

APPLICATION FOR AUDITOR-APPRAISER DESIGNATION FOLLOWING APPRAISER CERTIFICATION

INSTRUCTIONS:

This form must be completed when requesting the addition of an auditor designation to an appraiser's certification and training record following issuance of a temporary or permanent appraiser's certificate. An auditor designation indicates that the appraiser meets the requirements of Revenue and Taxation Code section 670(d) to perform audits under Revenue and Taxation Code section 469.

When complete, retain a copy and submit the form to the BOE by:

Email: Appraiser.Training@boe.ca.gov **OR**

Mail: State Board of Equalization, County-Assessed Properties Division,
ATTN: Training and Certification Unit,
P.O. Box 942879, Sacramento, CA 94279-0064

EMPLOYER	EMPLOYER CODE NUMBER (SEE PAGE 2)
APPRAISER'S NAME (LAST, FIRST, MIDDLE INITIAL)	CERTIFICATION NUMBER
POSITION TITLE	DATE CERTIFICATION ISSUED

**CHECK THE APPROPRIATE BOX**

An auditor designation will be added to an appraiser's certification records, upon application, by the State Board of Equalization after an appraiser has demonstrated that he/she has met any of the following three qualifications outlined in Revenue and Taxation Code section 670(d).

☐ **1. DEGREE WITH SPECIALIZATION IN ACCOUNTING**

If degree does not confer a degree in accounting, appraiser can qualify if the appraiser holds a 4-year degree (B.S. or B.A.) in another subject as long as the appraiser has successfully completed either of the following:

- 18 semester units in accounting and/or auditing. Complementary courses such as Business Law and Economics do not contribute toward the 18 units.
- 19 semester units, 16 units of which must be accounting and/or auditing courses. Complementary courses in Business Law and Economics may contribute toward the total 19 units.

Name of University or College: _____

Degree: _____ Date Completed: _____

Note: Attach copy of the degree and transcript(s).

☐ **2. LICENSED CALIFORNIA ACCOUNTANT**

Attach copy of license and document from licensing board specifying license is currently active.

Date Certified Public Accountant license issued: _____

☐ **3. EXAMINATION FOR ACCOUNTANT OR AUDITOR**

This examination must be a comprehensive examination of the appraiser's technical knowledge of accounting. The county should contact the County-Assessed Properties Division's Training and Certification Section to coordinate review and approval of such examination. **Submit evidence issued by the testing body for successful completion of examination.**

Name of Testing Agency: _____

Examination Title: _____ Date Completed: _____

Note: Confidentiality will be maintained for all examinations reviewed and candidate's results.

APPRAISER'S SIGNATURE	APPRAISER'S EMAIL ADDRESS	DATE
ASSESSOR'S/ BOE DIVISION CHIEF'S SIGNATURE	ASSESSOR'S/ BOE DIVISION CHIEF'S NAME	DATE

STATE BOARD OF EQUALIZATION USE ONLY

<input type="checkbox"/> APPROVED <input type="checkbox"/> NOT APPROVED	REVIEWED BY	DATE
	INPUT BY	DATE

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

EMPLOYER CODES

1 ALAMEDA	33 RIVERSIDE
2 ALPINE	34 SACRAMENTO
3 AMADOR	35 SAN BENITO
4 BUTTE	36 SAN BERNARDINO
5 CALAVERAS	37 SAN DIEGO
6 COLUSA	38 SAN FRANCISCO
7 CONTRA COSTA	39 SAN JOAQUIN
8 DEL NORTE	40 SAN LUIS OBISPO
9 EL DORADO	41 SAN MATEO
10 FRESNO	42 SANTA BARBARA
11 GLENN	43 SANTA CLARA
12 HUMBOLDT	44 SANTA CRUZ
13 IMPERIAL	45 SHASTA
14 INYO	46 SIERRA
15 KERN	47 SISKIYOU
16 KINGS	48 SOLANO
17 LAKE	49 SONOMA
18 LASSEN	50 STANISLAUS
19 LOS ANGELES	51 SUTTER
20 MADERA	52 TEHAMA
21 MARIN	53 TRINITY
22 MARIPOSA	54 TULARE
23 MENDOCINO	55 TUOLUMNE
24 MERCED	56 VENTURA
25 MODOC	57 YOLO
26 MONO	58 YUBA
27 MONTEREY	59 CONTRACT APPRAISERS
28 NAPA	60 BOE – STATE-ASSESSED PROPERTIES DIVISION
29 NEVADA	61 BOE – COUNTY-ASSESSED PROPERTIES DIVISION
30 ORANGE	62 BOE – ASSESSMENT PRACTICES SURVEY DIVISION
31 PLACER	63 BOE – OTHER
32 PLUMAS	64 CDTFA – TAX AND FEE