



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

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No. 2024/042

November 22, 2024

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

### PROPERTY TAX RULE 283

State Board of Equalization (Board) staff has initiated a project to amend Property Tax Rule 283, *Permanent Certification*. Enclosed is a draft of Rule 283 showing the proposed amendments in strike-out and underscore format.

On May 29, 2024, the Board approved updated [Guidelines for Appraiser and Assessment Analyst Certification and Training](#) (Guidelines). As part of the project to update the Guidelines, interested parties made suggestions to amend Rule 283. In addition, the Bureau of Real Estate Appraisers sent suggested changes to Rule 283 to the California Assessors' Association. In response, we are proposing changes to Rule 283 that include all parties' suggestions.

Interested parties are encouraged to participate in the rulemaking process for Rule 283. Suggested revisions to the draft, in the form of alternative text, should be provided to Mr. Michael Crook at [Michael.Crook@boe.ca.gov](mailto:Michael.Crook@boe.ca.gov) or mailed to the above address by December 16, 2024. Upon reviewing the submitted suggestions, it is anticipated that this project will proceed as follows:

- If necessary, staff will meet with interested parties to discuss the language for the rule.
- The Board will hear presentations on issues regarding the language for the rule and vote to place the rule into the formal rulemaking process.

All documents regarding this project will be posted on the Board's website at [www.boe.ca.gov/proptaxes/proptaxprojects.htm](http://www.boe.ca.gov/proptaxes/proptaxprojects.htm). If you have questions regarding this project, you may contact Mr. Crook at 1-916-274-3361.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:mc  
Enclosure

## Rule 283. Permanent Certification.

*Authority:* 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 or equivalent agency of another state, engaged in buying, selling, leasing, or managing real estate, or

(C) an appraisal licensee, licensed by the California Bureau of Real Estate Appraisers, or

~~(D)~~ an appraiser aide or appraiser trainee in an assessor's office or in the Board's Property Tax Department, or

~~(E)~~ an employee, other than an appraiser, appraiser aide, or appraiser trainee, of an assessor's office or of the Board's Property Tax Department, 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)~~, and (D) above or by education in an accredited institution of higher education.

Four years of relevant experience or any combination of relevant experience and of education in an accredited institution of higher education totaling four years can be substituted for the educational requirement in ~~subsection~~ subdivision (a)(2) of this rule. 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-subdivision~~ (b) of Rule 282 by reason of equivalent qualifications or under ~~subsection-subdivision~~ (c) of Rule 282 by reason of election or appointment as assessor, the person shall be admitted to the examination referred to in ~~subsection-subdivision~~ (a) of this rule. 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.