

## APPLICATION FOR AUDITOR-APPRAISER DESIGNATION FOLLOWING APPRAISER CERTIFICATION

### INSTRUCTIONS:

*This form must be completed when requesting the addition of an auditor designation to an appraiser's certification and training record following issuance of a temporary or permanent appraiser's certificate. An auditor designation indicates that the appraiser meets the requirements of Revenue and Taxation Code section 670(d) to perform audits under Revenue and Taxation Code section 469.*

When complete, retain a copy and submit the form to the BOE by:

**Email:** [Appraiser.Training@boe.ca.gov](mailto:Appraiser.Training@boe.ca.gov) **OR**

**Mail:** State Board of Equalization, County-Assessed Properties Division,  
ATTN: Training and Certification Unit,  
P.O. Box 942879, Sacramento, CA 94279-0064

|  |                                   |
|--|-----------------------------------|
| EMPLOYER                                       | EMPLOYER CODE NUMBER (SEE PAGE 2) |
| APPRAISER'S NAME (LAST, FIRST, MIDDLE INITIAL) | CERTIFICATION NUMBER              |
| POSITION TITLE                                 | DATE CERTIFICATION ISSUED         |



### CHECK THE APPROPRIATE BOX

An auditor designation will be added to an appraiser's certification records, upon application, by the State Board of Equalization after an appraiser has demonstrated that he/she has met any of the following three qualifications outlined in Revenue and Taxation Code section 670(d).

**1. DEGREE WITH SPECIALIZATION IN ACCOUNTING**

If degree does not confer a degree in accounting, appraiser can qualify if the appraiser holds a 4-year degree (B.S. or B.A.) in another subject as long as the appraiser has successfully completed either of the following:

- 18 semester units in accounting and/or auditing. Complementary courses such as Business Law and Economics do not contribute toward the 18 units.
- 19 semester units, 16 units of which must be accounting and/or auditing courses. Complementary courses in Business Law and Economics may contribute toward the total 19 units.

Name of University or College: \_\_\_\_\_

Degree: \_\_\_\_\_ Date Completed: \_\_\_\_\_

**Note: Attach copy of the degree and transcript(s).**

**2. LICENSED CALIFORNIA ACCOUNTANT**

Attach copy of license and document from licensing board specifying license is currently active.

Date Certified Public Accountant license issued: \_\_\_\_\_

**3. EXAMINATION FOR ACCOUNTANT OR AUDITOR**

This examination must be a comprehensive examination of the appraiser's technical knowledge of accounting. The county should contact the County-Assessed Properties Division's Training and Certification Section to coordinate review and approval of such examination. **Submit evidence issued by the testing body for successful completion of examination.**

Name of Testing Agency: \_\_\_\_\_

Examination Title: \_\_\_\_\_ Date Completed: \_\_\_\_\_

**Note: Confidentiality will be maintained for all examinations reviewed and candidate's results.**

|  |  |      |
|--|--|------|
| APPRAISER'S SIGNATURE                            | APPRAISER'S EMAIL ADDRESS              | DATE |
| ASSESSOR'S SIGNATURE/ BOE SUPERVISOR'S SIGNATURE | ASSESSOR'S NAME/ BOE SUPERVISOR'S NAME | DATE |

### STATE BOARD OF EQUALIZATION USE ONLY

|  |             |      |
|--|-------------|------|
| <input type="checkbox"/> APPROVED<br><br><input type="checkbox"/> NOT APPROVED | REVIEWED BY | DATE |
|  | INPUT BY    | DATE |

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**EMPLOYER CODES**

|                |  |
|----------------|--|
| 1 ALAMEDA      | 33 RIVERSIDE                                     |
| 2 ALPINE       | 34 SACRAMENTO                                    |
| 3 AMADOR       | 35 SAN BENITO                                    |
| 4 BUTTE        | 36 SAN BERNARDINO                                |
| 5 CALAVERAS    | 37 SAN DIEGO                                     |
| 6 COLUSA       | 38 SAN FRANCISCO                                 |
| 7 CONTRA COSTA | 39 SAN JOAQUIN                                   |
| 8 DEL NORTE    | 40 SAN LUIS OBISPO                               |
| 9 EL DORADO    | 41 SAN MATEO                                     |
| 10 FRESNO      | 42 SANTA BARBARA                                 |
| 11 GLENN       | 43 SANTA CLARA                                   |
| 12 HUMBOLDT    | 44 SANTA CRUZ                                    |
| 13 IMPERIAL    | 45 SHASTA  |
| 14 INYO        | 46 SIERRA  |
| 15 KERN        | 47 SISKIYOU                                      |
| 16 KINGS       | 48 SOLANO  |
| 17 LAKE        | 49 SONOMA  |
| 18 LASSEN      | 50 STANISLAUS                                    |
| 19 LOS ANGELES | 51 SUTTER  |
| 20 MADERA      | 52 TEHAMA  |
| 21 MARIN       | 53 TRINITY                                       |
| 22 MARIPOSA    | 54 TULARE  |
| 23 MENDOCINO   | 55 TUOLOMNE                                      |
| 24 MERCED      | 56 VENTURA                                       |
| 25 MODOC       | 57 YOLO  |
| 26 MONO        | 58 YUBA  |
| 27 MONTEREY    | 59 CONTRACT APPRAISERS                           |
| 28 NAPA        | 60 BOE – STATE-ASSESSED<br>PROPERTIES DIVISION   |
| 29 NEVADA      | 61 BOE – COUNTY-ASSESSED<br>PROPERTIES DIVISION  |
| 30 ORANGE      | 62 BOE – ASSESSMENT PRACTICES<br>SURVEY DIVISION |
| 31 PLACER      | 63 BOE – OTHER                                   |
| 32 PLUMAS      | 64 CDTFA – TAX AND FEE                           |