



**STATE BOARD OF EQUALIZATION**

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DOUGLAS D. BELL  
Executive Secretary  
No. 77/138

October 5, 1977

TO COUNTY ASSESSORS:

CERTIFICATION, TRAINING, FINANCIAL DISCLOSURE,  
AND CONFLICT OF INTEREST FOR PART-TIME EMPLOYEES

The courts have long held that an assessor may employ a staff to perform the statutory appraisal function but cannot contract with an appraisal firm to value all or a portion of the property in the county independently. The assessor may, however, arrange for an outside expert to value specialized properties when it is unreasonable to expect the permanent staff to possess the expertise to perform the task. The efforts of a specialist who performs on a part-time basis must remain under the control and direction of the assessor.

Our position is that an "outside specialist," hired under these conditions, becomes an "employee." He must be certified as an appraiser by the Board of Equalization and must file a financial disclosure statement. If the employment is prolonged, the appraiser is subject to the annual training requirement. You should follow the normal certification process when employing a part-time specialist for the purpose of appraisal.

Good management practices dictate that the part-time employee be equally bound by any conflict of interest policies appropriate for the full-time employee.

Sincerely,

*Jack F. Eisenlauer*

Jack F. Eisenlauer, Chief  
Assessment Standards Division

JFE:ebv