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No. 2010/074

December 22, 2010

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

GUIDELINES FOR APPRAISER CERTIFICATION
AND TRAINING

On November 8, 2010, a draft of the *Guidelines for Appraiser Certification and Training* was distributed in Letter To Assessors 2010/061, and interested parties were asked to comment on the draft. A matrix summarizing the comments received from interested parties is posted on the Board's website at <http://www.boe.ca.gov/proptaxes/pga.htm>.

An interested parties meeting will be held on January 7, 2011 at the Board's headquarters in Sacramento, 450 N Street, Room 122, 9:30 a.m. to noon, to discuss proposed changes to the *Guidelines*. The matrix will serve as the agenda for the meeting. Subsequently, it is anticipated that the *Guidelines* will be discussed before the Board at a Property Tax Committee meeting.

All documents regarding this project are posted on the Board's website at <http://www.boe.ca.gov/proptaxes/pga.htm>. If you plan to attend the January 7, 2011 meeting, please advise Ms. Lisa Thompson at lisa.thompson@boe.ca.gov or at 916-274-3423.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee, Chief
County-Assessed Properties Division

DRK:lt
Enclosure

**GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING
ALTERNATIVE LANGUAGE**

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
1	4	3 rd	Los Angeles County Assessor's Office (G. Renkei)	<p>Comment: In the section titled "Permanent Appraiser's Certification," it is implied that passing the Board administered certification is the only method available to earn a permanent certification. A reference should be made to Revenue and Taxation Code Section 670(c) which states:</p> <p style="padding-left: 40px;">"Passage of a civil service or merit system examination for appraisers given by the state, or any county or city and county, shall suffice to meet the requirements of this section. The scope of the examination shall be approved by the State Board of Equalization."</p> <p>Proposed language: The certification examination consists of 100 multiple-choice questions developed by the Board in consultation with the California Assessors' Association. <u>Per Revenue and Tax Code Section 670 (c):</u></p> <p style="padding-left: 40px;"><u>Passage of a civil service or merit system examination for appraisers given by the state, or any county or city and county, shall suffice to meet the requirements of this section. The scope of the examination shall be approved by the State Board of Equalization.</u></p> <p>Seventy percent is the passing score. 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.</p> <p>BOE Comment/Revision: Generally, the certification examination is that prepared by the Board. However, the Los Angeles County Assessor's office has a comprehensive one-year appraiser trainee program which concludes with an examination that the BOE has reviewed and determined to meet the qualification for permanent certification. Revise to add the following footnote to the last sentence in the first paragraph of page 4: <u>In accordance with Revenue and Taxation Code section 670(c), the Board also accepts the examination given to appraisers by the Los Angeles County Assessor's office at the conclusion of its one-year appraiser trainee program.</u></p>	See BOE Comment/Revision

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
2	4	5 th	Sacramento County Assessor's Office (J. Lewis)	<p>Comment/Question: Under "Advanced Appraiser's Certification," do we know why a person with a designation or who passes the advanced-cert exam must wait 3 years from permanent cert to become advanced? Would BOE consider sponsoring legislation so that individuals with such qualifications would not have to wait that long to received the advanced certification?</p> <p>BOE Comment: Revenue and Taxation Code section 671(b) requires an appraiser to hold an appraiser's certificate for at least three years to be eligible for advanced certification. The California Assessor's Association has an established mechanism in place for proposing legislative changes. The Sacramento County Assessor may wish to refer this to the CAA for consideration in the association's legislative platform.</p>	See BOE Comment
3	4-6		Sacramento County Assessor's Office (J. Lewis)	<p>Comment: In the discussion of "Advanced Appraiser's Certification" on pages 4 through 6, if it is still true as stated in LTA 2006/009 that the self-study sessions can be used to fulfill annual training hour requirements but won't be considered toward advanced certification, it would be good to mention that here in the <i>Guidelines</i>.</p> <p>Proposed language: <u>Note that self-study sessions, even if on the same topics as a Board conducted classroom course, will not be considered toward advanced appraiser certification.</u></p> <p>Comment: Note in particular that Course 9 Taxable Possessory Interests is shown on the sample course of study on page 5 but a Taxable Possessory Interest is also offered as a self study session. Possibly the other 16-hour self study sessions such as Open Space Properties and Basic Agricultural could be similarly confusing to some people, in that if taken in a classroom setting they count toward advanced certification but if done as self study they don't. Setting out the distinctions in the Guidelines would be helpful.</p> <p>BOE Comment/Revision: Form BOE-747-BC, <i>Application for Advanced Appraiser Certification</i> includes specific information on the prescribed course of study including that courses must be 24 hours in duration. Stating the course hour requirements in the guidelines will avoid confusion on qualification of self-study courses which are less than 24 hours. Revise last paragraph of page 4 as follows: <u>These courses may be conducted by the Board or another organization; however, they must be 24 hours in duration and include an examination.</u></p>	See BOE Comment/Revision
4	5	5 th	Sacramento County Assessor's Office (J. Lewis)	<p>Comment: Add a space in the title PropTax311 listed as the second item below Auditor-Appraiser in the same course of study. This makes it consistent with PropTx 310.</p> <p>Revise listing: PropTx311 <u>PropTx 310</u></p>	Agree

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
5	7	3 rd	Orange County Assessor's Office (L.Cota)	<p>Revise sentence: Once a person is no longer employed by an assessor or the Board as an appraiser, they <u>he/she</u> cannot state or imply that he or she is a certified property tax appraiser or holds an appraisal certificate issued by the Board.</p>	Agree
6	7	4 th & 5 th	Sacramento County Assessor's Office (J. Lewis)	<p>Comment: Under "Re-employment of Permanently Certified Appraisers," the text states that a retired employee's certification can be reactivated if re-employed by the assessor if the appraisers training hours were current at the time of retirement. No mention is made of how to handle if the appraiser was in deficit. However, Rule 283(c) does not comment on the annual training requirements either way.</p> <p>Suggested deletion: Assessors and the Board occasionally re-employ retired appraisers during peak work periods. If the appraiser was current in their annual training requirement, the appraisal certificate becomes "active" upon the Board's receipt of written notice on the form 743-A.</p> <p>BOE Comment/Revision: Rule 284 provides for revocation of an appraiser's certificate if an appraiser is not current in his/her training requirement; and subdivision (c) addresses informal revocation procedures. If a re-employed appraiser was not current in his/her training requirement when he/she left employment (i.e., his/her appraiser's certificate was subject to revocation) it is not appropriate to automatically reactivate his/her appraiser's certificate. Revise second paragraph as follows: Assessors and the Board occasionally re-employ retired appraisers during peak work periods. <u>If the appraiser was current in his/her their annual training requirement at the time he/she left employment of retirement, the appraiser's certificate becomes "active" upon the Board's receipt of written notice on form BOE-743-A. If the appraiser was not current, then the appraiser must submit a written plan to resolve the deficiency before the Board can reactivate the appraiser's certificate.</u></p>	See BOE Comment/Revision

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
7	8	2 nd	Sacramento County Assessor's Office (J. Lewis)	<p>Comment/Question: In the discussion on pages 7 and 8 on "Contract Appraisers," it appears there could be a loop-hole for contract appraisers to avoid permanent certification and the requisite training hours. At the very least, the term contract appraiser could be easily confused with consultant contract appraisers from R&TC 674 if they are not the same thing.</p> <p>The text in the draft <i>Guidelines</i> states that if a contract appraiser does not work beyond a year, they do not require permanent certification. That being the case, it is possible to contract for 9 months every year without obtaining permanent certification? Is that a desirable situation?</p> <p>We recommend removing the entire section on Contract Appraisers, or, if retaining it, to set forth the definition of "contract appraiser" in this context, including the distinctions between a contract appraiser subject to R&T section 673 and Rule 283 in comparison to a "consultant contract appraiser" as set forth in R&TC section 674, who do not appear to be subject to R&TC 673 and Rule 283.</p> <p>BOE Comment/Revision: It was not the intent for a contract appraiser to work 9 months every year and not require permanent certification. There is no difference between the term "contract appraiser" as used in the guidelines and "contractor" as used in R&T 674. Subdivision (e) of R&T 674 specifies that, for purposes of that section, a "contractor" means any person who is not an employee of the state, any county, or any city who performs appraisal work pursuant to a contract with an assessor. If a person is performing appraisal work for purposes of property taxation, then he/she must hold a valid appraiser's certificate and be subject to annual training requirements.</p> <p>Delete second paragraph in the section; the main point is retained in that contract appraisers must be certified:</p> <p>In most cases, temporary certification is sufficient for a contract appraiser. Contract appraisers whose continuous employment period is expected to extend beyond one year must obtain a permanent appraiser's certificate and must meet the annual training requirement.</p>	See BOE Comment/Revision
8	9	2 nd	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: The Board 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). Thus, for purposes of a permanent appraiser's certification, in any given year, 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 are unavailable <u>cannot be used</u> to meet subsequent year's training requirements. For purposes of an advanced appraiser's certification, in any given year, 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 are unavailable to use in meeting <u>cannot be used to meet</u> subsequent year's training requirements.</p>	Agree

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
9	9	4 th	Orange County Assessor's Office (L.Cota)	<p>Revise sentence: The Board is responsible for approving training <u>hours</u> for certified property appraisers for purposes of appraisal training credit to fulfill an appraiser's annual training requirement to retain an appraiser's certificate under Revenue and Taxation Code section 674.</p> <p>BOE Comment/Revision: BOE approves the type of training including hours. Revise as follows: The Board is responsible for approving <u>the type of training, including hours</u> for certified property appraisers for purposes of appraisal training credit to fulfill an appraiser's annual training requirement to retain an appraiser's certificate under Revenue and Taxation Code section 671.</p>	See BOE Comment/Revision
10	9	4 th	Madera County Assessor (T. Kidwell)	<p>Revise sentence: The Board is responsible for approving training for certified property appraisers for purposes of appraisal training credit to fulfill an appraiser's annual training requirement to retain an appraiser's certificate under Revenue and Taxation Code section 671.</p>	See revision above
11	9	5 th	Orange County Assessor's Office (L.Cota)	<p>Revise sentence: The CAR is listed on all subsequent requests for training hours on form BOE-744-A; for appraiser courses, <u>evidence of successful passing</u> must be submitted.</p> <p>Revise sentence: The CAR is listed on all subsequent requests for training hours on form BOE-744-A; for appraiser courses evidence of successful <u>completion</u> passing must be submitted <u>for appraisal courses</u>.</p>	SEE BOE revision
12	10	3 rd	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: For appraisal courses offered by an organization other than the Board but approved by the Board, training credit will be granted if the appraiser successfully completes the course. For courses conducted by the Board, the number of training hours credited is dependent <u>depends</u> on whether the appraiser passes the course examination; credit <u>Credit</u> is based on the number of instructional hours completed with hours for the examination calculated separately. Treatment of hours for failed Board courses is outlined below:</p>	Agree
13	10	6 th	Madera County Assessor (T. Kidwell)	<p>Revise sentence: Similarly, an appraiser may also receive training credit <u>once every five years</u> for teaching a course every five years, provided the teaching materials have been reviewed by Board staff and approved as pertinent for property tax appraisers.</p>	Agree

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
14	11	9 th	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: Seminars and workshops sponsored by various appraisal organizations are <u>will be</u> 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 the approved amount of training credit. <u>Portions and those portions of a program</u> devoted to topics that do not relate to appraisal activities will not be counted toward training hour credit.</p>	Agree
15	12	3 rd	Orange County Assessor's Office (L.Cota)	<p>Revise sentence: The California Assessors' Association (CAA) conferences and meetings, including those of organizations affiliated with the CAA (e.g., chief appraisers meetings or committee meetings), are approved for training credit on the same basis as seminars and workshops presented by appraisal organizations.</p> <p>BOE Revision: <u>Conferences and meetings of t</u>The California Assessors' Association (CAA) conferences and meetings, including those of <u>and</u> organizations affiliated with the CAA (e.g., chief appraisers meetings or committee meetings) are approved for training credit on the same basis as seminars and workshops presented by appraisal organizations.</p>	See BOE revision
16	12	6 th	Orange County Assessor's Office (L.Cota)	<p>Revise sentence: Training is in the form of courses and workshops where instruction is done <u>given</u> in the classroom or conducted online.</p>	Agree

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
17	12	7 th	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: The Board offers many training courses and workshops, from 24 to 31 hours, where the instruction provided is in a formal classroom setting; the training ranges from 24 to 31 hours. The Board conducts core appraisal courses and advanced level courses covering complex property types. The advanced courses are intended to further develop an appraiser's knowledge of more advanced appraisal issues and techniques. In addition to formal classroom courses, the Board conducts workshops on appraisal topics which generally are 12 hours in length. These courses and workshops are identified in the catalog of <i>Courses and Workshops for Property Tax Appraisers</i> which is available on the Board's website at www.boe.ca.gov and can be accessed through the appraiser training and certification page under the property tax program.</p> <p>BOE Comment/Revision: Delete specific reference to hours since the hours for courses may change. Revise as follows: The Board offers many training courses and workshops where the instruction provided is in a formal classroom setting; the training ranges from 24 to 31 hours. The Board conducts core appraisal courses and advanced level courses covering complex property types. The advanced courses are intended to further develop an appraiser's knowledge of more advanced appraisal issues and techniques. In addition to formal classroom courses, the Board conducts workshops on appraisal topics. which generally are 12 hours in length. These courses and workshops are identified in the catalog of <i>Courses and Workshops for Property Tax Appraisers</i> which is available on the Board's website at www.boe.ca.gov and can be accessed through the appraiser training and certification page under the property tax program.</p>	See BOE Comment/Revision
18	13	1 st	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: The Board offers many types of online training opportunities; in the form of e-learning, self-study training sessions, online conferencing, and self-paced online learning sessions. In many cases, the Board's website has become a mechanism to provide appraiser training.</p>	Agree
19	13	2 nd	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: In collaboration with the Los Rios Community College District, the Board has developed two eLearning appraisal courses that are taught through American River College. Both courses use the Desire 2 Learn [D2L] web-based course management system and are taught by Board staff. The course titled <i>Introduction to Appraising for Property Tax Purposes</i> provides students with an overview of property taxation and fundamentals in property tax appraisal. And the <u>The</u> course titled <i>Assessment of Personal Property and Fixtures</i> covers the principles of property tax appraisal for the assessment of personal property and fixtures. The hours <u>Hours</u> of appraiser training credit for these courses are based on the number of hours that were granted for the previously taught classroom courses covering these topics.</p>	Agree

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
20	13	2 nd	Sacramento County Assessor's Office (J. Lewis)	<p>Comment: If the courses referred to in italics under "eLearning Courses" are the same as PropTx 310 and PropTx 311 listed in the sample course of study on page 5, please make the references consistent so that readers will know they are the same.</p> <p>Proposed language: The course titled <u>PropTx 310, Introduction to Appraising for Property Tax Purposes</u>, provides students with an overview of property taxation and fundamentals in property tax appraisal. And the course titled <u>PropTx 311, Assessment of Personal Property and Fixtures</u>, covers the principles of property tax appraisal for the assessment of personal property and fixtures.</p> <p>BOE Comment: The courses are titled as they are written in the guidelines; PropTx 310 and PropTx 311 are the course numbers assigned by the college. The sample course of study on page 5 includes the course number since the other courses in the prescribed course of study include a course number.</p>	Not accepted. See BOE Comment
21	13	2 nd	Sacramento County Assessor's Office (J. Lewis)	<p>Comment: In regard to the eLearning Courses, if they can count toward advanced certification as shown in the sample course of study on page 5, it would be good to explain that here as well. Setting out the distinction between eLearning courses and self-study training sessions in relation to obtaining advanced certification would be worthwhile and avoid confusion.</p> <p>Proposed language: <u>While these are not advanced-level courses, they will satisfy the basic course requirement in a course of study toward advanced appraiser certification.</u></p> <p>BOE Comment: Appraisal courses of at least 24 hours in duration with a final examination are eligible toward the prescribed course of study; and at least two of the required six courses must be advanced-level. The BOE course catalog which is posted to the Board's website identifies the number of training hours for each course and which are considered advanced-level.</p>	Not accepted. See BOE Comment

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
22	13	3 rd	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: Currently there are 18 self study training sessions, which range from 3 to 16 hours, covering for various real and personal property topics. The training sessions range from 3 to 16 hours. These sessions involve Each session involves reading existing guidance (for example, Assessors' Handbooks) on the subject and answering a series of questions to ensure that the appraiser obtains an understanding of understands the topic. Self-study training sessions are available on the Board's website at www.boe.ca.gov and can be accessed through the Appraiser Training and Certification page under the Property Tax program. In order to To obtain training credit for self-study training sessions, the appraiser must submit a copy of the answered review questions and certification attesting to its completion to the Board for review and approval.</p> <p>BOE Revision: Currently there are 18 self study training sessions covering various real and personal property topics. The training sessions range from 3 to 16 hours. These sessions involve Each session involves reading existing guidance (for example, Assessors' Handbooks) on the subject and answering a series of questions to ensure that the appraiser obtains an understanding of understands the topic. Self-study training sessions are available on the Board's website at www.boe.ca.gov and can be accessed through the Appraiser Training and Certification page under the Property Tax program. In order to To obtain training credit for self-study training sessions, the appraiser must submit a copy of the answered review questions and certification attesting to its completion to the Board for review and approval.</p>	Accepted in part. See BOE Revision.
23	13	3 rd	Sacramento County Assessor's Office (J. Lewis)	<p>Comment: In regard to "Self-Study Training Sessions," if the BOE policy stated in LTA 2006/009 that self-study training sessions don't count toward advanced certification is still in effect, it would be good to state that also in the discussion of "Self-Study Training Sessions."</p> <p>Proposed language: <u>Self-study sessions, even if on the same topics as a Board conducted classroom course, will not be considered toward advanced appraiser certification.</u></p> <p>BOE Comment/Revision: Self-study sessions are not considered for purposes of advanced certification since they are not 24 hours in duration and do not include an examination. Review questions that appraisers can answer while looking up material is not considered an examination. Revise to add footnote to the end of the 3rd sentence as follows: <u>LTA 2006/009 advised assessors that the Board had developed self-study training sessions as a new form of appraisal training; and specified that they are not counted toward advanced certification.</u></p>	See BOE Comment/Revision.
24	13	3 rd	Madera County Assessor (T. Kidwell)	Revise sentence: Currently there are 18 self study training sessions covering various real and personal property topics.	Not accepted.

No.	PAGE/PARAGRAPH REFERENCE		SOURCE	PROPOSED LANGUAGE	SBE STAFF POSITION
25	13	4 th	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: In conjunction with the California Assessors' Association, the Board is conducting appraisal training through online conferencing with students participating at various locations throughout the state. The <u>This training</u> format includes <u>the</u> student reading of instructional material <u>materials</u> and completion of <u>completing</u> drill problems, combined with <u>and an</u> instructor-led discussion through online conferencing. Such <u>These</u> courses or workshops are identified in the catalog of Courses and Workshops for Property Tax Appraisers along with classroom-based courses and workshops.</p>	Agree
26	13	5 th	Orange County Assessor's Office (L.Cota)	<p>Revise paragraph: The Board has begun a new type form <u>form</u> of appraisal training where instruction is provided through <u>given by</u> structured reading and illustrated examples. Self-paced online learning sessions are available on the Board's website at www.boe.ca.gov and can be accessed through the appraiser training and certification page under the property tax <u>Property Tax</u> program. In order to <u>To</u> obtain training credit for self-paced online training sessions, the appraiser must complete an examination that is given and taken on the Board's website.</p> <p>BOE Revision: The Board has begun a new form type <u>form</u> of appraisal training where instruction is provided through structured reading and illustrated examples. Self-paced online learning sessions are available on the Board's website at www.boe.ca.gov and can be accessed through the appraiser training and certification page under the Property <u>T</u>ax program. In order to obtain training credit for self-paced online training sessions, the appraiser must complete an examination that is taken on the Board's website.</p>	Accepted in part. See BOE Revision.
27	13	5 th	Board of Equalization staff	<p>BOE Comment: BOE intends to incorporate self-paced online learning sessions into other forms of training which can be used as part of the prescribed course of study to qualify for advanced certification. This was not specified in the original draft.</p> <p>BOE Proposed Revision: Add new paragraph after the 5th paragraph: Self-paced online learning sessions used in conjunction with online conference training or classroom based training are accepted for purposes of advanced certification as long as the total training is 24 hours in duration and an examination is administered.</p>	Accepted.