshot of an advanced appraiser training report**

<b>Year</b>	<b>Earned Hours</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>
<b>2018-2019</b>	<b>34</b>	<b>24</b>	<b>6</b>	<b>N/A</b>
<b>2019-2020</b>	<b>10</b> The 2019-20 Earned Hours carry forward to the 2019-20 Carry to Year + 1 column with a maximum of 24.	<b>10</b> <b>2<sup>nd</sup> calculation</b> 24 hours from (2018-19) Carry to Year + 1 column minus 6 = 18. The remaining number (18) carries forward to the 2019-20 Carry to Year + 2 column, with a maximum of 12.	<b>12</b> <b>1<sup>st</sup> calculation</b> 6 hours from (2018-19) Carry to Year + 2 column minus 12 hours required = -6.  More hours needed.	<b>N/A</b>
<b>2020-2021</b>	<b>0</b> The 2020-21 Earned Hours carry forward to the 2020-21 Carry to Year + 1 column with a maximum of 24.	<b>0</b> The 2019-20 Carry to Year + 1 number (10) moves to the 2020-21 Carry to Year + 2 column with a maximum of 12.	<b>10</b> <b>1<sup>st</sup> calculation</b> 12 hours from (2019-20) Carry to Year + 2 column minus 12 hours required = 0.  No other hours needed.	<b>N/A</b>
<b>2021-2022</b>	<b>38</b> <b>3<sup>rd</sup> calculation</b> 38 hours from the (2021-22) Earned Hours column minus 2 = 36.  The 2021-22 Earned Hours remaining carry forward to the 2021-22 Carry to Year + 1 column with a maximum of 24.	<b>24</b> <b>2<sup>nd</sup> calculation</b> 0 hours from (2020-21) Carry to Year + 1 column minus 2 = -2 More hours needed.  Since the remaining number is a negative, move 0 to the 2021-22 Carry to Year + 2 column.	<b>0</b> <b>1<sup>st</sup> calculation</b> 10 hours from (2020-21) Carry to Year + 2 column minus 12 hours needed = -2.  More hours needed.	<b>N/A</b>
<b>2022-2023</b>	<b>0</b> The 2022-23 Earned Hours column carry forward to the 2022-23 Carry to Year +1 column with a maximum of 24.	<b>0</b> <b>2<sup>nd</sup> calculation</b> 24 hours from (2021-22) Year + 1 column minus 12 = 12.  The remaining number (12) carries forward to the 2022-23 Carry to Year + 2 column, with a maximum of 12.	<b>12</b> <b>1<sup>st</sup> calculation</b> 0 hours from (2021-22) Carry to Year + 2 column minus 12 hours required = -12.  More hours needed.	<b>N/A</b>

**Example 3 - 5-year snapshot of an advanced appraiser training report**

<b>Year</b>	<b>Earned Hours</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>
<b>2018-2019</b>	<b>14</b>	<b>5</b>	<b>0</b>	<b>N/A</b>
<b>2019-2020</b>	<b>9</b> <b>3<sup>rd</sup> calculation</b> 9 hours from (2019-20) Earned Hours column minus 7 = 2.  The 2019-20 Earned Hours remaining carry forward to the 2019-20 Year + 1 column with a maximum of 24.	<b>2</b> <b>2<sup>nd</sup> calculation</b> 5 hours from (2018-19) Year + 1 column minus 12 = -7.  More hours needed.  Since the remaining number is a negative, move 0 to the 2019-20 Year + 2 column.	<b>0</b> <b>1<sup>st</sup> calculation</b> 0 hours from (2018-19) Carry to Year + 2 column minus 12 hours required = -12.  More hours needed.	<b>N/A</b>
<b>2020-2021</b>	<b>11</b> <b>3<sup>rd</sup> calculation</b> 11 hours from (2019-20) Earned Hours column minus 10 = 1.  The 2020-21 Earned Hours remaining carry forward to the 2020-21 Year + 1 column with a maximum of 24.	<b>1</b> <b>2<sup>nd</sup> calculation</b> 2 hours from (2019-20) Carry to Year + 1 column minus 12 = -10.  More hours needed.  Since the remaining number is a negative, move 0 to the 2020-21 Year + 2 column.	<b>0</b> <b>1<sup>st</sup> calculation</b> 0 hours from (2019-20) Carry to Year + 2 column minus 12 hours required = -12.  More hours needed.	<b>N/A</b>
<b>2021-2022</b>	<b>0</b> <b>3<sup>rd</sup> calculation</b> 0 hours from (2021-22) Earned Hours column minus 11 = -11.  The 2021-22 Earned Hours remaining carry forward to the 2021-22 Year + 1 column with a maximum of 24. This number can be positive or negative.	<b>-11</b> <b>2<sup>nd</sup> calculation</b> 1 hour from (2020-21) Carry to Year + 1 column minus 12 = -11.  More hours needed.  Since the remaining number is a negative, move 0 to the 2021-22 Year + 2 column.	<b>0</b> <b>1<sup>st</sup> calculation</b> 0 hours from (2020-21) Carry to Year + 2 column minus 12 hours needed = -12.  More hours needed.	<b>N/A</b>

<b>2022-2023</b>	<p><b>0</b></p> <p><b>3<sup>rd</sup> calculation</b></p> <p>0 hours from (2022-23) Earned Hours column minus 23 = -23.</p> <p>The 2022-23 Earned Hours remaining carry forward to the 2022-23 Year +1 column with a maximum of 24. This number can be positive or negative.</p>	<p><b>-23</b></p> <p><b>2<sup>nd</sup> calculation</b></p> <p>-11 hours from (2021-22) Carry to Year + 1 column minus 12 = -23.</p> <p>Since the remaining number is a negative, move 0 to the 2022-23 Year + 2 column.</p>	<p><b>0</b></p> <p><b>1<sup>st</sup> calculation</b></p> <p>0 hours from (2021-22) Carry to Year + 2 column minus 12 hours required = -12.</p> <p>More hours needed.</p>	<b>N/A</b>
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**Example 4 – 4-year snapshot of a permanent appraiser becoming an advanced appraiser**

<b>Cert. Type</b>	<b>Fiscal Year</b>	<b>Earned Hours</b>	<b>Required Hours</b>	<b>Current Year +/-</b>	<b>Prior Year +/-</b>	<b>Carry to Year + 1</b>	<b>Carry to Year + 2</b>	<b>Carry to Year + 3</b>	<b>Carry Forward</b>
Permanent	2020-21	15	24	-9	21	12	0	0	12
Permanent	2021-22	21	24	-3	12	9	0	0	9
Permanent	2022-23	19	24	-5	9	4	0	0	4
Advanced	2023-24	35	12	23	4	24	0	0	24

# GUIDELINES FOR ASSESSMENT ANALYST CERTIFICATION AND TRAINING

## INTRODUCTION

Effective January 1, 2016, Assembly Bill 1534 (AB 1534)<sup>37</sup> allows local boards of supervisors to impose certification and annual training requirements on County Assessor employees responsible for property tax change in ownership and exemption decisions. ***These provisions are contained in Revenue and Taxation Code sections 674 through 680 and only apply in counties that have passed a resolution upon the recommendation of the County Assessor to require certification of assessment analysts.*** County Assessor employees who are BOE-certified appraisers are excluded from these provisions, including an Assessor (elected or appointed) who is required by law to hold an appraiser certificate from the BOE.

These guidelines address:

- Requirements for Obtaining an Assessment Analyst Certificate
- Requirements for Retaining an Assessment Analyst Certificate
- Procedures for Revoking an Assessment Analyst Certificate
- Training Offered by the BOE

The Assessment Analyst Certification and Training page on the BOE website provides information and training opportunities for assessment analysts.

## REQUIREMENTS FOR OBTAINING AN ASSESSMENT ANALYST CERTIFICATE

### RESOLUTIONS

In counties where the county board of supervisors has adopted a resolution to implement the certification of assessment analysts, the county must provide a copy of the adopted resolution to the BOE so that the certification and training programs can be activated for the county. Certification forms will not be accepted from counties until the resolution is in place and the BOE has received a copy of the resolution.

### INTERIM/TEMPORARY ASSESSMENT ANALYST CERTIFICATION

The BOE issues either an interim or a temporary certification to any County Assessor employee who makes change in ownership decisions and/or property tax exemption decisions (excluding the homeowners' exemption).

For employees working in a County Assessor's office **prior to** the enactment of AB 1534 (January 1, 2016), an *interim* certificate is issued by the BOE and subject to the following:

1. The employee must complete the interim certification section on BOE-674-A, *Application for Interim/Temporary Assessment Analyst Certificate* (BOE-674-A), requesting

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<sup>37</sup> Stats. 2015, ch. 446.

certification as an Exemption Assessment Analyst, a Change in Ownership Assessment Analyst, or both. The form must have the signature of the County Assessor on the application.

2. As part of the process to attain interim certification as an assessment analyst, an employee must disclose financial interests as required by section 676 which provides; "At the time of certification, each applicant shall disclose, on forms provided by the board, his or her financial interest in any legal entity. Thereafter, the form shall be completed annually." The employee may submit with BOE-674-A either (a) BOE-121, *Statement of Financial Interest* (BOE-121), or (b) a copy of Form 700 that was filed with the Fair Political Practices Commission.
3. Interim certification is granted on the day that BOE-674-A is processed by BOE staff. The BOE will notify the county training coordinator and will send a letter/email to the employee confirming the effective date and certification number.
4. Possession of an interim certificate allows the employee to continue to make change in ownership and exemption decisions.
5. The employee will have ***up to four years*** from the date the employee is granted interim certification to successfully pass one of the certification examinations and earn a permanent assessment analyst designation.<sup>38</sup>

For an employee hired in a County Assessor's office **after** January 1, 2016, a *temporary* certificate is issued by the BOE and subject to the following:

1. The employee must complete the temporary certification section on BOE-674-A, requesting certification as an Exemption Assessment Analyst, a Change in Ownership Assessment Analyst, or both. The form must have the signature of the County Assessor on the application.
2. As part of the process to attain temporary certification as an assessment analyst, an employee must disclose financial interests as required by section 676 which provides; "At the time of certification, each applicant shall disclose, on forms provided by the board, his or her financial interest in any legal entity. Thereafter, the form shall be completed annually." The employee may submit with BOE-674-A either (a) BOE-121, or (b) a copy of Form 700 that was filed with the Fair Political Practices Commission.
3. Temporary certification is granted on the day that BOE-674-A is processed by BOE staff. The BOE will notify the county training coordinator and will send a letter/email to the employee confirming the effective date and certification number.
4. Possession of a temporary certificate allows the employee to make change in ownership and exemption decisions.

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<sup>38</sup> Section 678.

5. The employee will have ***up to one year*** from the date the employee is granted temporary certification to successfully pass one of the certification examinations and earn a permanent assessment analyst designation.<sup>39</sup>

## PERMANENT ASSESSMENT ANALYST CERTIFICATION

As previously discussed, an interim assessment analyst certificate is valid for only four years and a temporary assessment analyst certificate is valid for only one year. During that period, the employee must pass a certification examination to receive permanent certification. Depending on whether an employee will be making change in ownership decisions, property tax exemption decisions, or both will determine which examination will be administered.<sup>40</sup> The three certification examinations include:

1. ***Property Tax Exemption Examination***—This examination consists of 50 multiple choice questions pertaining to the laws and procedures for various property tax exemptions (excluding the Homeowners' Exemption). Successfully passing this examination with a score of 70 percent or more will permanently certify the employee to make property tax exemption decisions.
2. ***Change in Ownership Examination***—This examination consists of 50 multiple choice questions pertaining to the laws and procedures for processing change in ownership events. Successfully passing this examination with a score of 70 percent or more will permanently certify the employee to make change in ownership decisions.
3. ***Combined Examination***—This examination consists of 75 multiple choice questions pertaining to the laws and procedures for processing change in ownership and property tax exemption decisions. Successfully passing this examination with a score of 70 percent or more will permanently certify the employee to make both change in ownership and property tax exemption decisions.

If the employee will be making both change in ownership and property tax exemption decisions and indicated as such on BOE-674-A, they will be required to take the Combined Examination. If the employee will be making both exemption decisions; however, they did not indicate it on BOE-674-A, they will have to submit a new application to the BOE before the examination is administered.

To assist in preparation for an examination, several self-study training sessions are available through the BOE's website. The self-study sessions introduce the fundamentals of change in ownership and property tax exemptions. Although these sessions help prepare an employee for an examination, it is not required that an employee complete the self-studies to take an examination.

The BOE administers the certification examinations on an as-needed basis. The BOE coordinates the date, time, and location of the examination with each County Assessor's training coordinator.

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<sup>39</sup> Section 677.

<sup>40</sup> The assessment analyst certification examinations were developed by BOE staff in conjunction with County Assessors designated by the California Assessors' Association.

If an individual does not successfully pass the examination, the examination may be taken again, but **only** when requested by the County Assessor's office where the individual is employed. If an individual does not pass the certification examination within one year of temporary certification or four years of interim certification, the certificate expires, and the individual may no longer perform the duties of making property tax change in ownership and/or exemption decisions. Temporary certification may not be extended past the one-year period and interim certification may not be extended past the four-year period.

## **ADVANCED ASSESSMENT ANALYST CERTIFICATION**

An employee who has held a permanent assessment analyst certificate for at least three years is eligible for certification as an advanced assessment analyst. Advanced assessment analyst certification is obtained through achieving at least one of the following methods:<sup>41</sup>

1. Successfully completing an advanced course of study prescribed by the BOE; or
2. Passing an advanced-level certification examination.

An applicant requesting an advanced assessment analyst certification must complete BOE-675-B, *Application for Advanced Assessment Analyst Certification* (BOE-675-B).

### **BOE-Prescribed Course of Study—Advanced Certification**

The *prescribed course of study* is a planned series of classes/courses that assists individuals in acquiring the knowledge and skills to attain the designation of advanced assessment analyst. The designation of advanced assessment analyst means that the individual has significant knowledge and ability to understand and process changes in ownership and/or property tax exemptions under the provisions of California law.

Prescribed courses of study were created for assessment analysts certified in either (1) change in ownership, (2) exemptions, or (3) a combination of change in ownership and exemptions.<sup>42</sup> In order to attain a designation of advanced assessment analyst, the appropriate course of study must be successfully completed.

<b>Course of Study</b>	Change in Ownership
<b>Classes/Courses Required</b>	8
<b>Core Classes/Courses</b>	All of the following: BOE Self-Study Sessions 1. Change in Ownership 2. Overview of CA Property Tax 3. Property Ownership and Deed Recording

<sup>41</sup> Section 675(b)(1).

<sup>42</sup> BOE staff in conjunction with County Assessors designated by the California Assessors' Association agreed to the three advanced courses of study.

<b>Advanced Classes/Courses</b>	<p>Any 4 of the following:</p> <p>BOE Self-Study Sessions</p> <ul style="list-style-type: none"> <li>• Change in Ownership - Partitions</li> <li>• Welfare, Church, and Religious Exemptions</li> <li>• Disabled Veterans' Exemption</li> <li>• Proposition 19 Base Year Value Transfers</li> </ul> <p>California Assessors' Administrative Services Association (CAASA) Webinars</p> <ul style="list-style-type: none"> <li>• Appeals</li> <li>• Change in Ownership Penalties</li> <li>• Disaster Relief</li> <li>• Joint Tenancy – Advanced</li> <li>• Leases</li> <li>• Legal Entity – Advanced</li> <li>• LEOP – County Processing</li> <li>• Life Estates &amp; TODs</li> <li>• Partitions</li> <li>• Supplemental Assessments – Advanced</li> <li>• Trust – Advanced</li> <li>• Church and Religious Exemptions</li> <li>• Low-Income Housing</li> </ul>
<b>Additional Class/Course</b>	1 other BOE or CAASA class/course relating to assessment analyst certification

<b>Course of Study</b>	Exemptions
<b>Classes/Courses Required</b>	8
<b>Core Classes/Courses</b>	<p>All of the following:</p> <p>BOE Self-Study Sessions</p> <ol style="list-style-type: none"> <li>1. Welfare, Church, and Religious Exemptions</li> <li>2. Overview of CA Property Tax</li> <li>3. Disabled Veterans' Exemption</li> </ol>
<b>Advanced Classes/Courses</b>	<p>Any 4 of the following:</p> <p>BOE Self-Study Sessions</p> <ul style="list-style-type: none"> <li>• Change in Ownership - Partitions</li> <li>• Change in Ownership</li> <li>• Property Ownership and Deed Recording</li> </ul>



	<ul style="list-style-type: none"> <li>• Proposition 19 Base Year Value Transfers</li> </ul> CAASA Webinars <ul style="list-style-type: none"> <li>• Appeals</li> <li>• Change in Ownership Penalties</li> <li>• Disaster Relief</li> <li>• Joint Tenancy – Advanced</li> <li>• Leases</li> <li>• Legal Entity – Advanced</li> <li>• LEOP – County Processing</li> <li>• Life Estates &amp; TODs</li> <li>• Partitions</li> <li>• Supplemental Assessments – Advanced</li> <li>• Trust – Advanced</li> <li>• Church and Religious Exemptions</li> <li>• Low-Income Housing</li> </ul>
<b>Additional Class/Course</b>	1 other BOE or CAASA class/course relating to assessment analyst certification

<b>Course of Study</b>	Combination Change in Ownership and Exemptions
<b>Classes/Courses Required</b>	10
<b>Core Classes/Courses</b>	All of the following: BOE Self-Study Sessions <ol style="list-style-type: none"> <li>1. Change in Ownership</li> <li>2. Welfare, Church, and Religious Exemptions</li> <li>3. Overview of CA Property Tax</li> <li>4. Property Ownership and Deed Recording</li> <li>5. Disabled Veterans' Exemption</li> </ol>
<b>Advanced Classes/Courses</b>	Any 4 of the following: BOE Self-Study Sessions <ul style="list-style-type: none"> <li>• Change in Ownership – Partitions</li> <li>• Proposition 19 Base Year Value Transfers</li> </ul> CAASA Webinars <ul style="list-style-type: none"> <li>• Appeals</li> <li>• Change in Ownership Penalties</li> <li>• Disaster Relief</li> <li>• Joint Tenancy – Advanced</li> </ul>

	<ul style="list-style-type: none"> <li>• Leases</li> <li>• Legal Entity – Advanced</li> <li>• LEOP – County Processing</li> <li>• Life Estates &amp; TODs</li> <li>• Partitions</li> <li>• Supplemental Assessments – Advanced</li> <li>• Trust – Advanced</li> <li>• Church and Religious Exemptions</li> <li>• Low-Income Housing</li> </ul>
<b>Additional Class/Course</b>	1 other BOE or CAASA class/course relating to assessment analyst certification

Individuals complete a reading assignment and review questions for each BOE self-study session. The review questions and certification document are submitted to the BOE. The individual must score an 80 percent or higher on the review questions to successfully complete the session and receive credit towards the advanced certification.

Each year, the BOE works with the CAASA Education Committee to determine which webinars being offered are advanced courses for assessment analysts. For those webinars deemed to be advanced, the BOE creates a 30-minute examination consisting of 10 to 15 multiple-choice questions. The examinations will be proctored by each individual county, and the completed exams must be submitted to the BOE by close of business the workday following the webinar. A passing score of 80 percent or higher on the examination is required for credit towards the advanced certification. CAASA instructors may also take the exam for certification credit, if needed.<sup>43</sup>

An applicant who wishes to receive advanced assessment analyst certification based on the prescribed course of study must list all applicable BOE self-study training sessions and CAASA webinar classes and dates of completion on BOE-675-B. BOE staff will analyze the classes/courses taken and determine if they constitute an acceptable course of study. If they meet the qualifications, an advanced assessment analyst certificate will be issued.

### **Advanced Certification Examination**

The second method by which an individual can receive advanced assessment analyst certification is by passing an advanced-level examination developed by the BOE in consultation with the CAA. The examination is designed to test the candidate's knowledge of more complex change in ownership and property tax exemption concepts. This examination may be taken by an individual who has held a permanent assessment analyst certificate for at least three years. Approval by the applicable County Assessor's office is required before this examination will be scheduled. This examination is given on an as-requested basis.

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<sup>43</sup> The webinar exams are optional, so as not to affect the webinar attendance by those not seeking an assessment analyst advanced certification.

An applicant seeking advanced assessment analyst certification based on the advanced-level examination must attest to passing the examination on BOE-675-B. A copy of the letter from the BOE notifying the applicant that they passed the examination must accompany BOE-675-B. BOE staff will verify that the applicant successfully completed the examination before an advanced assessment analyst certificate will be issued.

### **VALIDITY OF AN ASSESSMENT ANALYST CERTIFICATE**

Once an individual is certified (permanent or advanced), they hold a valid assessment analyst certificate for purposes of section 674. The certificate is issued as a condition of employment in a County Assessor's office to make decisions regarding changes in ownership and/or property tax exemptions. The assessment analyst certificate is valid for no other purpose. The following language is included on the bottom of the certificate issued to each assessment analyst:

This certificate is the property of the State of California, and in the event of its suspension, revocation, or invalidation for any reason, it must, upon demand, be returned to the State Board of Equalization.

An assessment analyst certificate is suspended or invalidated when the individual holding the certificate:

- Is no longer an employee of a County Assessor's office; or
- Is no longer performing the duties of an assessment analyst for property tax purposes in a County Assessor's office.

Once a person is no longer employed by a County Assessor as an assessment analyst, that individual is prohibited from stating or implying that they are a certified assessment analyst or hold an assessment analyst certificate issued by the BOE. Further, the certificate may not be displayed or referred to in an advertisement or on business cards of assessment analysts seeking fees for their services. However, a former employee may state they had been formerly certified by the BOE as an assessment analyst for property tax purposes while employed by a County Assessor.

### **CHANGE IN EMPLOYMENT STATUS**

When an assessment analyst has a change in employment status with a County Assessor's office where they are no longer an active assessment analyst (terminated, retired, deceased, inactive, leave of absence), that information must be sent to the BOE using BOE-743-A, *Report of Appraiser or Assessment Analyst Change in Employment Status* (BOE-743-A). This change will be entered in the BOE's training database.

### **RE-EMPLOYMENT OF PERMANENTLY CERTIFIED ASSESSMENT ANALYSTS**

A previously certified assessment analyst can have their assessment analyst certificate reinstated after leaving the employment of a County Assessor under the following conditions:

- Becomes re-employed as an assessment analyst in a County Assessor's office; or

- Becomes elected or appointed to the Office of County Assessor.

The assessment analyst certificate becomes *active* upon the BOE's receipt of a notice of re-employment on BOE-743-A. The form must list the current employer, the date of current employment, the name of the previous employer, and the assessment analyst certification number, if known.

## REQUIREMENTS FOR RETAINING AN ASSESSMENT ANALYST CERTIFICATE

### ANNUAL TRAINING REQUIREMENTS

Individuals who hold a permanent assessment analyst certificate are required to complete 24 hours of BOE-conducted or BOE-approved training annually.<sup>44</sup> Training hours are required beginning with the fiscal year following the fiscal year in which the assessment analyst becomes permanently certified.

Holders of advanced assessment analyst certificates are required to complete 12 hours of BOE-conducted or BOE-approved training each year.<sup>45</sup> The 12-hour requirement begins in the same fiscal year that advanced certification is granted.

Each certified assessment analyst is responsible for meeting their annual training requirements. Failure to ***annually*** obtain the required training constitutes grounds for revocation of an assessment analyst certificate.<sup>46</sup>

### Carryover of Training Hours

Although section 675 specifies that a certain number of training hours must be completed each year, excess hours earned may be carried forward for credit. Assessment analysts may apply training hours accrued in excess of the annual requirement to any deficits that occur in succeeding years as follows:

- Up to three years and a maximum of 72 hours for the permanent assessment analyst certification.
- Up to two years and a maximum of 24 hours for the advanced assessment analyst certification.

Additionally, training hours may be carried forward for three years during interim certification and may be applied to the annual training requirement for subsequent permanent certification. Training hours completed during the year of temporary certification may be applied to the annual training requirement for subsequent permanent certification. However, courses taken prior to interim or temporary certification will not be counted for purposes of calculating the annual training hour requirements.

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<sup>44</sup> Section 675(a)(1).

<sup>45</sup> Section 675(b)(3).

<sup>46</sup> Sections 675(a)(3) and (b)(5).

## TRACKING TRAINING STATUS

The BOE maintains training records for certified assessment analysts to ensure that they remain current in the training requirements for assessment analyst certification. The record for each assessment analyst consists of:

- A listing of courses by fiscal year showing the date of completion and number of training hours granted;
- A computation that indicates the assessment analyst's training status—whether current or deficit in training hours; and
- A computation of any excess/surplus training hours that may be carried over to subsequent years.

For permanent assessment analyst certification, an assessment analyst's training status is based on hours accumulated during the past three years plus the current year. For advanced assessment analyst certification, an assessment analyst's training status is based on hours accumulated during the past two years plus the current year. The BOE calculates training hours on a first-in/first-out methodology (the "oldest" training hours are applied first to meet any current year's training requirement).

For purposes of a ***permanent assessment analyst certificate***, an assessment analyst may carry forward a maximum of 72 hours to meet the training requirements of future years. Any hours that an assessment analyst earned more than three years prior cannot be used to meet subsequent year's training requirements, and those hours will be removed from the training record.

For purposes of an ***advanced assessment analyst certificate***, an assessment analyst may carry forward a maximum of 24 hours to meet the training requirements of future years. Any hours that an assessment analyst earned more than two years prior cannot be used to meet subsequent year's training requirements, and those hours will be removed from the training record.

## APPROVAL AND DETERMINATION OF TRAINING HOURS CREDITED

BOE staff is responsible for approving the type of training and the number of hours granted for certified assessment analysts to fulfill the annual training requirement.<sup>47</sup> Assessment analysts wishing to obtain training credit hours for training conducted by non-BOE sources must submit information about the training, through their training coordinator, to BOE staff for review and approval using BOE-744-A. It is not necessary to submit this form if the training is conducted by the BOE; BOE staff will automatically add such successfully completed training to an assessment analyst's training record. BOE-744-A is submitted once a training session has concluded. Course information must be completed and a list of the attendees with their BOE certification numbers must be provided with BOE-744-A.

If the training was offered in the past and approved by the BOE, training hours will be given to assessment analysts (unless the assessment analyst received credit for the same training within the

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<sup>47</sup> Section 675.

past three years). BOE staff will notify the training coordinator of the number of training hours credited to the assessment analyst's training record.

When requesting hours for training that has not been offered in the past, BOE-744-A must also be accompanied by a copy of the agenda, lesson plan, or published course description to assist the BOE in the approval of the requested hours. The BOE will review and evaluate the relevance of the course material for assessment analyst training credit and determine if the training is approved. Once reviewed, BOE staff will notify the training coordinator if the training is approved and if so, the number of training hours credited to the assessment analyst's training record.

### **Other Qualifying Courses**

Courses that do not fall into the change in ownership or exemptions categories may also be recognized for assessment analyst training credit if such courses fall within the two types described below:

- Spreadsheet courses, such as Microsoft Excel, where the computer software is the foundation for a tool required for use by the assessment analyst.
- Database courses, such as Microsoft Access or Megabyte Systems, where the computer software is the foundation for a tool required for use by the assessment analyst.

Once a temporary certificate is issued by the BOE, training credit hours are considered for prospective courses.

### **Seminars and Workshops**

Seminars and workshops sponsored by various organizations may be recognized for assessment analyst training credit hours if the objectives and content of the programs are consistent with *developing and/or enhancing the skill and expertise of assessment analysts*. Only those portions of a program in furtherance of this goal will be counted toward training hour credit. Portions devoted to topics that do not relate to change in ownership or exemptions activities will not be counted toward training hour credit.

### **California Assessors' Association Conferences and Meetings**

Conferences and committee meetings of the CAA and organizations affiliated with the CAA may be approved for training credit hours on the same basis as seminars and workshops presented by organizations. Such conferences or meetings are approved for training credit hours when they are designed to improve assessment practices in County Assessors' offices. The conference or meeting must follow a prescribed agenda that includes speakers on specific assessment topics.

At the conclusion of conferences and committee meetings of the CAA and organizations affiliated with the CAA, the host county or agency is responsible for submitting a request for training hours to the BOE using BOE-744-A, accompanied by the list of attendees (including each assessment analyst's certificate number), agenda, and objectives for conference sessions or meeting presentations. The host agency provides the name of each session or presentation and the training hours requested for each on the BOE-744-A. BOE staff will review the request and notify the host

agency of the approved sessions or presentations and the number of training hours credited to the assessment analyst's training record.

## **PROCEDURES FOR REVOKING AN ASSESSMENT ANALYST CERTIFICATE**

The training requirement for those certified as an assessment analyst must be met *in each fiscal year*. Failure to obtain such training will constitute grounds for revocation of the assessment analyst certificate or advanced assessment analyst certificate.<sup>48</sup>

The prescribed steps and procedures relating to revocation of certification are:

1. A letter, accompanied by a copy of the training report, will be sent by the BOE Training Coordinator to the assessment analyst and to the appropriate County Assessor.
2. The assessment analyst will have 30 calendar days after receipt of the letter to review the training report and respond to the BOE, submitting documentation of any training hours not reflected in the report, as well as any other pertinent corrections or changes. BOE staff then will have 30 calendar days after receipt of this information to modify the training report, if necessary, and respond back to the assessment analyst.
  - a. If the assessment analyst does not have documentation to submit to the BOE for missing training hours, a written plan for resolving the deficiency and for meeting additional current training requirements must be prepared, submitted by the assessment analyst, and received by BOE staff within 30 calendar days after receipt of the initial letter.
  - b. If the assessment analyst submits documentation to the BOE for missing training hours and they are still deficit in training hours after the BOE's review and notification, a written plan for resolving the deficiency and for meeting additional current training requirements must be prepared, submitted by the assessment analyst, and received by BOE staff within 30 calendar days after receipt of the notification.
3. If a written plan is not received by BOE staff within 30 calendar days, BOE staff will contact the assessment analyst for a status. If 10 calendar days pass without receipt of a written plan, BOE staff will send a certified letter to the assessment analyst, with a copy to the County Assessor, noticing the parties of a scheduled conference call or meeting with BOE staff.
4. During the scheduled conference call or meeting, the parties will discuss and establish a plan to resolve the deficiency and how to meet the current fiscal year training requirements.
5. If an acceptable plan is presented by the assessment analyst, BOE staff will notify the assessment analyst and the County Assessor of their concurrence with the plan. No further

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<sup>48</sup> Section 675.

action will be taken unless the assessment analyst does not adhere to the agreed-upon plan by the deadline agreed upon by the parties.

6. If the assessment analyst fails to participate in a discussion or to follow through in execution of an established plan, the Deputy Director of the BOE's Property Tax Department will be informed that formal revocation proceedings should be initiated. The assessment analyst and County Assessor will be informed of the initiation of formal revocation proceedings by certified letter.
7. Formal revocation proceedings will then take place in a hearing before an Administrative Law Judge in conformance with the requirements of the *Administrative Procedure Act*.<sup>49</sup>

## **TRAINING OFFERED BY THE BOE**

BOE staff offers various types of educational opportunities providing certified assessment analysts with the means to obtain assessment analyst training credit hours. The training is designed to meet the needs of assessment analysts in attaining an understanding of the basic principles of changes in ownership and exemptions.

### **ONLINE TRAINING**

The BOE offers online training opportunities in the form of self-study training sessions and webinars.

#### **Self-Study Training Sessions**

Self-study training sessions are available covering various topics. Each session involves reading existing guidance (for example, a section of the *Assessors' Handbook*) and answering a series of review questions to ensure that the assessment analyst understands the topic. The review questions are designed to be completed as an open-book assignment while the assessment analyst completes the reading assignment for the session. The self-study training sessions are available on the BOE's website. All documents and instructions for the sessions are posted to the webpages for each session.

To obtain training credit for completing a self-study training session, the assessment analyst must submit a copy of the answered review questions and certification document (posted on each session webpage) attesting to completion of the reading assignment. If the assessment analyst correctly answers at least 80 percent of the open-book review questions, then the applicable hours of training will be credited.

The self-study training sessions can be used to attain an advanced assessment analyst certificate and they can be used for the annual training hours for an assessment analyst holding a permanent or advanced assessment analyst certificate. The self-study training sessions may be repeated for assessment analyst training credit hours if at least three years have passed since the student previously completed the course and received training credit hours.

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<sup>49</sup> Chapter 5 (commencing with section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.



## **Webinars**

In conjunction with the CAA and its affiliates, BOE staff facilitates and conducts assessment analyst training and education through the medium of webinars, thus enabling participants to receive the training either from their own computers or at designated locations throughout the state. This training format entails viewing instructional materials, presentations, and documents with facilitator/instructor-led instruction and interactive discussion taking place in an online environment. Counties participating in webinar sessions must submit to BOE staff the names and assessment analyst certification numbers of attendees to receive training credit. The webinar training sessions may be repeated for assessment analyst training credit hours if at least three years have passed since the student previously completed the course and received training credit hours.