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March 25, 2011

TO COUNTY ASSESSORS:

No. 2011/013

NOTICE OF BOARD ACTION

GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING

On February 23, 2011, the Board of Equalization (Board) approved the enclosed *Guidelines for Appraiser Certification and Training (Guidelines)*. These *Guidelines* supersede those that were previously adopted on October 15, 2003 which were distributed in Letter To Assessors 2003/068.

Section 670¹ of the Revenue and Taxation Code requires that any person performing the duties of an appraiser for property tax purposes and an employee of the state, any county, or any city and county, must hold a valid appraiser's certificate issued by the Board. Sections 670 through 673 and Property Tax Rules 281 through 284 govern the issuance of such certificates and requirements to retain them. These *Guidelines* are published to ensure that county assessors and their staff are provided with sufficient information to assist them in obtaining and maintaining appraiser certification.

Since the 2003 publication of the *Guidelines*, updates have been made to the Board certification and training program. In an effort to keep county assessors and their staff informed, revisions to the *Guidelines* were made. Primary revisions include:

- Adding new sections that (1) reflect appraisal training opportunities that the Board currently offers; and (2) clarifying which documents must be submitted when requesting certification.
- Expanding the discussions regarding (1) the types of non-Board training that qualify for appraisal training credit; and (2) the various methods by which an advanced appraisal certificate may be obtained by a property appraiser.
- Revising the discussion to reflect amendments to section 469 regarding participation of county appraisal staff, who are not designated as auditor-appraisers, in performing property tax audits.

The *Guidelines* are posted on the Board's web site at www.boe.ca.gov/proptaxes/guideproc.htm. If you have any questions, please contact Lisa Thompson at 916-274-3423 or at lisa.thompson@boe.ca.gov. [the County-Assessed Properties Division at 916-274-3350.](http://www.boe.ca.gov/proptaxes/guideproc.htm)

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lt
Enclosure

¹ All statutory references are to the Revenue and Taxation Code unless otherwise noted.

**GUIDELINES FOR
APPRAISER
CERTIFICATION AND
TRAINING**

February 2011

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GUIDELINES FOR APPRAISER CERTIFICATION AND TRAINING

INTRODUCTION

Under section 670 of the Revenue and Taxation Code,² 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 (Board). Sections 670 through 673 and Property Tax Rules 281 through 284³ govern the issuance of such certificates and requirements to retain them (see Appendix A).

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.

These guidelines address: (1) the requirements for *obtaining* an appraiser's certificate, (2) the requirements for *retaining* a certificate, (3) types of training provided by the Board and (4) participation of noncertified staff in the appraisal process.

REQUIREMENTS FOR OBTAINING AN APPRAISER'S CERTIFICATE

TEMPORARY APPRAISER'S CERTIFICATION

Rule 282 requires that the Board issue a qualified applicant, performing the duties of an appraiser, a temporary appraiser's certificate, which is valid for one-year. An appraiser must receive permanent certification within that one-year period in order to continue performing appraisal duties. Temporary appraiser's certification allows an appraiser to perform the duties of an appraiser, as defined in Rule 281 until permanently certified.

Certification requirements also apply to assessors, whether they be duly elected or appointed to the office of assessor. A new assessor has one year after election or appointment to become permanently certified, and must obtain a temporary appraiser's certificate within 30 days of taking office [Government Code section 24002.5 and Rule 282(c).]⁴

² Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code.

³ All rule references are to California Code of Regulations, Title 18, Public Revenues.

⁴ This does not apply to any person holding the office of Assessor on January 1, 1997.

An applicant for temporary certification must complete form BOE-740-A, *Application for Temporary Appraiser's Certificate* in order to receive such certification from the Board.⁵ An applicant employed by an assessor's office must have the approval of the assessor; an applicant employed by the Board must have the approval of the division chief.

To be eligible for a temporary appraiser's certificate, an applicant must meet specific employment and certain educational or experience requirements for permanent certification as outlined in Rule 283. With respect to employment, the applicant must be currently employed by, or have a bona fide employment offer from, the Board, a county assessor, a city and county assessor, or an appraisal commission. With respect to education and experience, the applicant must *either* (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," as defined in Rule 283; or (3) have a combination of education and relevant experience totaling four years. When an applicant has not graduated from a four-year college or university, the amount of education for purposes of 3 above shall 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.

Employment experience as an appraiser aide and/or appraiser trainee of an assessor's office or the Board may be considered "relevant experience" for purposes of meeting the qualifications set forth in Rule 283. The experience of individuals employed in an assessor's office, other than appraisers, appraiser aides or appraiser trainees is also considered "relevant experience," however, it is limited to qualifying for only 2/3 of the four-year experience requirement. The remaining 1/3 of time must be accumulated by other relevant experience or through education.

Alternatively, under Rule 282(b), temporary appraiser's certification can be issued to a person if it is the opinion of both the assessor and the Board that the applicant has equivalent qualifications not specifically contained in Rule 283. In these instances, a detailed resume from the applicant and a letter from the assessor attesting in detail to the "equivalent" qualifications of the applicant must be submitted with the application for temporary appraiser's certification (form BOE-740-A).

The Board will review applications for temporary certification and advise the assessor of its determination in writing. If the Board approves a temporary appraiser's certificate, the notice will include the certification number and effective date.

Auditor-Appraiser Requirements

The eligibility requirements for auditor-appraisers who perform the duties authorized by subdivision (d) of section 670 differ from those for appraisers. An auditor-appraiser performing

⁵All forms pertaining to certification and training of appraisers are posted to the Board's website at www.boe.ca.gov and can be accessed under the Property Taxes program; Appendix B provides a listing of all such forms and a description of its purpose. You may access all appraiser certification and training information on the website by entering the term "appraiser training" in the search field at the top of the BOE homepage and then using the search function. The search results will give you a list of links to all the pertinent information on the BOE website.

those duties must hold a four-year degree with a specialization in accounting, be a licensed accountant in the state, or 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. A degree with a specialization in accounting consists of 18 semester units or 27 quarter units in accounting and/or auditing courses. Complementary courses such as business law and/or economics do not count toward the required number of units.

If an applicant is seeking designation as an auditor appraiser, the applicant must complete the applicable section on form BOE-740-A. If an appraiser does not meet the qualification to perform audits at the time of temporary certification, he or she can request the designation at a later time by submitting form BOE-740-B, *Application for Auditor-Appraiser Designation Following Appraiser Certification*.

A certified appraiser who does not qualify to perform audits under section 469 may, however, assist in gathering information used in the audit; the appraiser may verify the market value of real property pursuant to sections 110 and 110.1, and furnish information to the auditor-appraiser on real property escapes and new construction. The auditor-appraiser who meets the qualifications to perform audits shall have ultimate responsibility for the valuation of personal property and trade fixtures in the audit and for conducting the audit.

Documents Submitted with Temporary Certificate Application

Certain documents must be submitted with form BOE-740-A, *Application for Temporary Appraiser's Certificate*. The applicant must submit all information requested on the form. The application must be accompanied by the following documents:

- Educational documents: An applicant must attach a copy of his or her degree, diploma or college transcript. If the applicant is seeking designation as an auditor-appraiser and the degree conferred states that the degree is a specialization in accounting no further documentation is required; however, if the degree is in another specialization the applicant must submit a copy of the transcript showing the required number of units in accounting and/or auditing. In the case of an applicant with a bachelor's degree, the Board staff will verify that the applicant is a graduate of an accredited four-year institution of higher education to comply with the requirements of Rule 283, subdivision (a)(2).⁶
- Job description: An applicant must identify work experience on the application and provide a description of duties. If the applicant is seeking appraiser certification on the basis of a combination of education and "relevant experience," the description should be

⁶ 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. 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 US 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 identifies various organizations that provide such services.

detailed identifying specific duties and tasks. Board staff will verify that the applicant has experience in one of the occupations outlined in Rule 283, subdivision (a)(3).

- Financial interests disclosure. As part of the application for temporary certification, an applicant must disclose its financial interests as required by Revenue and Taxation Code section 672. The applicant may either submit form BOE-121, *Statement of Financial Interests* or a copy of the Form 700 filed with the Fair Political Practices Commission.

PERMANENT APPRAISER'S CERTIFICATION

As previously discussed, a temporary appraiser certificate is only valid for one year; during that period, the appraiser must pass the certification exam to receive permanent appraiser's certification. The Board issues a permanent appraiser's certificate when a temporarily certified appraiser attains a passing score on the Board prepared examination that covers fundamental property tax appraisal concepts.⁷

The Board administers the certification examination on an as-needed basis. The examination is generally given in several locations throughout the state following a session of the Board's PropTx 310, *Introduction to Appraising for Property Tax Purposes*. Although this course helps prepare an appraiser by providing fundamental appraisal concepts and methodology, it is not required that an appraiser attend this course in order to take the certification examination.

The certification examination consists of 100 multiple-choice questions developed by the Board in consultation with the California Assessors' Association. 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.

Once an individual is permanently certified, he or she holds a valid "appraiser's certificate" for the purposes of section 670. The certificate remains valid, subject to the annual training requirements set forth in section 671 and Rule 284, for as long as the individual performs the duties of an appraiser for property tax purposes. The certificate is valid for no other purpose.

ADVANCED APPRAISER'S 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 through one of the following methods: (1) successfully completing a course of study prescribed by the Board, (2) holding a qualifying designation from a recognized professional appraisal organization, or (3) passing the advanced-level certification examination. An applicant for advanced appraiser's certification must complete form BOE-747-BC, *Application for Advanced Appraiser Certification*.

⁷ 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.

Prescribed Course of Study

The prescribed course of study is a planned series of courses that assists the appraiser in acquiring the knowledge and skills of a more advanced appraiser. The selection of courses shall include, in breadth and depth, value and appraisal concepts, techniques, and procedures for applying the three approaches to value, and specific appraisal information for complex types of property. The prescribed course of study consists of six appraisal courses, with a minimum of two advanced course; however, they must be 24 hours in duration and include an examination. These courses may be courses conducted by the Board or another organization. A listing of professional organizations that offer educational opportunities in appraising is posted on the Board's website (www.boe.ca.gov) and can be accessed through the Appraiser Training and Certification page under the Property Tax Program. This listing is not all-inclusive; courses by other providers may be considered toward the prescribed course of study.

If courses submitted as part of the prescribed course of study are not Board conducted courses, then the applicant must submit form BOE-747-CC, *Application for Advanced Appraiser Certification Supplemental Schedule of Non-BOE Courses*.

Normally, four basic courses and two advanced-level Board courses, as identified in the Board Course Catalog, are taken to obtain advanced appraiser's certification. A sample course of study for Board courses is as follows:

Real Property Appraiser

PropTx 310, *Introduction to Appraising for Property Tax Purposes*
Course 2A, *Replacement Cost Estimating of Residential Structures*
Course 3, *Residential Appraisal Procedures*
Course 5, *Income Approach to Value*

Plus two advanced-level courses such as:

Course 9, *Appraisal of Taxable Possessory Interests*
Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*

Auditor-Appraiser

PropTx 310, *Introduction to Appraising for Property Tax Purposes*
PropTx 311, *Assessment of Personal Property and Fixtures*
Course 3, *Residential Appraisal Procedures*
Course 5, *Income Approach to Value*

Plus two advanced-level courses such as

Course 28, *Advanced Auditing*
Course 56, *Advanced Sales Comparison and Income Capitalization Approaches*

Appraisers may pursue the course of study that best suits their needs. The Board may approve substitutions from other sources but if the course is not conducted by the Board, proof of successful completion of an examination is required. 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 Board or another source. The prescribed course of study must include the income approach to value and for real property appraisers must include a course in residential appraisal procedures and a cost estimating class. The completion of an appraiser trainee certification program that has been approved by the Board which encompasses core appraisal courses (for example, the program offered by the Los Angeles County Assessor) satisfies completion of four basic courses in the prescribed course of study.

Past coursework, including courses that have been discontinued, may be recognized for purposes of advanced appraiser certification. However, if the course was not conducted by the Board, the Board must approve the courses previously taken; see later discussion in these guidelines regarding training hours. If the courses are not already listed in the Board's official training records, the applicant must provide proof of completion of the course and passage of the course examination.

An appraiser who wishes to receive advanced appraiser certification on the basis of the prescribed course of study, must complete Section A on form BOE-747-BC listing the course names, numbers, source, and dates. Board staff will review 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.

Professional Designations

The second method by which an appraiser can receive advanced appraiser certification is through holding certain appraisal designations. The Board recognizes the designations shown in the following table, issued by professional appraisal organizations for purposes of qualifying for advanced appraiser's certification. In each case, successful candidates pass a comprehensive appraisal examination in addition to completing a certain number of hours of work experience.

The designations listed are not considered a complete listing of all designations; rather, they represent the designations that are currently approved. Other designations may qualify after being reviewed and approved by the Board.

ORGANIZATION	DESIGNATION
Appraisal Institute	MAI (Member, Appraisal Institute) ⁸
International Association of Assessing Officers	CAE (Certified Assessment Evaluator) CPE (Certified Personalty Evaluator)
American Society of Appraisers	ASA (Accredited Senior Appraiser)
Office of Real Estate Appraisers	AG (Certified General Appraiser)

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

Advanced Certification Examination

The third method by which an appraiser can receive advanced appraiser certification is by passing an advanced-level examination developed by the Board. 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 permanent certification for at least three years, with the approval of the assessor or division chief if the appraiser works for the Board. This examination is given on an as-needed basis.

An appraiser seeking advanced appraiser certification on the basis of the advanced level examination must complete Section C on form BOE-747-BC attesting to passing the examination. A copy of the letter from the Board notifying the applicant that he or she passed the examination must accompany the application for advanced appraiser certification. Board staff will verify that the applicant successfully completed the examination and will issue an advanced appraiser's certificate accordingly.

TERMINATION OF EMPLOYMENT

An appraiser's certificate (temporary, permanent or advanced) becomes inactive upon the appraiser's termination of employment with the county assessor's office or the Board. The county or Board office in which the appraiser worked must advise the Board of the appraiser's termination of employment on form BOE-743-A, *Report of Property Appraisers' Change in Employment Status*. Once a person is no longer employed by an assessor or the Board as an appraiser, he/she can not state or imply that he or she is a certified property tax appraiser or holds an appraisal certificate issued by the Board. Further, the certificate may not be displayed or

⁸ 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.

referred to in the advertisements or business cards of appraisers seeking fees for their services. However, a former employee may state that the Board had formerly certified him or her as an appraiser for property tax purposes while employed by an assessor or the Board.

RE-EMPLOYMENT OF PERMANENTLY CERTIFIED APPRAISERS

A previously certified appraiser can have his or her appraiser certificate activated after leaving the employment of an assessor or the Board if he or she becomes re-employed as an appraiser by an assessor or the Board or has been duly elected or appointed to the office of assessor. The appraiser's certificate becomes "active" upon the Board's receipt of a notice of re-employment on form BOE-743-A. The form must list the current employer, the date of current employment, and the name of the prior employer and certification number, if known.

If the appraiser was current in his/her annual training requirement at the time he/she left employment, the appraiser's certificate becomes "active" upon receipt of 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.

CONTRACT APPRAISERS

A contract appraiser must hold a valid appraiser's certificate. An assessor's office that hires a contract appraiser must submit form BOE-740-A, *Application for Temporary Appraiser's Certificate*, for the contractor. The Board will grant a temporary appraiser's certificate if the contractor meets the requirements of section 673 and Rule 283. If the contract appraiser's duties include completing audits, the individual must also meet the requirements for an auditor-appraiser under section 670. The temporary appraiser's certificate is valid for a maximum of one year and is automatically reinstated, upon request, when there is a break in service of less than six months.

REQUIREMENTS FOR RETAINING AN APPRAISER'S CERTIFICATE

ANNUAL TRAINING REQUIREMENTS

Section 671 requires that holders of appraiser's certificates receive 24 hours of Board-approved or Board-conducted training each year.⁹ Training hours are required beginning with the fiscal year following the fiscal year in which the appraiser became permanently certified. Holders of advanced certificates must receive 12 hours of Board-approved training each year. The 12-hour requirement begins in the same fiscal year advanced certification is granted. Each certified appraiser is responsible for meeting his or her annual training requirements. In accordance with Rule 284 failure to obtain the required training constitutes grounds for revocation of an appraiser's certificate.

⁹ Further information on the Board approval process is discussed in a later section of these *Guidelines*.

Carry Over of Training Hours

Although section 671 specifies that a certain number of training hours be completed each year, carry over of excess hours is permitted. Appraisers may apply training hours in excess of the annual requirements to any deficits that may occur during the next three years (for permanent appraiser's certification) or two years (for advanced appraiser's certification). Additionally, training hours completed during the year of temporary certification may be applied to the annual training requirement for subsequent permanent certification. Courses taken prior to temporary certification will not be counted for purposes of calculating the annual training hour requirement.

TRACKING TRAINING STATUS

The Board maintains records of training 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 that specifies the date of completion and number of training hours received. The record also includes a computation that indicates the appraiser's training status; the computation for each year indicates whether the appraiser's training status is current or deficient at the end of the fiscal year. The record also shows any excess/surplus training hours that may exist for a given year and the amount of training hours 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's certification, training status is based on hours accumulated during the past two years plus the current year.

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 cannot be used 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 cannot be used to meet subsequent year's training requirements.

COURSE SCHEDULING

Each year, Board staff surveys assessors' offices to identify courses needed by their staff. For any fiscal year, Board courses are scheduled based on the number of requests received and the availability of Board staff to instruct the courses. Training coordinators in the assessors' offices and at the Board are notified of scheduled courses and are asked to assist in scheduling and enrolling students in those classes.

APPROVAL AND DETERMINATION OF TRAINING HOURS CREDITED

The Board is responsible for approving the type of training, including hours for certified property appraisers to fulfill an appraiser's annual training requirement under Revenue and Taxation Code section 671. Appraisers wishing to obtain training credit hours for proposed or completed training must submit information about the training, through their employer's training coordinator, to the Board using form BOE-745-A, *Request for Course Approval*, or form BOE-744-A, *Request for Training Hours*. It is not necessary to submit the forms if the training is conducted by the Board; Board staff will automatically add such training to an appraiser's training record.

Certain documents must be submitted with form BOE-745-A. The form must be accompanied by a copy of the agenda, lesson plan, or published course description. Board staff will review the request and evaluate the relevance of the course for appraisal training credit and determine if the training is approved. If approved, the Board will notify the assessor's training coordinator of the number of training hours to be credited and issue a Course Approval Reference number (CAR) for the training. The CAR is listed on all subsequent requests for training hours on form BOE-744-A; evidence of successful completion must be submitted for appraisal classes. It is always best to seek approval prior to taking the training; however, training hours will be credited if the course material is approved after the fact.

To ensure compliance with the intent of section 671, 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 (for example, 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 California Assessors' Association. Seminars, workshops and conferences are also 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 or taken on-line.

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 depends on whether the appraiser passes the course examination. Credit 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:

- If a student receives a score of less than 50 percent on the course examination, training credit will not be granted for the instructional hours or the examination hours. (In this case, the appraiser must retake the course in order to retake the examination.)

- If a student receives a score between 51 percent and 69 percent, training credit will be granted for the instructional hours only; credit will not be given for the hours spent taking the examination. (In this case, the appraiser can retake the examination without retaking the course. Training hours will be granted for the examination once the examination has been successfully passed.)

Training hours may be credited a second time for courses previously taken if at least five years have passed since the student previously completed the course and received training credit for it. Similarly, an appraiser may also receive training credit once every five years for teaching a course, provided the teaching materials have been reviewed by Board staff and approved as pertinent for property tax appraisers. Credit will not be given to instructors for teaching repeated sessions of a particular course. However, training credit will be granted if the course material has been substantially revised.

An appraiser is not required to attend a Board conducted course in order to obtain appraiser training credit for that course. An appraiser is permitted to challenge a course; however, training credit will be granted for the examination time only. If the appraiser attains a passing score on the examination (70 percent or more), 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 are 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 and 9 hours per quarter unit. For example, an appraiser successfully completing a three-unit semester course would receive 36 hours of credit.

Accounting and Auditing Courses

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

Other Courses

Courses that do not fall into the aforementioned categories are recognized for appraiser training credit, if such courses fall within the four types described below:¹⁰

¹⁰ These courses were decided upon by the California Assessors' Association and Board staff.

1. Spreadsheet programs, such as Microsoft Excel, where the computer software in question is in fact the foundation for an appraisal tool required for use by the appraiser.
2. Database programs, such as Microsoft Access or MegaByte, where the computer software in question is in fact the foundation for an appraisal tool required for use by the appraiser.
3. Geographic Information System (GIS) programs, such as ArcGIS or Pictometry, where the computer software in question is in fact the foundation for an appraisal tool required for use by the appraiser.
4. Appraiser Ethics. The class must directly pertain to appraiser ethics and does not apply to general ethics or conflict of interest matters.

Seminars and Workshops

Seminars and workshops sponsored by various appraisal organizations will 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 credit, and those 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 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.

Many appraisal organizations conduct seminars and workshops. To assist appraisers in identifying sources of appraisal training, Board staff has posted a list of professional organizations that offer educational opportunities in appraisal to the Board's website at www.boe.ca.gov. The list can be accessed through the Appraiser Training and Certification page under the Property Tax program.

California Assessors' Association and Affiliated Organizations Conferences and Meetings

Conferences and meetings of the California Assessors' Association (CAA) and 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.

Such conferences or meetings are approved for training credit when they are designed to improve assessment practices in the offices of assessors and/or the Board. The conference or meeting must follow a prescribed agenda that includes speakers on specific assessment topics.

The host agency is responsible for submitting the request for approval and submitting the list of attendees, along with each appraiser's certificate number, to the Board.

TYPES OF TRAINING OFFERED BY THE BOARD

The Board offers various types of educational opportunities to certified property tax appraisers to earn appraiser training credit. The training is designed to meet the training needs of certified appraisers to obtain an understanding of the basic principles of property appraisal and assessment. Training is in the form of courses and workshops where instruction is given in the classroom or online.

CLASSROOM BASED TRAINING

The Board offers many training courses and workshops where the instruction provided is in a formal classroom setting. 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. These courses and workshops are identified in the Board's *Listing of Appraisal Training for Property Tax Appraisers* 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.

ONLINE TRAINING

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.

eLearning Courses

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 *Introduction to Appraising for Property Tax Purposes* provides students with an overview of property taxation and fundamentals in property tax appraisal. The course titled *Assessment of Personal Property and Fixtures* covers the principles of property tax appraisal for the assessment of personal property and fixtures. Hours of appraiser training credit for these courses are based on the number of hours granted for the previously taught classroom courses covering these topics.

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, Assessors' Handbooks) on the subject and answering a series of questions to ensure that the appraiser understands the topic.¹¹ 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.

¹¹ Letter To Assessors 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.

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.

Online Conferencing

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. This training format includes the student reading instructional materials and completing drill problems, and an instructor-led discussion through online conferencing. These courses or workshops are identified in the Board's *Listing of Appraisal Training for Property Tax Appraisers* along with classroom-based courses and workshops.

Self-Paced Online Learning Sessions

The Board has begun a new form 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 Tax 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.

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.

COURSE SCHEDULING

As part of course scheduling, Board staff surveys assessors' offices to identify courses needed by their staff. For any fiscal year, Board courses are scheduled based on the number of requests received and the availability of Board staff to teach the courses. Training coordinators in the assessors' offices and at the Board are notified of scheduled courses and are asked to assist in scheduling and enrolling students in those classes. A schedule of courses is posted on the Board's website at www.boe.ca.gov and can be accessed through the Appraiser Certification and Training page under the Property Tax program.

When the registration period is open for certain classes, the Board will notify county assessors' training coordinators of the course date and location and ask if any appraisers are interested in attending the course. The training coordinator completes form BOE-746-A, *Course Registration*, and submits it to the Board. Upon review of registration forms the Board will advise training coordinators of attendees approved to attend the class.

PARTICIPATION OF NONCERTIFIED STAFF IN VALUATION ACTIVITIES

REAL PROPERTY

A noncertified appraiser trainee or appraiser aide (assistant) may participate in an appraisal of real property to the following extent:

- 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.

The assistant may not:

1. Make adjustments to the sale prices of either the subject property or comparable properties; or
2. Process information into value indicators.

- Income Approach

The assistant may 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 the appraisal:

- An appraisable event has occurred.
- The correct property was inventoried.
- The description of the property is accurate.
- The computations are accurate.
- The comparisons are reasonable.

Finally, the appraiser must make the final value conclusion.

BUSINESS PROPERTY

Non-certified assistants who input year-of-acquisition and cost information from source documents may also select and apply factors, as instructed, from percent good tables. Assistants must, however, refer exceptional items and those with taxpayer comments to an 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 an appraiser. An appraiser must first verify that the items are properly described and assessable. An appraiser must also review the resulting value estimate.

APPENDIX A

REVENUE AND TAXATION CODE SECTIONS

670. Appraiser's certificate. (a) No person shall perform the duties or exercise the authority of an appraiser for property tax purposes as an employee of the state, any county or city and county, unless he or she is the holder of a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization.

(b) The board shall provide for the examination of applicants for these certificates and may contract with the State Personnel Board to give the examinations. Examinations shall be prepared by the board with the advice and assistance of a committee of five assessors selected by the State Association of County Assessors for this purpose. No certificate shall be issued to any person who has not attained a passing grade in the examination and demonstrated to the board that he or she is competent to perform the work of an appraiser as that competency is defined in regulations duly adopted by the board. However, any applicant for a certificate who is denied the same shall have a right to a review of that denial in accordance with the State Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

(c) Passage of a civil service or merit system examination for appraiser 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.

(d) No employee of the state, or any county or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor.

(e) Except for persons holding the office of assessor, this section does not apply to elected officials.

(f) No charge shall be made to counties or to applicants for examinations and certifications under this section or for training conducted by the board under Section 671.

671. Appraiser training. (a) In order to retain a valid appraiser's certificate every holder shall complete at least 24 hours of training conducted or approved by the State Board of Equalization in each one-year period.

Any excess in training time over the 24-hour minimum accumulated in any one year shall be carried over as credit for future training requirements with a limit of three years in which the carryover time may be credited.

Failure to receive such training shall constitute grounds for revocation of an appraiser's certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

Training shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

(b) An advanced appraiser's certificate shall be issued by the board after an applicant has held an appraiser's certificate for at least three years and:

(1) Has successfully completed a course of study; or

(2) Has passed an advanced level examination; or

(3) Holds a valid professional designation from a recognized professional organization.

The board, with the advice and assistance of five assessors selected by the State Association of County Assessors of California, shall prescribe the course of study, prepare the advanced level examination, and approve the professional designation.

In order to retain a valid advanced appraiser's certificate, every holder shall complete at least 12 hours of training in each one-year period.

Any excess in training time for the advanced appraiser's certificate over the 12-hour minimum accumulated in any one year shall be carried over as a credit for future training requirements with a limit of two years in which the carryover time may be credited.

Failure to receive such training shall constitute grounds for revocation of an advanced appraiser's certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

Training to retain the advanced appraiser's certificate shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

672. Disclosure of financial interest. At the time of certification, each applicant shall disclose, on forms provided by the Board of Equalization, 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.

673. Temporary certificate. The State Board of Equalization may issue a temporary certificate to a person who is newly employed by the state, any county, city and county, or appraisal commission in order to afford the person the opportunity to apply for and take an examination the successful passage of which would qualify the person for an appraiser's certificate. A temporary certificate shall not be issued to exceed one year's duration and shall be issued only to a person who has demonstrated eligibility to take a civil service examination pursuant to subdivision (c) of Section 670, or who is found by the board to possess qualifications by reason of education and experience so that he or she may be reasonably expected to be competent to perform the work of an appraiser, or who has been duly elected or appointed to the office of assessor. A temporary certificate shall not be renewed.

PROPERTY TAX RULES

Rule 281. "APPRAISER" DEFINED.

Authority Cited: Section 15606, Government Code.

Reference: Sections 670, 673, and 1716, Revenue and Taxation Code.

An appraiser for property tax purposes within the meaning of sections 670 through 673 of the Revenue and Taxation Code is a person employed by the state, a county, a city and county, or an appraisal commission who renders value judgments and/or who 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.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended December 17, 1975, effective January 25, 1976.
Amended January 9, 2003, effective June 27, 2003.

Rule 282. TEMPORARY CERTIFICATION.

Authority Cited: *Section 15606, Government Code.*

Reference: *Section 24002.5, Government Code; and Sections 670 and 673, Revenue and Taxation Code.*

(a) A person shall not perform the duties of an appraiser, as defined in regulation 281, unless the person has been issued a temporary or permanent certificate by the Board, nor shall the person continue to perform such duties for more than a year (excluding any break in service as an appraiser of less than six months which is reported to the Board) without having been permanently certified.

(b) The board shall issue a temporary certificate to any other person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission if the person meets the minimum qualifications set out in subsection (a) of regulation 283 or has equivalent qualifications which, in the opinion of both the assessor and the Board, demonstrate that the person is competent to perform the work of an appraiser. The assessor shall submit such qualifications to the Board on a form supplied by the Board.

(c) No later than 30 days after taking office, any person who has been elected or appointed as assessor shall request and the Board shall issue a temporary certificate to such individual.

(d) A temporary certificate is suspended when the person to whom it was issued ceases to perform the duties of an appraiser for property tax purposes but is automatically reinstated when the person again performs such duties with less than a six months' break in service. When there is a break in service of six months or more, another temporary certificate must be issued, under the provisions of subsection (b), and such certificate shall be valid for one year thereafter.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended December 17, 1975, effective January 25, 1976.
Amended January 14, 1985, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.

Rule 283. PERMANENT CERTIFICATION.

Authority Cited: *Section 15606, Government Code.*

Reference: *Sections 670 and 673, Revenue and Taxation Code; and Section 24002.5, Government Code.*

(a) The Board shall issue a permanent certificate to any person employed to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission who, within one year of employment, attains a passing grade on a certification examination prepared or approved by the Board and who meets the following minimum qualifications:

(1) The person is currently employed by, or has a bona fide employment offer from, the Board, a county assessor, a city and county assessor, or an appraisal commission, and

(2) Either the person is a graduate of an accredited four-year institution of higher education, or

(3) The person has graduated from high school (or has the equivalent of a high school education as determined by the taking of a general educational development test approved by the California Department of Education) and

has four years of relevant experience. "Relevant experience" means employment experience 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

(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 an assessor's office or in the property taxes department of the Board, or

(D) an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of the property taxes department of the Board, except that such employment time shall be limited to qualifying for only 2/3 of the four-year experience requirement. The remaining 1/3 of time shall be accumulated by other relevant experience as described in subparagraphs (A), (B), and (C) above or by education in an accredited institution of higher education.

Four years of relevant experience or any combination of relevant experience and education in an accredited institution of higher education totaling four years can be substituted for the educational requirement in subsection (a)(2). When fewer than four years of education in an accredited institution of higher education are used to meet the minimal qualifications, the number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received. One year of education requirement shall consist of either 30 semester units or 45 quarter units. The qualifications of the person seeking permanent certification in this manner shall be submitted on a form supplied by the Board when the person files the application.

(b) When a person has been temporarily certified under subsection (b) of regulation 282 by reason of equivalent qualifications or under subsection (c) of regulation 282 by reason of election or appointment as assessor, the person shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the examination, the person shall be issued a permanent certificate by the Board.

(c) A permanent certificate is suspended when the person to whom it was issued terminates employment with the Board, a county assessor, a city and county assessor, or an appraisal commission, but it is automatically reinstated when the person is again employed to perform the duties of an appraiser for property tax purposes in the service of any of these offices.

History: Adopted April 10, 1968, effective May 12, 1968.
Amended January 7, 1970, effective February 8, 1970.
Amended December 20, 1971, effective January 19, 1972.
Amended January 14, 1985, effective February 13, 1985.
Amended February 4, 1997, effective July 6, 1997.
Amended January 9, 2003, effective June 27, 2003.

Rule 284. RETENTION AND REVOCATION OF APPRAISER CERTIFICATE.

Authority Cited: Section 15606, Government Code.

Reference: Sections 670 and 671, Revenue and Taxation Code.

(a) A person who holds a permanent certificate to perform the duties of an appraiser for property tax purposes in the service of the state, a county, a city and county, or an appraisal commission shall adhere to the annual training requirements as set forth in section 671 of the Revenue and Taxation Code. The training requirement for an appraiser's certificate or advanced appraiser's certificate shall be met for each fiscal year, commencing July 1 and

ending June 30. Failure to obtain such training shall constitute grounds for revocation of the appraiser's certificate or advanced appraiser's certificate.

(b) In calculating the number of training hours completed for the current fiscal year, any excess hours earned from attending training in prior years shall be counted first.

(1) To retain an appraiser's certificate, excess training hours over the 24-hour annual requirement may be carried forward as a credit a maximum of three years, with a maximum of 72 training hours available for carryover into future years.

(2) To retain an advanced appraiser's certificate, excess training hours over the 12-hour annual requirement may be carried forward as a credit a maximum of two years, with a maximum of 24 training hours available for carryover into future years.

Excess training hours carried forward from prior years shall be applied on a first in/first out basis, such that training hours available from the earliest year of carryover shall be credited first.

(c) The Board shall initiate informal revocation procedures if, upon review of an individual's annual training report, the appraiser appears to be deficient in meeting the annual training requirement. The steps of the informal revocation process are as follows:

(1) A letter will be sent to the appraiser who appears to have deficient training hours and to the assessor of the county or the city and county where the appraiser is employed or to the appropriate Board division chief. The assessor or division chief shall indicate whether or not the person is still employed by that office as an appraiser and, if applicable, should note whether the appraiser has transferred to another county, city and county, or Board division or if the person is no longer employed by any of these offices as an appraiser.

(2) The letter sent to the appraiser will be accompanied by a report of the training and respective hours completed by the individual so that the appraiser will have an opportunity to reconcile his or her records with the report. If training has been completed but has not been included on the training report, the name of the course, date and proof of completion, and training hours earned must be submitted. For non-Board provided courses, a course outline or seminar agenda must also be submitted. Written corrections and/or changes to the report must be submitted no later than 30 calendar days after receipt of the letter advising the appraiser of the deficiency in training hours. No later than 30 calendar days after the receipt of this information, Board staff will review the information submitted and make necessary changes to the appraiser's training hours, if warranted, and notify the appraiser whether or not the corrections and/or changes have been accepted. A copy of the revised training report will be sent to the appraiser.

(3) If the appraiser is, in fact, deficient in training hours, a written plan on resolving the deficiency, as well as a plan for meeting the training requirements for the current fiscal year, must be submitted by the appraiser to the Board within 30 calendar days of receiving the above notification. The plan shall be submitted to the Board after the appraiser has consulted with and provided a copy of the plan to the assessor or Board division chief.

(4) If the Board does not receive a response by the specified date, Board staff will contact the appraiser to determine the reason for the lack of a response. If the written plan is not received within 10 calendar days from this follow-up contact date, a certified letter will be mailed to the appraiser advising him or her of a conference call or meeting with a panel of Board staff to remedy the deficiency. This letter will also be sent to the assessor or Board division chief and will indicate the date, time, and location (if applicable) of the conference call or meeting.

(5) During the conference call or meeting, the appraiser and the panel will discuss the training deficiencies and establish a plan to make up the deficiency and to satisfy the annual training requirements for the current fiscal year. The assessor or Board division chief, or their representative, may participate in the conference call or meeting. If the appraiser is unable to participate in the conference call or attend the meeting on the scheduled date, the appraiser must reschedule the conference call or meeting with the panel for a date within 30 calendar days of the originally scheduled date.

(6) If the appraiser presents an acceptable plan to the panel to make up the deficiencies, the Board shall notify the appraiser and the assessor or Board division chief. No further action will be taken unless the appraiser fails to meet the requirements of the plan by the deadline agreed upon by the parties.

(7) If the appraiser fails to participate in the conference call or attend the meeting with the panel or fails to follow the established plan, as set forth in subparagraphs (5) and (6) above, and remains delinquent at the end of the time frame specified, the panel will inform the Deputy Director of the Board's Property and Special Taxes Department, or his or her designee, that proceedings should be initiated to revoke the appraiser's certificate. A certified letter will be sent to the appraiser and the assessor or division chief by the Deputy Director, or his or her designee, regarding the Board's decision to initiate formal revocation proceedings.

(d) Formal revocation proceedings shall be initiated if the foregoing informal revocation process could not satisfactorily resolve the appraiser's deficiency in training hours. Formal revocation proceedings shall be conducted in a hearing before an administrative law judge in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

(e) Holders of certificates shall report to the Board the training and respective hours completed for each fiscal year ending June 30. Reporting required by this subsection shall be effective as of the fiscal year commencing July 1, 2003.

History: Adopted January 9, 2003, effective June 27, 2003

APPENDIX B: LIST OF FORMS

The following is a listing of forms used for appraiser certification and training. All forms are posted to the Board's website at www.boe.ca.gov and can be accessed through the Property Tax program or directly at <http://www.boe.ca.gov/proptaxes/castraining.htm>.

Forms pertaining to appraiser certification:

- **BOE-121, *Statement of Financial Interests***
Form which must accompany form BOE-740-A if a copy of the Form 700 filed with the Fair Political Practices Commission is not submitted.
- **BOE-740-A, *Application for Temporary Appraiser's Certificate***
Form to request issuance of temporary appraiser's certification when a person has been newly employed as an appraiser or auditor-appraiser in a county assessor's office or the Board.
- **BOE-740-B, *Application For Auditor-Appraiser Designation Following Appraiser Certification***
Form to request the addition of an auditor designation to an appraiser's certification record following issuance of a permanent or advanced appraiser's certificate.
- **BOE-743-A, *Report of Property Appraisers Change in Employment Status***
Form to notify the Board of changes to an appraiser's employment status; such as retired. The form identifies codes to be used for various circumstances.
- **BOE-747-BC, *Application for Advanced Appraiser Certification***
Form to request issuance of an advanced appraiser's certificate once an appraiser has held permanent certification for at least three years.
- **BOE-747-CC, *Application For Advanced Appraiser Certification Supplemental Schedule of Non-BOE Courses***
Form used to describe courses when non Board conducted courses are submitted as part of the prescribed course of study on form BOE-747-B.

Forms pertaining to appraiser training:

- **BOE-744-A, *Request for Training Hours***
Form to request crediting of training hours for attendees of non Board conducted training. This form must be preceded by form BOE-745-A upon which the Board will assign a Course Approval Reference number to be used on form BOE-744-A.
- **BOE-745-A, *Request for Course Approval***
Form to request approval of training that is not conducted by the Board for purposes of appraiser training credit.
- **BOE-746-A, *Course Registration***
Form to request enrollment of certain appraisers for one of the Board courses.