APPRAISEITNOW

Scope of Work and Inspection in Remote Personal Property Appraisal: When an Appraisal Prepared from Photographs Holds Up

AppraiseItNow Inc.

November 2026, version 1

Published by AppraiseItNow Inc., New York City. www.appraiseitnow.com

© 2026 AppraiseItNow Inc. Licensed under the Creative Commons Attribution 4.0 International License (CC BY 4.0): creativecommons.org/licenses/by/4.0

Educational material, not an appraisal.

Learning objectives for scope of work and inspection in remote personal property appraisal

This chapter reflects personal property appraisal practice as of 2026. After working through it, the reader should be able to do the following:

1. Define scope of work and explain why it, rather than the physical location of the appraiser, determines whether an appraisal is credible.
2. Distinguish between viewing an item and verifying a fact about it, and explain why that distinction matters when an appraisal is prepared from photographs.
3. State what USPAP says about in-person inspection and what IRS rules say about in-person inspection for donated property.
4. Explain what an extraordinary assumption is, the three conditions under which an appraiser may rely on one, and what the report must do when one is used.
5. Distinguish the effective date of an appraisal from the report date, and identify which date a given purpose calls for.
6. Assemble a photograph and document package for common asset types that supports a remote appraisal.
7. Recognize the common errors that weaken or undermine a photo-based appraisal, and describe the practical step that prevents each.

Introduction: when an appraisal prepared from photographs is accepted

A person who needs a personal property appraisal often asks a simple question before anything else: will an appraisal prepared from photographs be accepted, or does an appraiser have to come and look at the item? The question usually comes from an executor handling a parent's household, a donor giving a vehicle or a collection to a charity, a spouse in a divorce, a business owner with a yard of equipment, or a policyholder documenting a loss. Each of these readers worries that a remote appraisal is somehow a lesser product, one that a court, an insurer, a charity or the IRS might reject.

The answer depends less on where the appraiser stood than on how the assignment was scoped. An appraisal is accepted when the reader of the report can see that the appraiser gathered enough information to support the conclusion, explained what was and was not examined, and handled any gaps openly. A report prepared from a careful set of photographs, identifying documents and records, with a clearly described scope, can meet that test. A report prepared after a hurried in-person walk-through that records nothing useful can fail it.

This chapter uses the practice of AppraiseItNow as a running reference point. AppraiseItNow is a tech-enabled appraisal company headquartered in New York City that prepares USPAP-compliant appraisals of personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses for clients in all 50 states, remotely and in person (www.appraiseitnow.com). Most AppraiseItNow appraisals are completed remotely from photographs and documents; when an inspection is needed, an appraiser visits the asset in person (www.appraiseitnow.com). AppraiseItNow does not appraise real estate (www.appraiseitnow.com). The chapter is therefore confined to personal property and business assets, and the concepts discussed here should not be read as statements about real property appraisal.

Charitable donations are the largest single purpose in AppraiseItNow's own records: 521 of the 1,226 appraisals it opened between November 8, 2025 and November 8, 2026 were for charitable donations. Donors in that position often want to know whether an appraisal prepared without a visit will be accepted, and the chapter addresses that question directly.

The chapter proceeds in four steps. It first defines the core concepts: scope of work, inspection, remote and in-person appraisal, extraordinary assumptions, and the effective date. It then works through a hypothetical estate assignment to show how those concepts interact on a mix of assets. It catalogs the errors that weaken photo-based appraisals. It closes with review questions and a short list of primary sources.

Core concepts of scope of work, inspection and supporting assumptions

Scope of work as the governing decision

Scope of work is the plan for an appraisal assignment: what will be researched, what will be examined, how the property will be identified, which data will be gathered, and which analyses will be performed. It is the answer to the question "what did the appraiser do to reach this number?" In everyday terms, it is similar to the plan a physician sets before treating a patient. A routine checkup and a surgical consultation both count as medical care, but they call for different tests, and the patient's chart records which tests were performed.

The professional standards for appraisal in the United States place this decision with the appraiser. USPAP does not require an in-person inspection in every assignment. The appraiser decides the scope of work, including how much inspection credible results need, and the report describes that scope (USPAP, 2024 edition).

Three practical consequences follow from that rule.

First, the question "was the item seen in person?" is not, by itself, the test of an appraisal's quality. The test is whether the inspection the appraiser chose was enough for credible results on that particular assignment.

Second, the decision is made assignment by assignment. A late-model sedan with a clean title, a known mileage reading and a full set of photographs presents a very different inspection problem from an oil painting with an uncertain attribution and a possible repair. The same appraiser may scope those two assignments very differently.

Third, the report has to describe what was done. A reader who picks up the report should be able to tell whether the appraiser examined the item in person, relied on photographs supplied by the client, reviewed titles or service records, or relied on statements from the owner. A remote appraisal that hides its method invites doubt; a remote appraisal that states its method plainly lets the reader judge it.

Credible results as the target of the scope

The phrase "credible results" appears in the USPAP statement quoted above, and it is worth defining in plain terms. A credible result is one that is worthy of belief for its intended use: the reader can follow the evidence to the conclusion and has no reason to suspect that a missing fact would change the answer materially. Credibility is tied to purpose. An appraisal for insurance coverage on household goods and an appraisal supporting a sizeable charitable gift of a single sculpture may both be credible, but the second will usually need more detail about condition, provenance and comparable sales, because more depends on it.

Inspection, and the difference between seeing and verifying

Inspection is the appraiser's examination of the property to identify it and assess its characteristics, including condition. It can take several forms:

- A physical, in-person examination, in which the appraiser handles or walks around the item.
- A remote examination from photographs or video supplied by the owner or a third party.
- A documentary examination of titles, serial number plates, receipts, certificates of authenticity, service logs, survey reports and similar records.
- A combination of these.

A useful distinction for any reader is the difference between seeing an item and verifying a fact about it. Photographs let an appraiser see a great deal: the make and body style of a vehicle, the wear on upholstery, the paint condition of a boat hull, the signature on a canvas, the type of a machine and its general state. Some facts, however, are not visible in a photograph. Whether an engine starts, whether a hydraulic system holds pressure, whether a painting has been relined, whether a piece of furniture is a period original or a later reproduction: these may require a document, a test, a statement from someone with knowledge, or a physical examination.

When a fact matters to value and photographs cannot establish it, the appraiser has three broad options. The appraiser can ask for more evidence (a close-up photograph, a record, a video of the machine running). The appraiser can expand the scope to include an in-person visit. Or the

appraiser can proceed on an extraordinary assumption, provided the conditions described later in this chapter are met, and say so clearly in the report. Which option is right depends on the assignment, and choosing among them is part of setting the scope of work.

Remote appraisal and in-person appraisal defined

A remote appraisal, sometimes called a desktop appraisal, is one in which the appraiser does not physically visit the property and instead relies on photographs, video, documents and information provided by the client or others. An in-person appraisal is one in which the appraiser travels to the property and examines it directly.

The two methods divide the work of gathering information differently. In a remote appraisal, the client is the appraiser's eyes: the client takes the photographs, reads the mileage or hour meter, photographs the identification plates and sends the paperwork. In an in-person appraisal, much of that burden shifts to the appraiser. AppraiseItNow describes the in-person division this way: On an in-person appraisal, the appraiser identifies and photographs everything at the visit; the client still provides the address and the paperwork they hold, such as titles, receipts, certificates and records.

Even on an in-person appraisal, therefore, the documentary record still comes from the client. A visit does not replace a title, a bill of sale or a certificate; it replaces the client's photographs.

How often each method is used in practice

The balance between the two methods in a working appraisal practice is instructive for anyone who assumes that in-person inspection is the normal case. Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, 1,137 were done from photographs and documents and 27 in person; the method was not recorded for the other 62.

Those same appraisals covered a wide spread of purposes and assets. Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, 521 were for charitable donations, 175 for insurance (102 claims and 73 coverage), 144 for estates (61 probate, 46 estate tax and 37 estate settlement), 50 for divorce and 15 for Roth IRA conversions. By asset class, the same 1,226 appraisals included 377 vehicles, 323 general personal property, 174 machinery and equipment, 54 boats, 45 business inventory, 40 fine art and 39 business valuations.

Read together, these figures show that preparation from photographs and documents was the dominant method across a mix that included tax, insurance, estate and divorce purposes, and across asset classes from vehicles to machinery to fine art. They do not show that every assignment can be done remotely; the 27 in-person appraisals are a reminder that some assignments call for a visit.

Extraordinary assumptions as a disclosed bridge over a gap

An extraordinary assumption is an assumption that an uncertain fact is true. In remote work, extraordinary assumptions most often concern facts that photographs cannot show: that a machine runs as the owner reports, that a hidden surface is undamaged, that a reported restoration was done as described.

The standard for using one is specific. An appraiser may assume an uncertain fact is true (an extraordinary assumption) only when it's needed for credible results, there's a reasonable basis for it and the analysis stays credible, and the report must say so clearly (USPAP, 2024 edition).

Each part of that sentence does work:

- "Needed for credible results" means the assumption addresses a fact that actually matters to the conclusion. An assumption about an irrelevant detail adds nothing.
- "A reasonable basis" means there is some evidence pointing toward the assumed fact: a service record, a recent photograph of an hour meter, a statement from someone who used the item, a video. An assumption with no basis is a guess.
- "The analysis stays credible" means that, with the assumption in place, the conclusion is still one a reader can follow and trust for its intended use.
- "The report must say so clearly" means the assumption is stated where a reader will find it, so that anyone relying on the report knows which fact was assumed and can judge the consequences if it proves false.

For the reader deciding whether a photo-based appraisal will be accepted, the practical lesson is that an extraordinary assumption is not a weakness to be hidden. A clearly disclosed assumption, resting on a reasonable basis, is part of a transparent scope of work. An undisclosed one is a defect.

Effective date and report date

Every appraisal answers the question "what was this worth?" at a particular moment. An appraisal's effective date is the date the value applies to. It can be current, past (a date of death or donation) or future, and the report states both the effective date and the report date (USPAP, 2024 edition).

The report date is the date the report itself is prepared and signed. The two dates are often different. An executor may commission an appraisal months after a death, and the value applies to the date of death; a donor may commission an appraisal after a contribution, and the value applies to the contribution date.

The effective date matters to inspection because photographs record the condition of property on the day they are taken. If the effective date is in the past, it is good practice for the appraiser and the client to look at whether the property has changed between the effective date and the date of

the photographs: whether a vehicle has been driven, a machine repaired, a painting cleaned. This is one reason the scope of work, and sometimes a disclosed assumption about condition, can usefully address the gap between the two dates.

AppraiseItNow sets the effective date by purpose: for insurance coverage and personal use, the report date; for estate and probate, the date of death; for a donation, the contribution date, or the report date for a future gift signed no more than 60 days before it; for a gift, the date of the gift; for an insurance claim, the date of loss; for a divorce, the date counsel sets; for an IRA conversion, the conversion date.

What IRS rules say about inspection for donated property

On the specific question of whether a donor's appraiser must visit the property, the rule is direct. IRS rules do not require the appraiser to inspect the property in person (Treas. Reg. § 1.170A-17).

That statement should be read alongside the content a qualified appraisal must contain. A qualified appraisal describes the property and, for physical property, its condition; gives the donation date (or expected date), the valuation date, the method and basis used, and the fair market value; and follows USPAP (Treas. Reg. § 1.170A-17).

The practical link between the two statements is condition. Because a qualified appraisal of physical property describes its condition, the appraiser needs reliable evidence of condition whether or not a visit takes place. In a remote assignment, that evidence comes from the donor's photographs and records. A donor who supplies only a single distant photograph of a boat on its trailer, with the cover on, leaves the appraiser little to describe. A donor who follows the photo requirements below gives the appraiser what the description requires. Questions about whether a deduction is allowed, or in what amount, are matters for the donor's tax adviser rather than the appraiser.

Photo requirements by asset type

The quality of a remote appraisal is bounded by the quality of the photographs and documents behind it. AppraiseItNow's photo requirements by asset type: for vehicles, the outside and inside, plus the mileage for anything motorized; for boats, the outside with the cover off, the helm, the engine and the inside, plus the HIN and engine hours; for machinery, a few photos of each machine, the hours and whether it runs; for fine art, the front, back, signature and frame; for household items, one clear photo per item or group.

The same requirements, arranged for quick reference:

Asset type	Photographs	Additional information
Vehicles	Outside and inside	Mileage for anything motorized
Boats	Outside with the cover off, helm, engine, inside	HIN and engine hours
Machinery	A few photos of each machine	Hours and whether it runs
Fine art	Front, back, signature, frame	None listed
Household items	One clear photo per item or group	None listed

A few practical points help any owner meet these requirements well. Photographs taken in daylight or under even lighting show condition more accurately than photographs taken under a single overhead bulb. A close photograph of an identification plate, odometer or hour meter is more useful than a wide shot in which the numbers cannot be read. As general photographic advice, not part of the list above, the back of a work of art often carries labels, stamps and inscriptions, so a sharp, well-lit photograph of it is worth taking. For household items photographed in groups, grouping like items together (for example, a set of dining chairs) makes the photograph easier to interpret than a single shot of an entire room.

Information gathered before the work begins

Remote appraisal depends on gathering information efficiently, because every missing photograph or document creates a pause. AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs.

Records from practice show how often gaps arise and how they are resolved. Of 867 appraisals AppraiseItNow reviewed between October 27, 2025 and September 23, 2026, 31% needed something more from the client and 24.6% went through a formal request for missing details. In 162 requests for missing details that AppraiseItNow sent between August 2025 and September 2026, the median first reply from the client came in 0.1 days; 55% were resolved within a day and 89% within a week. Identifiers such as a VIN or serial number took a median 0.6 days to arrive, receipts 0.7 days, donation documents 1.7 days and photos 2.0 to 3.7 days.

One further figure concerns what appraisers ask for once work has begun. 93% of the 363 questions appraisers sent back to AppraiseItNow between November 2024 and September 2026 asked for something the client could have provided at the start. For a reader preparing a remote appraisal, the practical reading is that photographs, identifiers and records are best assembled before the assignment begins. In the requests described above, photos took the longest of the listed items to arrive.

Purpose-specific information that shapes scope

Some purposes carry their own information needs, which affect the scope of work as much as the asset does.

For insurance claims: For an insurance claim appraisal, AppraiseItNow requires the carrier and the date of loss; the insurer's valuation report, its offer and the claim number help, and damage photos are not needed. The date of loss matters because it is the effective date for a claim, as the effective-date list above shows.

For divorce: For a divorce appraisal, AppraiseItNow needs the valuation dates and standard as counsel sets them and which side it acts for, and the attorney confirms that a remote appraisal is acceptable. This is a case in which acceptance of the remote method is confirmed in advance by the person best placed to know what the proceeding will accept.

The appraisal standard behind the work

AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (USPAP, 2024 edition). AppraiseItNow's website is www.appraiseitnow.com. Because USPAP places the scope decision with the appraiser and the report describes that scope, the scope description is the section of any report that a reader should check first when the question is whether a remote appraisal will hold up.

A worked example (hypothetical): scoping an estate settlement appraisal of a pickup truck, a home workshop and an oil painting

This example is hypothetical. The people, assets and circumstances described are invented for illustration and are not drawn from any actual assignment.

The assignment

An executor is settling the estate of a relative who died in the spring. The estate includes three groups of property: a pickup truck parked in the driveway, a home workshop containing a metal lathe, a drill press and a table saw, and an oil painting that hung over the fireplace. The executor lives in another state and would prefer not to travel to the house more than once. The executor asks whether the appraisal can be prepared from photographs.

Step 1: Identify the purpose and the effective date

The purpose is estate settlement. Under the effective-date practice described in this chapter, an estate appraisal uses the date of death. The effective date is therefore a date in the past, and the report date will be whenever the report is completed. The report will state both.

This immediately raises a scoping question: the photographs will be taken after the date of death, so the appraiser needs some way to connect the condition shown in the photographs to the condition on the effective date. The executor reports that the truck has not been driven since the death, the workshop has been locked, and the painting has not been moved. This statement becomes part of the record and, as Step 4 shows, may bear on an assumption.

Step 2: Assemble the photographs and documents by asset type

Following the photo requirements for each asset type, the executor gathers:

- For the pickup truck: photographs of the outside from all sides and of the inside, plus a clear photograph of the odometer showing the mileage. The executor also locates the title, which shows the VIN.
- For the workshop machinery: a few photographs of each machine, including the manufacturer's plate where one exists, and the hours where a machine has a meter. The requirements also call for whether each machine runs. The executor reports that the drill press and table saw were used regularly until shortly before the death, but the lathe has a note taped to it in the decedent's handwriting reading "motor hums, won't turn."
- For the painting: photographs of the front, the back, the signature and the frame. The back shows a gallery label and a handwritten inscription.

The executor also gathers what paperwork exists: the truck title, a receipt for the table saw found in a drawer, and a framing receipt for the painting.

Step 3: Evaluate what the photographs can and cannot establish

The appraiser reviews the package asset by asset.

The truck: The photographs show body condition, interior wear and the mileage; the title confirms identity. Photographs cannot show how the engine and transmission perform, but the truck's value in this hypothetical depends mainly on its year, model, mileage and visible condition, and the executor's statement that it was driven regularly until the death provides a basis for its general operating condition. The appraiser concludes that the photographs and title support credible results.

The drill press and table saw: The photographs identify the machines and show their condition, and the executor's report that they were in regular use addresses whether they run. The appraiser treats these as adequately documented.

The lathe: Here the photographs raise a question rather than answer it. The handwritten note suggests a mechanical or electrical fault. Whether the lathe runs is exactly the kind of fact that matters to value and that a still photograph cannot settle. The appraiser asks for more evidence: a short video of someone switching the lathe on. The executor arranges for a neighbor to record one. The video shows the motor humming without the spindle turning, which is consistent with the note.

The painting: The photographs show the image, signature, frame and labels clearly. However, the front photograph shows what appears to be an irregular area in the sky, which could be a reflection from the glazing, a later retouching, or damage. The appraiser asks for a second photograph taken at an angle without flash. The new photograph still does not resolve the question; the irregular area remains ambiguous. Because the painting is the most valuable item

in the estate in this hypothetical, and because the difference between a reflection and a repair would affect its value materially, the appraiser concludes that photographs will not support credible results for this one item.

Step 4: Decide the scope for each item, including any assumption

The appraiser now sets the scope of work item by item.

For the truck, the drill press and the table saw, the scope is a remote examination of the photographs and documents. Because the photographs postdate the effective date, the appraiser considers whether to rely on the executor's statement that the property has not been used or altered since the death. Relying on that statement would be an extraordinary assumption, so the appraiser would evaluate it against the three conditions: whether the fact is needed for credible results, whether there is a reasonable basis for it, and whether the analysis stays credible. The assumption may be used only if all three conditions are met. If the appraiser uses it, the report must say so clearly, stating that condition on the effective date is assumed to match the condition shown in the photographs.

For the lathe, no assumption about operating condition is needed. The video provides direct evidence that the lathe does not run, and the appraiser values it on that basis. The report describes the video as part of the information considered.

For the painting, the appraiser expands the scope to include an in-person examination. This is the situation described in AppraiseItNow's practice: when an inspection is needed, an appraiser visits the asset in person. At the visit, the appraiser examines the irregular area under raking light and determines whether it is a reflection, retouching or damage. On an in-person appraisal, the appraiser identifies and photographs everything at the visit, and the executor provides the address and the framing receipt.

Step 5: Write the scope into the report

The report describes, for each group of property, what was examined and how: photographs and documents supplied by the executor for the truck and the workshop machinery, a video for the lathe, and a physical examination for the painting. It states the effective date (the date of death) and the report date. If an extraordinary assumption about condition is used, the report states it, the basis for it, and the items to which it applies.

What the example shows

The example illustrates several points about acceptance. The estate appraisal was neither "a remote appraisal" nor "an in-person appraisal" as a whole; it was a single assignment whose scope combined both methods where each was appropriate. The decision to visit was driven by a specific unanswered question about a specific item, not by a general preference. The lathe

question was resolved remotely by asking for better evidence rather than by traveling. And every choice, including any assumption, was written into the report so that the estate's attorney, the heirs or anyone else relying on it could see exactly how the values were reached.

Common errors in scoping and documenting a photo-based appraisal

Treating the remote method as automatically inferior or automatically sufficient

Two opposite errors are possible. The first is assuming that any appraisal prepared from photographs will be rejected. USPAP does not require an in-person inspection in every assignment, and IRS rules do not require the appraiser to inspect donated property in person, so the remote method is not defective in itself. The second error is assuming that photographs are always enough. Where a fact that matters to value cannot be established from photographs and documents, the appraiser can ask for more evidence, expand the scope to a visit, or rely on an extraordinary assumption only if the three conditions are met. The correct approach is to ask, item by item, what credible results require.

Supplying photographs that show the item but not its condition

Distant, dim or partial photographs let an appraiser identify an item without assessing it. A boat photographed with its cover on, a vehicle photographed from one side, or a painting photographed only from the front leaves the condition description, which a qualified appraisal of physical property includes, without a foundation. The practical step is to follow the asset-specific photo requirements and to photograph every surface that bears on condition.

Omitting identifiers and meter readings

A VIN, HIN, serial number, mileage or hour reading often determines which comparable sales apply. These are also among the quicker items to supply: in AppraiseItNow's records, identifiers such as a VIN or serial number took a median 0.6 days to arrive once requested. Including them at the start removes one possible pause.

Waiting to be asked for what could have been sent at the start

93% of the 363 questions appraisers sent back to AppraiseItNow between November 2024 and September 2026 asked for something the client could have provided at the start. The practical step that follows is to assemble photographs, identifiers, receipts and records before the assignment begins.

Confusing the effective date with the report date

The effective date may be in the past, so the appraisal does not necessarily value the property as of the report date. The effective date is the date the value applies to. Owners who photograph property that has been used, repaired or moved since the effective date should say so, because the appraiser can then address the change in the scope of work, for example by asking for further records or by considering whether an assumption about earlier condition meets the three conditions for an extraordinary assumption.

Expecting an appraiser to assume away a material unknown

An owner may ask an appraiser to "just assume it works" for a machine that has not been tested, or to "assume it's original" for an item whose originality is in doubt. An appraiser may assume an uncertain fact is true only when it is needed for credible results, there is a reasonable basis for it and the analysis stays credible, and the report must say so clearly. Where a request does not meet those conditions, the practical step is to supply more evidence, such as a video, a record or a close photograph, or to broaden the inspection.

Leaving the scope description vague

A report that does not say what was examined leaves its reader guessing. Because the report describes the scope of work, a reader checking whether a remote appraisal will be accepted should look for a clear statement of the information relied on: photographs supplied by whom, documents reviewed, any video, any visit, and any assumption.

Overlooking purpose-specific confirmations

In divorce work, counsel's confirmation that a remote appraisal is acceptable is part of the information AppraiseItNow gathers. A report prepared without that confirmation may be in a form the proceeding does not accept, so the practical step is to obtain it first. For insurance claims, the carrier and the date of loss are required, and damage photos are not needed.

Assuming a visit replaces the paperwork

Owners who choose an in-person appraisal may assume they no longer need to locate titles, receipts or certificates. The appraiser photographs and identifies everything at the visit, but the client still provides the address and the paperwork they hold. A visit replaces the client's photographs, not the client's records.

Review questions on scope of work and inspection

1. Who decides how much inspection an appraisal assignment requires under USPAP, and what must the report do with that decision?

2. Does USPAP require an in-person inspection in every assignment? Answer in one sentence, using the standard as stated in this chapter.
3. What do IRS rules say about whether the appraiser must inspect donated property in person?
4. A qualified appraisal of physical property describes its condition. Explain why this requirement matters to a donor who is preparing photographs for a remote appraisal.
5. Define the difference between seeing an item and verifying a fact about it. Give one example of a fact that a still photograph typically cannot verify.
6. List the three conditions under which an appraiser may rely on an extraordinary assumption, and state what the report must do when one is used.
7. In the hypothetical estate example, why did the appraiser request a video of the lathe rather than rely on an extraordinary assumption about whether it ran?
8. In the same example, why did the appraiser expand the scope to an in-person examination of the painting but not of the truck?
9. What is the difference between an appraisal's effective date and its report date? What effective date does AppraiseItNow use for an estate or probate appraisal, and for an insurance claim?
10. Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, how many were done from photographs and documents, how many in person, and for how many was the method not recorded?
11. According to AppraiseItNow's photo requirements, what should an owner supply for a boat, and what should an owner supply for a piece of fine art?
12. On an in-person appraisal, what does the appraiser do at the visit, and what does the client still provide?
13. For a divorce appraisal, who confirms that a remote appraisal is acceptable?
14. What share of the 363 questions appraisers sent back to AppraiseItNow between November 2024 and September 2026 asked for something the client could have provided at the start, and what practical step does that figure suggest?
15. Identify two common errors described in this chapter and the practical step that prevents each.

Further reading on inspection and scope of work standards

- USPAP, 2024 edition (The Appraisal Foundation): Uniform Standards of Professional Appraisal Practice. The primary source for the scope of work decision, extraordinary

assumptions and the effective date as discussed in this chapter.

- Treas. Reg. § 1.170A-17: Qualified appraisal and qualified appraiser. The regulation addressing the contents of a qualified appraisal for donated property and the absence of an in-person inspection requirement.
- IRS Publication 561 (Rev. December 2025): Determining the Value of Donated Property. A general IRS explanation of valuing donated property, including the point that the appraiser need not inspect the property in person.
- www.appraiseitnow.com: AppraiseItNow, the publisher. Describes the company, the asset classes it appraises, its remote and in-person methods, and its adherence to USPAP.