

Appraisal Expert Assessed in 30 Questions

Qualifications Background

1. Level of license or certification
2. Licensed in what states
3. When were you licensed
4. Any disciplinary actions against license/s
 - a. If yes, when and for what
 - b. If yes, how was it resolved
5. Professional organization affiliations
6. Professional designations and when awarded
 - a. What do the designations mean or allow
7. Do you work for an appraisal firm
 - a. How long have you been employed
 - b. Position or title
 - c. In what areas of specialty does the firm engage
 - d. Does the firm have a quality control process
 - e. What is the Quality control process
8. If an independent fee appraiser
 - a. How long have you been appraising
 - b. What is your quality control process
9. Are you aware of the IRS penalty process as it relates to easement assignments
 - a. Would a penalty process preclude you from accepting an assignment
10. What is the difference between a Summary Report and a Self Contained Report

Specialty Education Background

1. What is USPAP
2. What is the most current edition you have in your office
3. When did you last have a full or update standards course
4. Do you have a college degree
 - a. What is your major
5. Have you taken a course regarding conservation easements
 - a. If yes, what course and when
6. Have you taken a course regarding historic preservation easements
 - a. If yes, what course and when
7. Have you ever taught appraisal courses
 - a. If yes, what courses, for whom, and when
8. What is Highest and Best Use
9. If you start an assignment and find you have issues relative to competency what is your solution
10. Have you taken any specific courses regarding Market Analysis or Highest and Best Use
 - a. If yes, from who and when

Experience Background

1. Are you involved in real estate activities beside appraising
 - a. If yes, what is the involvement
 - b. If yes, how do you avoid conflicts of interest
2. Have you ever served on a state licensing board

- a. If yes, did you ever hear a complaint case relative to conservation or historic preservation easements
3. How many conservation easement appraisals have you completed
 - a. Over what period of time
 - b. Date of most recent assignment
 - c. Have any reports been the subject of state examination
 - i. Were there any issues or recommendations
 - d. Have any reports been the subject of IRS examination
 - i. Were there any issues or recommendations
 - e. Have you ever participated in taxpayer meetings at the appeals level
 - f. Have you ever testified in federal tax court representing the taxpayer
 - g. Have you ever appraised on behalf of the IRS
 - h. Have you ever testified in federal tax court representing the IRS
4. How many historic preservation easement appraisals have you completed
 - a. Over what period of time
 - b. Date of most recent assignment
 - c. Have any reports been the subject of state examination
 - i. Were there any issues or recommendations
 - d. Have any reports been the subject of IRS examination
 - i. Were there any issues or recommendations
 - e. Have you ever participated in taxpayer meetings at the appeals level
 - f. Have you ever testified in federal tax court representing the taxpayer
 - g. Have you ever appraised on behalf of the IRS
 - h. Have you ever testified in federal tax court representing the IRS
5. How do you set fees for proposed assignment
6. What is the difference between Market Analysis and Highest and Best Use
7. What is the difference between Market Value and Fair Market Value as defined by IRS
8. Do you have the IRS Code and Regulations as they relate to easements in your office
9. When is it appropriate to use post valuation date data in an assignment
10. What is the "Yellow Book"