



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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This letter has been superseded by
LTA No. 2015/049

SEN. GEORGE RUNNER (RET.)
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Second District, San Francisco

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Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

CYNTHIA BRIDGES
Executive Director

No. 2015/026

May 6, 2015

TO COUNTY ASSESSORS:

AUDITOR-APPRAISER QUALIFICATIONS

All applicants for temporary appraiser certification must meet a basic education and/or experience requirement pursuant to the provisions of Property Tax Rule 283, *Permanent Certification*. Those who are hired to perform the auditing duties authorized by Revenue and Taxation Code section 469 or Government Code section 15624 have additional educational requirements. Revenue and Taxation Code section 670, subdivision (d), provides:

(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.

There is no statutory or regulatory clarification of the phrase *specialization in accounting* as contained in section 670(d). To ensure equalized treatment for the appointment of auditor-appraisers in assessors' offices and at the State Board of Equalization, an explanation of that term was disseminated in Letter To Assessors 80/176 on December 5, 1980. To accommodate changing educational curriculums at college-level institutions, the following will now be used to evaluate the educational qualifications of an individual being considered for appointment as an auditor-appraiser:

- A four-year degree with a specialization in accounting from a recognized institution of higher education (accredited); or
- 18 semester units (or quarter equivalents) of accounting and/or auditing courses from a recognized institution of higher education. Business law and economic classes may not contribute toward the 18 units; or
- 19 semester units (or quarter equivalents), 16 units of which must be accounting and/or auditing courses from a recognized institution of higher education, and 3 semester units may be either business law or economic classes.

Only individuals who meet the educational requirements of section 670(d) may perform property tax audits. A certified appraiser who does not qualify to perform audits may assist in gathering

information used in an audit, e.g., verify the market value of real property, furnish information to the auditor-appraiser on real property escapes and new construction. However, the auditor-appraiser who meets the qualifications to perform audits must ultimately be responsible for conducting the audit.

If you have questions regarding appraiser or auditor-appraiser qualification, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:sk