



**Sacramento County
Office of the Assessor**
Christina Wynn, Assessor
Jarret Stedifor, Assistant Assessor

Standards Division
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952
<https://assessor.saccounty.gov>
(916) 875-0760

December 10, 2024

State Board of Equalization
Property Tax Department
PO Box 942879
Sacramento, CA 94279

Delivered by email to Michael.Crook@boe.ca.gov

RE: Property Tax Rule 283 Comment

Dear Mr. Crook,

Thank you for the opportunity to make a recommended revision to Property Tax Rule 283.

We suggest that the same opportunity be given to appraisers licensed in other states as is given to realtors in subparagraph (3)(B). The text we are suggesting is in red italics below.

(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 *equivalent agency of another state, or*

Thank you again for this opportunity and for your consideration.

Best Regards,

A handwritten signature in blue ink that reads "Linda Cogburn".

Linda Cogburn
Chief Appraiser, Standards
cogburnl@saccounty.gov