

ASSESSMENT APPEALS MANUAL

MAY 2003

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CALIFORNIA STATE BOARD OF EQUALIZATION

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A person is not eligible for nomination for membership on an assessment appeals board unless he or she meets one of the following criteria:

(a) Has a minimum of five years professional experience in this state as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the Office of Real Estate Appraisers.

(b) Is a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation.

The phrase "property appraiser accredited by a nationally recognized professional organization" has raised questions in some counties in evaluating the eligibility of persons nominated to become an assessment appeals board member. While the Legislature did not define "nationally recognized professional organization" as used in section 1624, the State Board of Equalization recognizes the following organizations as qualifying within the meaning of section 1624:

- Appraisal Institute—formerly known as American Institute of Real Estate Appraisers (AIREA) and Society of Real Estate Appraisers (SREA)
- International Association of Assessing Officers
- International Right of Way Association
- National Association of Real Estate Appraisers
- National Association of Review Appraisers
- Society of Auditor-Appraisers
- American Society of Appraisers
- American Society of Farm Managers and Rural Appraisers
- National Association of Independent Fee Appraisers

In counties with a population of 200,000 or more, section 1624.05 narrows the eligibility requirements for appeals board members to the same four categories of professional experience set forth in section 1624. However, unlike section 1624, an individual does not qualify for appointment by being "a person who the nominating member of the board of supervisors has reason to believe is possessed of competent knowledge of property appraisal and taxation."

Individuals who have worked in an assessor's office are not eligible for appointment to an assessment appeals board within three years of leaving that employment.¹⁴ This disqualification results from employment in any county assessor's office, not only the assessor's office in the county in which the appointment to the appeals board is contemplated.

¹⁴ Section 1624.1.