

Certification and Training

Background

Certification

Under Revenue and Taxation Code section 670 (effective 1967) 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 State Board of Equalization. Sections 670 through 673, and Property Tax Rules 281 through 284, govern the issuance of such certificates.

For property tax purposes, Rule 281 defines an appraiser 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.

Rule 282 requires the State Board of Equalization to issue a qualified applicant, performing the duties of a property tax appraiser, a temporary appraiser's certificate which is valid for a one-year period. A temporary appraiser's certification allows an appraiser to perform the duties of a property tax appraiser during the one-year training period.

In order to continue performing appraisal duties after the expiration of the training period, a permanent appraiser's certification must be achieved within one year of employment. A permanent appraiser's certification is granted when an individual attains a passing grade on an examination, prepared or approved by the State Board of Equalization, which covers fundamental property tax appraisal concepts.

In addition to permanent certification, an appraiser who has held a permanent appraiser's certificate for at least three years is eligible for certification as an advanced appraiser. Advanced appraiser certification is achieved by: (1) successfully completing a course of study prescribed by the State Board of Equalization; (2) holding a designation from a recognized professional appraisal organization; or (3) passing an advanced level examination developed by the State Board of Equalization.

Training

Once granted, the permanent appraiser's certificate remains valid, subject to the 24-hour annual training requirement set forth in section 671 and Rule 284, for as long as the individual performs the duties of an appraiser for property tax purposes. Similarly, once granted, the advanced appraiser's certificate remains valid, subject to the 12-hour annual training requirement set forth in section 671 and Rule 284, for as long as the individual performs the duties of an appraiser for property tax purposes.

Section 671 provides that the appraiser training which must be completed to retain a valid appraiser's certificate will be conducted or approved by the State Board of Equalization.

Additionally, section 670 provides that no charge will be made to counties or to applicants for examinations, certifications, or training conducted by the Board under section 671.

Lastly, Government Code section 15606 provides that such instruction is part of a program designed to promote uniformity throughout the state and its local taxing jurisdictions in the assessment of property for the purposes of taxation.

Current and Emerging Issues

1. The receipt of applications and requests with incomplete information and documentation results in poor response and slow turnaround times to you—our customers.
2. Requests for new training courses and requests for additional sessions of existing training courses present both opportunities for success and failure—depending mostly on how well your future needs are defined.

Discussion Questions

- What are your anticipated training needs and what do you expect or desire from the Board to help you meet those needs?
- Do you want to ensure that appraisers take a course in all three approaches to value as a prerequisite to advanced certification?
- Do you want to change the amount of annual training hours required to maintain an appraiser's certification to perform the duties of an appraiser for property tax purposes?
- Do you support the use of web-based training courses in lieu of classroom type courses?
- Do you want the initial requirements for auditor-appraiser status to reflect current accounting course requirements for a four year degree with specialization in accounting—a prospective change that would increase the requirements for new auditor-appraisers from 18 semester units of accounting/auditing courses to 30+ semester units?