

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 2. Assessment  
Article 7. Qualifications of Appraisers

**Rule 281. "Appraiser" Defined.**

*Authority:* Section 15606, Government Code.  
*Reference:* Sections 670, 673 and 1716, Revenue and Taxation Code.

An appraiser for property tax purposes within the meaning of sections 670 through 673 of the Revenue and Taxation Code is a person employed by the state, a county, a city and county, or an appraisal commission who renders value judgments and/or who makes building classification judgments for cost estimating purposes in the administration of the valuation phase of ad valorem property taxation under Article XIII and Article XIII A of the California Constitution.

*History:* Adopted April 10, 1968, effective May 12, 1968.  
Amended December 17, 1975, effective January 25, 1976.  
Amended January 9, 2003, effective June 27, 2003.