



Graduate Personal Property Appraiser Designation Appraisal Review

| USPAP REQUIRED Elements | | | |
|--|---------------------|----------|-----|
| Element | Standard | Included | N/A |
| Client identified by name or description | 8-2 a i | | |
| Intended use: Identified and explained | 8-2 a iii | | |
| Intended users: Identified by name or description | 8-2 a ii | | |
| Type and Definition of Value including source | 8-2 a vi | | |
| Identify / Describe the market(s) researched | 8-2 a x | | |
| Assignment conditions defined / identified | 8-1 c | | |
| Effective date | 8-2 a vii | | |
| Report date | 8-2 a vii | | |
| Type of report: Appraisal / Restricted Appraisal | 8-2 | | |
| Type of report: Current / retrospective / prospective | 8-2 a vii | | |
| Location of assets | | | |
| Ownership of assets | 8-2 a v | | |
| Appraiser qualifications | Pub 561 | | |
| Approaches to value identified | 8-2 a x 1-2 | | |
| Approach(es) to value justified | 8-2 a x 2 | | |
| Assumptions/ Extraordinary assumptions disclosed | 8-1 c 8-2 a xiii | | |
| Hypothetical Conditions disclosed | 8-1 c 8-2 a xiii | | |
| Disclosure of some research sources | 8-2 a x 3 | | |
| Sufficient description of Assets including condition | 8-2 a iv | | |
| Signature on certification | 8-1 a 8-2 a xiv | | |
| Final opinion of value | 8-2 a x 4 | | |
| Competency Rule: Disclosure of lack of competency / resolution | USPAP Page 13 | | |
| Record Keeping Rule: Explanation of work file | USPAP Page 12 | | |
| Summarize Scope of Work | 8-2 a viii | | |
| State the Use of the Property | 8-2 a xi | | |
| Signature on cover (transmittal) | | | |
| | | | |
| NOT USPAP: Inspection Date(s) | | | |
| NOT USPAP: Page X of Y | | | |

| Certification Statements 8-3 | |
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| Found on pages 53 in the 2024 USPAP manual | |

Comments:

This information is for educational purposes only and is not to be considered a part of any appraisal assignment. No review of the values was performed.

Current 2024