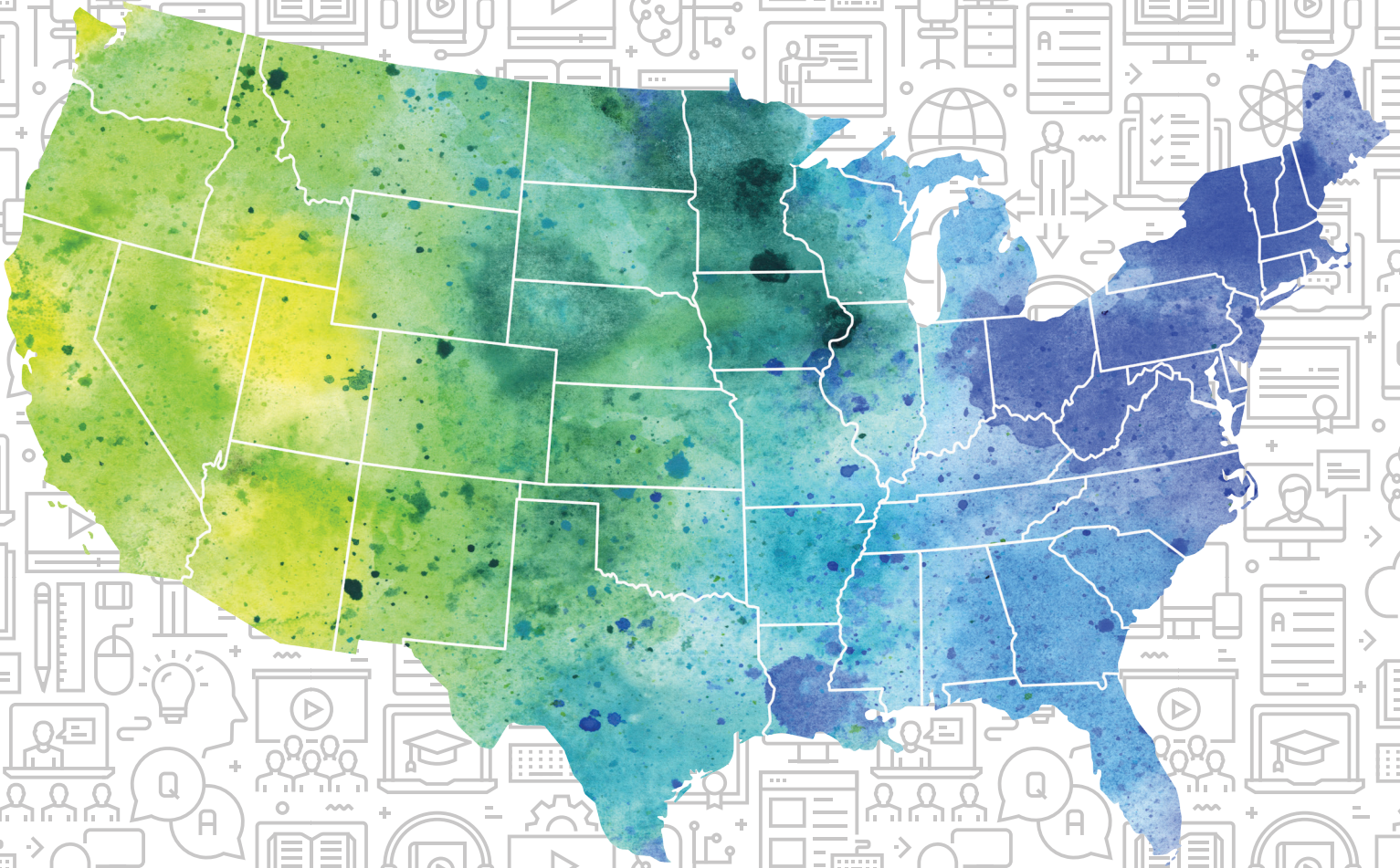


# United States' Roll Call

*2022 Edition*



A Comprehensive Guide  
for Government Valuation  
Offices of Vital Information  
for Professional Development

## About IAAO

The International Association of Assessing Officers (IAAO) is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of the property tax. IAAO was founded in 1934, and now has a membership of more than 8,000 members worldwide from governmental, business, and academic communities.

## Revision notes

The 2022 edition of the *United States' Roll Call* is a revision of the 2016 edition, which updated the original 1992 publication.

# Table of Contents

Executive Summary .....	1
Alabama.....	7
Alaska .....	8
Arizona.....	9
Arkansas .....	10
California.....	11
Colorado .....	13
Connecticut.....	16
Delaware .....	18
District of Columbia.....	20
Florida .....	21
Georgia .....	23
Hawaii .....	25
Idaho.....	26
Illinois.....	27
Indiana .....	30
Iowa.....	32
Kansas .....	34
Kentucky.....	37
Louisiana .....	39
Maine.....	42
Maryland .....	43
Massachusetts .....	44
Michigan.....	45
Minnesota .....	47
Mississippi.....	48
Missouri .....	51
Montana .....	53
Nebraska.....	55
Nevada.....	56
New Hampshire.....	58
New Jersey.....	59
New Mexico .....	61
New York.....	63
North Carolina.....	65

## Table of Contents (continued)

North Dakota .....	67
Ohio.....	69
Oklahoma.....	70
Oregon.....	72
Pennsylvania .....	73
Rhode Island .....	75
South Carolina.....	77
South Dakota .....	79
Tennessee.....	81
Texas .....	82
Utah.....	84
Vermont.....	87
Virginia.....	88
Washington .....	90
West Virginia.....	91
Wisconsin.....	93
Wyoming .....	94
Appendix .....	96
Appendix A: Mandatory Certification and Continuing Education .....	96
Appendix B: Voluntary Certification and Continuing Education.....	98
Appendix C: Mandatory and Voluntary Continuing Education .....	100
Appendix D: Notes .....	102
References.....	104

# EXECUTIVE SUMMARY

The International Association of Assessing Officers (IAAO) 2022 edition of the *United States' Roll Call* provides a valuable resource through updated links to assessor certification requirements for every state. Included in this edition are:

- The statutory language of every state's certification requirements.
- The current features of both mandatory and voluntary certification programs, including whether exams or experience are required with coursework.
- Approved education course information.

One of IAAO's objectives is to empower and guide the global mass appraisal community on their professional development path with personalized education and credentialing options in mass appraisal, assessment administration, and property tax policy (*IAAO Strategic Plan - Future Assessment 2025*)<sup>1</sup>. This comprehensive resource is designed to assist IAAO leadership, members, and government valuation offices by providing a quick reference to vital information on required criteria along with voluntary educational and experiential measures.

IAAO's *Standard on Professional Development*<sup>2</sup> advocates that all assessment personnel acquire knowledge related to their role in the assessment office. Experience and training accompanied by continuing education are key components of professional development delivery and effective assessment administration. Certification and credentialing of public valuation personnel provides knowledge, validity, and increased accountability. Assessment jurisdictions that embrace professional development and certification of employees work to preserve public trust and keep valuers up to date on industry methods, best practices, and developments in the areas of mass assessment, tax policy, and valuation.

## Certification

The 1992 compilation of similar assessor certification data was done by the IAAO Research Department and included three models: mandatory, incentive, and voluntary. The 2016 edition reduced these models to only two—mandatory and voluntary—because incentives did not emerge as its own model but was woven into both mandatory and voluntary programs. The *2022 Roll Call* continues the use of this model.

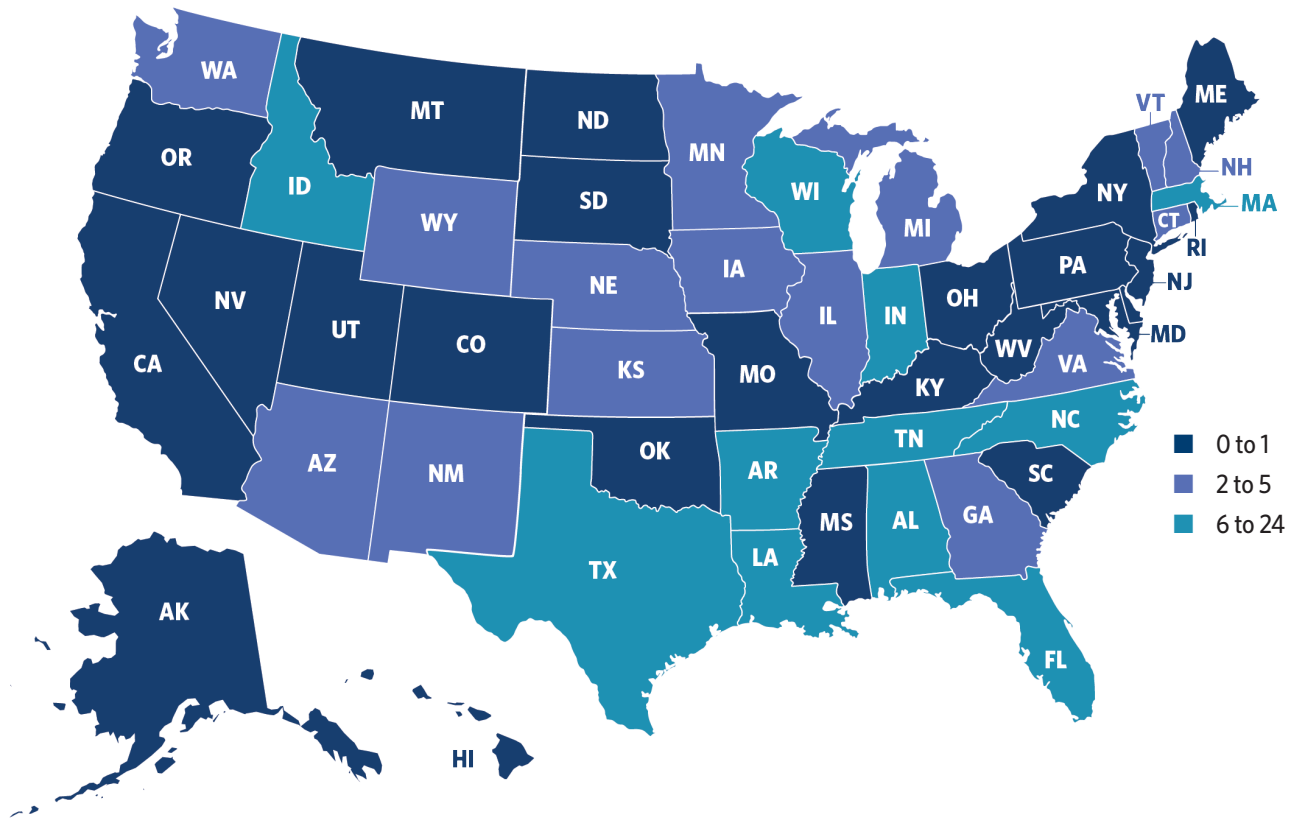
In the vast majority of states, assessor certification requirements have statutes defining government service requirements that are separate from private sector appraisers' statutory or regulatory requirements. The states of South Carolina, Utah, and South Dakota offer examples of state statutory requirements that are more intertwined, but still define differences for mass appraisal duties.

Since the 1992 edition, findings reveal that the assessment industry continues to maintain a high level of professionalism through state-mandated certification programs for assessors. As shown in *Figure 1*, many states require certification and continuing education to maintain government positions, while 12 states as well as the District of Columbia have active voluntary certification programs. *Figure 2* shows the relationship of state certification programs to IAAO designations and educational courses. As a leading education provider, IAAO courses are taught in 39 states to assist in fulfillment of state requirements. Alabama, Georgia, Iowa, and Indiana are examples of states with a high level of utilization of IAAO continuing education programs (*Figure 3*).





**FIGURE 3. IAAO Course Offerings by State (combined total from 2020 of in-person courses)**



By compiling state certification requirements in one comprehensive document with electronic links, members have a convenient method to conduct comparative analyses of requirements across the United States.

## State Certification

**TABLE 1. State Certification Programs, 1992, 2016, and 2022**

State Programs	1992	2016	2022
States with mandatory certification programs	32	39	39
States with voluntary certification programs	22	12	12
States with both mandatory and voluntary programs	12	5	6
States that accept IAAO designation in lieu of state’s certification	15	8	11

Table 1 shows how certification has changed over the last three decades. The assessment industry has maintained a high level of professionalism through state-mandated certification programs, and IAAO education and coursework has been moderately adopted nationwide. Currently, 12 states and the District of Columbia have voluntary certification programs, 11 of which have either an IAAO chapter or affiliate. As a leading education provider, IAAO has maintained the acceptance of its designations in lieu of some state certifications since 2016. In addition, the number of states that accept IAAO’s designation in lieu of state certification has increased from eight to 11 states since 2016. It should be noted that recent legislation in Kansas will eliminate the acceptance of IAAO designations in lieu of state certification in 2022.

## Suggestions for IAAO Designation Reciprocity in State Certification Programs

Every state has differing statutory language and administrative rules with specific course requirements tailored to the unique needs of their state. IAAO model legislation can be used as a starting point for collaborative state statutory language development to meet individual state needs. Using the examples of educational and certification requirements from states that already have reciprocity with IAAO's designation programs, language can be developed and used as an advisory document for future advocacy and collaboration with state legislators and affiliate associations in the development of reciprocal agreements.

Since 1953, the IAAO [Certified Assessment Evaluator](#) (CAE) designation has focused on setting assessors apart from their peers as professionals who go above and beyond the typical scope of their job. Like a state general license or certificate, the CAE proves that the certificant has subjected their knowledge and skills to objective testing.

IAAO's new [Body of Knowledge](#) and the [Mass Appraisal Specialist](#) (MAS) designation strengthen IAAO's efforts to provide targeted offerings in achieving greater acceptance in state certification reciprocity. The MAS designation recognizes mass valuation as a critical component of assessor duties and provides equivalency for state mass appraisal requirements. The CAE and MAS designations create national portability of assessor valuation credentials, adding to their broad appeal.

### Continuing Education

Continuing education hours required for mandatory and voluntary programs were also updated and analyzed. The number of continuing education units (CEUs) required annually by each state is shown in *Figure 4*. For states that require CEUs to maintain certification, the lowest annual requirement was six CEUs and the highest was 40. The mean, median, and mode are shown in *Figure 5*. IAAO designations require 14 CEUs annually to maintain the designation, which is equivalent to the average requirements for both mandatory and voluntary state programs. IAAO courses continue to complement and fulfill state and voluntary programs' continuing education requirements.

Since state-approved annual course listings change and should be checked every year, this resource provides convenient website links to find official online material (note this information is current as of March 2022).

### State Roll Call Suggested Strategic Initiatives

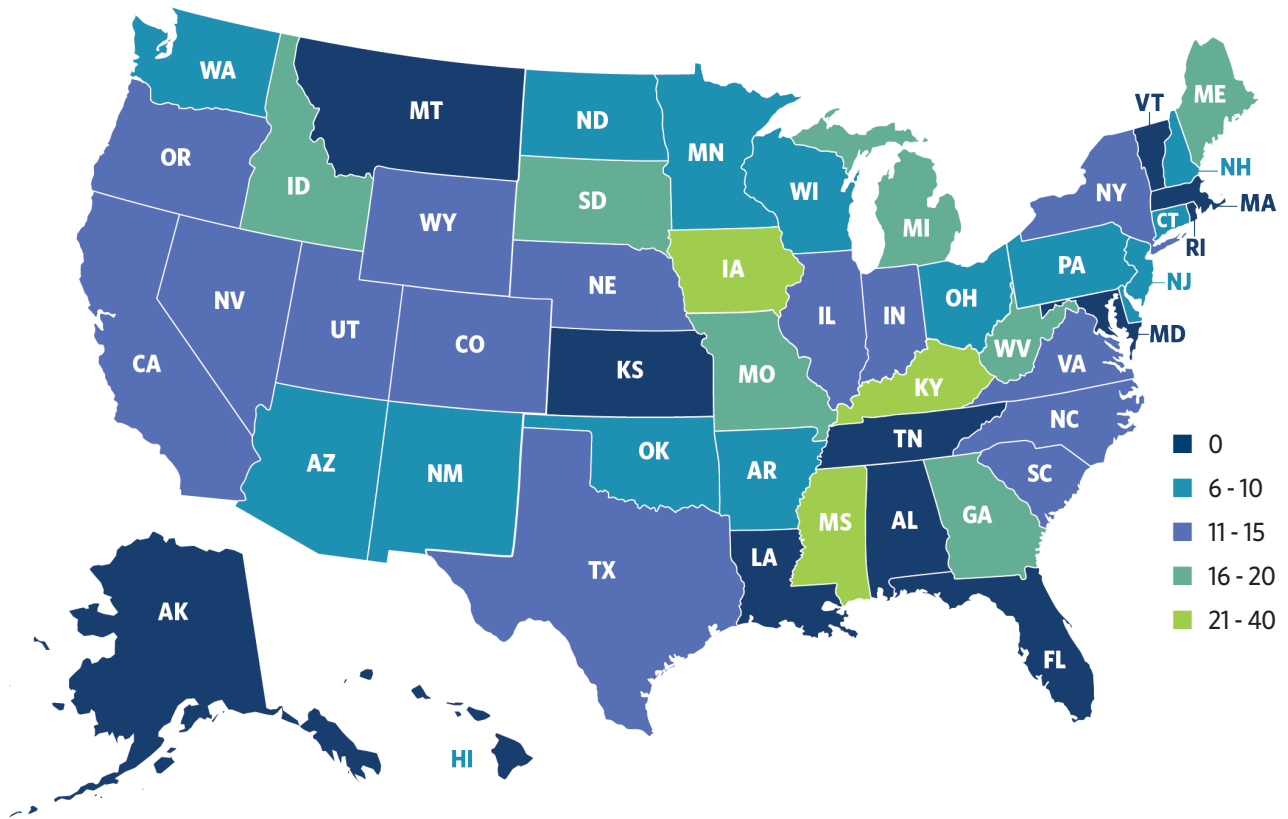
Goal 3 of the IAAO Strategic Plan<sup>1</sup> focuses on communication and advocacy to convey the value of IAAO designations and education for individuals, employees, and communities. State legislators and voluntary program leaders need more information regarding IAAO designations and education to facilitate widespread acceptance.

In conjunction with Goal 3 and using statutory language from states that currently have reciprocal relationships with IAAO as benchmarks, the first suggested strategic initiative for the *2022 Roll Call* is to develop model legislative language examples as starting points to increase state acceptance of IAAO designations and education.

1. IAAO should work with state IAAO affiliates, chapters, and associations to advocate to state leaders' legislation for IAAO reciprocity for state mandatory programs and educational courses. Recognizing each state's current statutory language as a starting point to create best strategies to amend regulatory rules provides the specificities needed at the state level.



**FIGURE 4.** Annual Continuing Education Hours Required by State



**FIGURE 5.** The Mean, Median, and Mode for State-Required CEUs



Since statutory legislation in almost every state has not been altered for the last two decades, gaining greater acceptance of IAAO courses for certification and continuing education could require time, effort, and resources in reaching out to state oversight boards and completing eligibility applications. IAAO affiliates, chapters, and representatives can assist in identifying key states to reach out to and act as communication liaisons. In recognition of states that have created education programs with different tiers of competency, advocating for the new MAS designation to complete mass appraisal certification requirements should be a key component of this outreach effort.

The *Strategic Plan 2025*<sup>1</sup> also includes the objective to increase access to education regardless of a student's location, technical, financial, or personal limitations. The IAAO is committed to updating and creating new course work for the profession.

2. Some states only allow a limited number of courses or hours be taken online. Recognizing the fact that educational delivery continues to change as the current environment and technology evolves, IAAO should assist states in promoting the acceptance of more online education hours and courses for both certification and continuing education.

North Dakota is a good example of a state that uses online education with an emphasis on IAAO courses. Online education limitations were historically set in either statutes or administrative rules. IAAO can assist in advocating for the advantages of online educational offerings (including cost efficiencies) to amend outdated language.

The *United States' Roll Call* is an original reference guide periodically updated to assist the valuation industry in promoting professional development globally. The *United States' Roll Call* gives members quick links to vital educational information while providing comparative analyses to create benchmarks in educational requirements. Findings from the *United States' Roll Call* provide suggestions for action, enabling IAAO to accomplish its mission and goals.

“In the *IAAO 2016 Assessment Industry Compensation Survey*, 23% of the 2,998 respondents said they were retiring in the next five years, while 48% said they would retire in the next 10 years<sup>3</sup>,” said IAAO Executive Director Debra N. McGuire, MBA, IOM, CAE. “This data has been a key driver in focusing our efforts to jumpstart the next generation of qualified professional assessors and administrators in the assessment industry. To address this critical need, IAAO has invested countless hours and resources over the past several years to produce new training and professional development opportunities, particularly in the area of mass appraisal.

“In 2022, IAAO will debut additional offerings to augment our current efforts to not only accelerate the learning curve to increase the number of certified assessors and extend the range of certifications across the globe, but to launch a unique pathway to provide the knowledge and skills to create assessment professionals from the ground up. It is incumbent upon IAAO to provide the training necessary to meet the expectations of *all* citizens, businesses, and corporate entities, which is fair and equitable property assessment and proper administration of tax policies in their communities.”

For more information about IAAO educational programs, contact [education@iaao.org](mailto:education@iaao.org). Every effort has been made to provide working web links, but due to their transitory nature, some links may become out of date. If you find a broken link, inaccurate information, or have any questions or comments about the *United States' Roll Call: Requirements for Assessor Licensing/Certification by State*, please contact [library@iaao.org](mailto:library@iaao.org).

*Note:* IAAO in 2020 also offered 10 courses online.

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# ALABAMA

## State Agency or Organization

### Department of Revenue Property Tax Division

100 N. Union St., Suite 980

Montgomery, AL 36132-7210

Phone: (334) 242-1525

Website: <https://revenue.alabama.gov/property-tax/>

### Mailing Address

PO Box 327210

Montgomery, AL 36132-7210

## Definitions

In the State of Alabama, the chief assessing officer for local government is titled Revenue Commissioner or Tax Assessor.

## Licensing/Certification Requirements

### Code of Alabama 1975, Title 40, Sec. 40-1-46

“(a) Any appraiser, mapper, or tax administrator who successfully completes the Department of Revenue Professional Education and Training Program, and is awarded the designation ‘Alabama Certified Appraiser,’ ‘Alabama Certified Mapper’ or ‘Alabama Certified Tax Administrator’ shall be paid the amount of \$1,200 annually by the Department of Revenue for his or her professional achievement.

“(b) The department shall make such payment to a certified appraiser, mapper, or tax administrator while such individual is in the employment of the county, in the ad valorem tax field. Each individual is limited to payment for one certification. The department shall make the payments from the funds now appropriated under the provisions of Section 40-7-70. The payments made to a certified appraiser, mapper, or tax administrator shall be in addition to any other salary or compensation. Any person obtaining and retaining certified designation shall be prima facie qualified for the position designated. To receive this compensation the individual must have been certified for six months prior to October first. The Department of Revenue will provide the rules and regulations to implement payment, during the first quarter of the fiscal year<sup>4</sup>.”

The voluntary program is implemented by Auburn University and has five designations. Each designation requires 120 hours of education (except for mapping which requires 130). Information may be obtained from the [Alabama Association of Assessing Officers](#). IAAO courses are listed as approved courses. You can apply and work towards more than one designation, previous applicable coursework will apply for another.

The number of IAAO courses offered is 33, updated in 2018.

<https://aaao.net/storage/files/PTJEACPolicyManual.pdf>

## Continuing Education Requirements

Thirty hours are required every three years to maintain certification. <https://aaao.net/education>

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# ALASKA

## State Agency or Organization

**Joseph Caissie, State Assessor**

**Division of Community and Regional Affairs**

**Alaska Department of Commerce, Community, and Economic Development**

550 W. 7th Ave., Suite 1650

Anchorage, AK 99501

Phone: (907) 269- 4501 • Fax: (907) 269-4563

E-mail: [joseph.caissie@alaska.gov](mailto:joseph.caissie@alaska.gov)

Website: <https://www.commerce.alaska.gov/web/dcra/OfficeoftheStateAssessor.aspx>

## Definitions

In the State of Alaska, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

Currently there are no certification requirements for assessors.

**Alaska Certified Assessor/Appraiser (ACAA) Program:** “Assessing officers and appraisers who meet certain prescribed qualifications, and who have achieved outstanding proficiency and ability in the assessment field, are recognized professionally through certification by the Alaska Certified Assessing/Appraiser (ACAA) Program, a professional designation program administered by the AAAO Certification Board. There are five certification levels: ACAA I through ACAA V<sup>5</sup>.”

Points are earned through education, professional service, and experience. IAAO courses and designations are accepted towards the required points, as well as the IAAO annual conference and IAAO committee/board service. For more information, email Ivar Halvarson at [IHalvarson@fnsb.us](mailto:IHalvarson@fnsb.us).

[Alaska Association of Assessing Officers](#) has a voluntary certification program, but some jurisdictions do require certain staff to be certified.

## Continuing Education Requirements

Thirty points must be earned in three years. Thirty education points equal approximately 45 classroom hours.

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# ARIZONA

## State Agency or Organization

### Property Tax Division Department of Revenue

1600 W. Monroe

Phoenix, AZ 85007

Phone: (602) 255-3381

E-mail: [taxpayerassistance@azdor.gov](mailto:taxpayerassistance@azdor.gov)

Website: <https://azdor.gov/>

## Definitions

In the State of Arizona, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Arizona Revised Statutes Title 42, Chapter 13, Article 1, 42-13006

“Qualifications of appraisers and assessing personnel; certification program

“A. A person may not perform the duties or exercise the authority of an assessor or appraiser of property in or on behalf of a county unless the person holds an assessor’s or appraiser’s certificate, respectively, that is issued or recognized by the department. This subsection does not apply to an elected official or to clerical and secretarial personnel.

“B. The department shall provide for examining applicants for assessor’s and appraiser’s certificates. A certificate may not be issued to a person who has not demonstrated to the department’s satisfaction that the person is competent to perform the work of an assessor or appraiser, as the case may be.

“C. The department shall conduct or sponsor in-service and preentry training programs on the technical, legal and administrative aspects of the assessment process. For this purpose, the department may cooperate with educational institutions, regional, state or national assessors’ organizations and other organizations that are interested in improving assessment practices.

“D. The department shall provide for a graduated certification program that encompasses provisional certification, basic certification, intermediate certification and advanced certification. Each certification level shall encompass gradually increasing professional standards and qualifications<sup>6</sup>.”

All county and state assessors and appraisers must be state certified.

## Continuing Education Requirements

Twenty hours are required every two years.

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# ARKANSAS

## State Agency or Organization

**Sandra Cawyer, Director , Arkansas Assessment Coordination Division**

1900 W. 7th St., Room 2140, Ragland Bldg.

Little Rock, AR 72201

Phone: (501) 324-9240 • Website: <https://www.arkansasassessment.com/>

## Definitions

In the State of Arkansas, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

**2010 Arkansas Code Title 26 – Taxation Subtitle 3 – Administration of Local Taxes Chapter 26 – Assessment of Taxes Subchapter 5 – County Assessors 26-26-503**

“Appointment and training of personnel.

“(a) The county assessor in each county may employ such personnel as the assessor deems necessary to reappraise taxable property in the county in compliance with the court order in *Arkansas Public Service Commission, et al. v. Pulaski County Board of Equalization, et al.* and to thereafter maintain a proper appraisal of property in the county.

“(b) (1) (A) The Assessment Coordination Division of the Arkansas Public Service Commission shall prescribe an appropriate course of training to qualify persons employed by elected county assessors to conduct appraisals of property for ad valorem tax purposes and shall issue a certificate of qualification to each person who successfully completes the course of training or is otherwise determined by the division to be qualified to conduct appraisals.

“(B) (i) Only those persons who hold certificates of qualification issued by the division as provided for in this section shall be employed by the elected county assessors for or undertake the appraisal of property for ad valorem tax purposes in any county.

“(ii) This section only applies to persons employed by elected county assessors, and the elected county assessors are not themselves required to be certified by the division.

“(2) The division shall seek the advice of the Legislative Council prior to the final adoption of training criteria for persons to be employed by county assessors to appraise property for ad valorem tax purposes<sup>7</sup>.”

To become a State Certified Level 4 Appraiser in Mass Appraisal, the person must meet the following requirements<sup>8</sup>:

- Attend the Basic Arkansas Assessment Coordination Division Real Estate and Mapping Course and the Personal Property Course
- Take and pass the following IAAO Courses: 101, 102, 201, 300, and Workshop 163 (Marshall & Swift—Commercial)
- Have at least two years’ experience

## Continuing Education Requirements

Appraisers must attend at least 30 hours of continuing education (exams are not required) within a three-year period.



# CALIFORNIA

## State Agency or Organization

### State Board of Equalization

450 North St.

Sacramento, CA 95814

Phone: (800) 400-7115 • Website: <https://boe.ca.gov/>

## Licensing/Certification Requirements

### California Revenue and Taxation Code, Section 670–673

“670: No person shall perform the duties or exercise the authority of an appraiser for property tax purposes as an employee of the state, any county or city and county, unless he or she is the holder of a valid appraiser’s or advanced appraiser’s certificate issued by the State Board of Equalization.

“(b) The board shall provide for the examination of applicants for these certificates and may contract with the State Personnel Board to give the examinations. Examinations shall be prepared by the board with the advice and assistance of a committee of five assessors selected by the California Assessors’ Association for this purpose. No certificate shall be issued to any person who has not attained a passing grade in the examination and demonstrated to the board that he or she is competent to perform the work of an appraiser as that competency is defined in regulations duly adopted by the board. However, any applicant for a certificate who is denied the same shall have a right to a review of that denial in accordance with the State Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

“(c) Passage of a civil service or merit system examination for appraiser given by the state, or any county or city and county, shall suffice to meet the requirements of this section. The scope of the examination shall be approved by the State Board of Equalization.

“(d) No employee of the state, or any county or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor.

“(e) Except for persons holding the office of assessor, this section does not apply to elected officials.

“(f) No charge shall be made to counties or to applicants for examinations and certifications under this section or for training conducted by the board under Section 671.

“671. In order to retain a valid appraiser’s certificate every holder shall complete at least 24 hours of training conducted or approved by the State Board of Equalization in each one-year period.

“Any excess in training time over the 24-hour minimum accumulated in any one year shall be carried over as credit for future training requirements with a limit of three years in which the carryover time may be credited.

“Failure to receive such training shall constitute grounds for revocation of an appraiser’s certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

## Definitions

In the State of California, the chief assessing officer for local government is titled Assessor.

## CALIFORNIA (continued)

“Training shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

“(b) An advanced appraiser’s certificate shall be issued by the board after an applicant has held an appraiser’s certificate for at least three years and:

“(1) Has successfully completed a course of study; or

“(2) Has passed an advanced level examination; or

“(3) Holds a valid professional designation from a recognized professional organization.

“The board, with the advice and assistance of five assessors selected by the California Assessors’ Association, shall prescribe the course of study, prepare the advanced level examination, and approve the professional designation.

“In order to retain a valid advanced appraiser’s certificate, every holder shall complete at least 12 hours of training in each one-year period.

“Any excess in training time for the advanced appraiser’s certificate over the 12-hour minimum accumulated in any one year shall be carried over as a credit for future training requirements with a limit of two years in which the carryover time may be credited.

“Failure to receive such training shall constitute grounds for revocation of an advanced appraiser’s certificate; provided, however, that proceedings to revoke shall be conducted in accordance with the Administrative Procedure Act contained in Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

“Training to retain the advanced appraiser’s certificate shall include, but not be limited to, new developments in the case and statutory law and administrative rules.

“672. At the time of certification, each applicant shall disclose, on forms provided by the Board of Equalization, his or her financial interest in any corporation. Thereafter, the form shall be completed annually.

“If the applicant is also required to annually file with the Fair Political Practices Commission pursuant to Article 3 (commencing with Section 87300) of Chapter 7 of Title 9 of the Government Code, then a duplicate of that filing shall be deemed to meet the requirements of this section.

“673. The State Board of Equalization may issue a temporary certificate to a person who is newly employed by the state, any county, city and county, or appraisal commission in order to afford the person the opportunity to apply for and take an examination the successful passage of which would qualify the person for an appraiser’s certificate. A temporary certificate shall not be issued to exceed one year’s duration and shall be issued only to a person who has demonstrated eligibility to take a civil service examination pursuant to subdivision (c) of Section 670, or who is found by the board to possess qualifications by reason of education and experience so that he or she may be reasonably expected to be competent to perform the work of an appraiser, or who has been duly elected or appointed to the office of assessor. A temporary certificate shall not be renewed<sup>9</sup>.”

New appraisers must complete an introductory course and pass the certification exam. The 7 Index California Annotation 125.0030 states that IAAO courses, seminars, and workshops are recognized as approved education for assessors.

## Continuing Education Requirements

Twenty-four hours are required annually. Those holding an advanced certification are required to complete 12.

# COLORADO

## State Agency or Organization

### Joann Groff, Property Tax Administrator

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E-mail: [joann.groff@state.co.us](mailto:joann.groff@state.co.us)

Website: [www.dola.state.co.us/dpt](http://www.dola.state.co.us/dpt)

### Colorado Department of Regulatory

#### Agencies Division of Real Estate

1560 Broadway, Suite 925

Denver, CO 80202

Phone: (303) 894-2166

E-mail: [dora\\_realestate\\_website@state.co.us](mailto:dora_realestate_website@state.co.us)

Website: <https://www.colorado.gov/pacific/dora/node/92891>

## Definitions

In the State of Colorado, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Colorado Revised Statutes (C.R.S.) 12-10-606

“Qualifications for licensing and certification of appraisers—continuing education—definitions—rules:

“(1)(a) The board shall, by rule, prescribe requirements for the initial licensing or certification of persons under this part 6 to meet the requirements of the ‘Real Estate Appraisal Reform Amendments,’ Title XI of the federal ‘Financial Institutions Reform, Recovery, and Enforcement Act of 1989,’ as amended, 12 U.S.C. secs. 3331 to 3351, and shall develop, purchase, or contract for examinations to be passed by applicants. The board shall not establish any requirements for initial licensing or certification that are more stringent than the requirements of any applicable federal law; except that all applicants shall pass an examination offered by the board. If there is no applicable federal law, the board shall consider and may use as guidelines the most recent available criteria published by the Appraiser Qualifications Board of the Appraisal Foundation or its successor organization.

“(b) The four levels of appraiser licensure and certification, pursuant to subsection (1)(a) of this section, are defined as follows:

“(I) ‘Certified general appraiser’ means an appraiser meeting the requirements set by the board for general certification.

“(II) ‘Certified residential appraiser’ means an appraiser meeting the requirements set by the board for residential certification.

“(III) ‘Licensed ad valorem appraiser’ means an appraiser meeting the requirements set by the board for ad valorem appraiser certification. Only a county assessor, employee of a county assessor’s office, or employee of the division of property taxation in the department of local affairs may obtain or possess an ad valorem appraiser certification.

“(IV) ‘Licensed appraiser’ means an appraiser meeting the requirements set by the board for a license.

“(c) A county assessor or employee of a county assessor’s office who is a licensed ad valorem appraiser may not perform real estate appraisals outside of his or her official duties.

“(d) The board shall transfer persons employed in a county assessor’s office or in the division of property taxation in the department of local affairs who are registered appraisers as of July 1, 2013, to the category of licensed ad valorem appraiser. The board shall allow these persons, until December 31, 2015, to meet any additional requirements imposed by the board pursuant to section 12-10-604 (1)(a).

## COLORADO (continued)

“(2)(a) The board shall, by rule, prescribe continuing education requirements for persons licensed or certified as certified general appraisers, certified residential appraisers, or licensed appraisers as needed to meet the requirements of the ‘Real Estate Appraisal Reform Amendments,’ Title XI of the federal ‘Financial Institutions Reform, Recovery, and Enforcement Act of 1989,’ as amended, 12 U.S.C. secs. 3331 to 3351. The board shall not establish any continuing education requirements that are more stringent than the requirements of any applicable federal law; except that all persons licensed or certified under this part 6 are subject to continuing education requirements. If there is no applicable federal law, the board shall consider and may use as guidelines the most recent available criteria published by the Appraiser Qualifications Board of the Appraisal Foundation or its successor organization.

“(b) The board shall, by rule, prescribe continuing education requirements for licensed ad valorem appraisers.

“(3) Notwithstanding any provision of this section to the contrary, the criteria established by the board for the licensing or certification of appraisers pursuant to this part 6 shall not include membership or lack of membership in any appraisal organization.

“(4)(a) Subject to section 12-10-619 (2), all appraiser employees of county assessors shall be licensed or certified as provided in subsections (1) and (2) of this section. Obtaining and maintaining a license or certificate under either subsection (1) or (2) of this section entitles an appraiser employee of a county assessor to perform all real estate appraisals required to fulfill the person’s official duties.

“(b) Appraiser employees of county assessors who are employed to appraise real property are subject to this part 6; except that appraiser employees of county assessors who are employed to appraise real property are not subject to disciplinary actions by the board on the ground that they have performed appraisals beyond their level of competency when appraising real estate in fulfillment of their official duties. County assessors, if licensed or certified as provided in subsections (1) and (2) of this section, are not subject to disciplinary actions by the board on the ground that they have performed appraisals beyond their level of competency when appraising real estate in fulfillment of their official duties.

“(c) The county in which an appraiser employee of a county assessor is employed shall pay all reasonable costs incurred by the appraiser employee of the county assessor to obtain and maintain a license or certificate pursuant to this section.

“(5) The board shall not issue an appraiser’s license as referenced in subsection (1)(b)(IV) of this section unless the applicant has at least twelve months’ appraisal experience<sup>10</sup>”

## COLORADO (continued)

**Note:** The education requirements for each level of licensure are listed on the Colorado Department of Regulatory Agencies website<sup>11</sup>:

- **Licensed Ad Valorem Appraiser:** Complete at least 110 classroom hours of real property appraisal education, including 15 hours of USPAP, and pass the required examination. If the appraiser was previously a registered appraiser, completion of the 35-hour Introduction to Ad Valorem Mass Appraisal is the only education requirement.
- **Licensed Appraiser:** Associate degree or higher OR successfully complete 30 semester hours of college-level education from an accredited college, junior college, community college or university. Complete at least 150 classroom hours of real property appraisal education including 15 hours of USPAP and pass the required examination.
- **Certified Residential Appraiser:** Applicants must hold a bachelor's degree. Complete at least 200 classroom hours of real property appraisal education including 15 hours of USPAP and pass the required examination.
- **Certified General Appraiser:** Applicants must hold a bachelor's degree or higher or must have completed 30 semester credit hours or its equivalent in nine specific courses and one elective related to real estate (further details may be found by visiting [The Appraisal Foundation](#) online). Complete at least 300 classroom hours of real property appraisal education including 15 hours of USPAP and pass the required examination.

## Continuing Education Requirements

[Continuing education for appraisers in Colorado](#) must be at least two hours in length and may cover a wide range of appraisal related topics. Continuing education includes a 7-hour USPAP update course that has been approved by the Appraiser Qualifications Board of The Appraisal Foundation and is taught by an instructor certified by the Appraiser Qualifications Board.

Each renewal applicant must complete the USPAP update course every other year. The Colorado Board of Real Estate Appraisers has implemented a change in 2015 concerning appraisal license renewals. All appraisal licenses will be renewed for a period of two years, starting with those appraisers who renewed their license at the end of 2015. Prior to 2015, licenses were issued for a term of three years. Currently, appraisers are on a two-year cycle for license renewal.

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# CONNECTICUT

## State Agency or Organization

**Martin L. Heft, Undersecretary**

**State of Connecticut Office of Policy and Management**

**Assessment, Data Collection, and Grants Management Unit**

450 Capitol Ave.

Hartford, CT 06106-1379

Phone: (860) 418- 6355

Website: <https://portal.ct.gov/OPM/IGPP/IGPP-Home>

## **Connecticut Association of Assessing Officers (CAAO)**

PO Box 427

Windsor, CT 06095-0427

President: Thomas DeNoto

Email: [thomasdenoto@bristolct.gov](mailto:thomasdenoto@bristolct.gov)

Website: <http://www.caaoc.com/>

## Definitions

In the State of Connecticut, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### **Regulations of Connecticut State Agencies, Title 12. Taxation, Certification of Assessors and Tax Collectors, Sec. 12-40a-6**

“Assessor certification

“(a) Competence in assessment administration in the State of Connecticut shall be evidenced by a CCMA I or a CCMA II designation. Such designations shall be issued by the Secretary to persons who are recommended by the Committee. No person shall be recommended for either designation unless he or she has satisfied the applicable education and experience requirements and has passed the appropriate comprehensive examination. Such designation shall be valid for five (5) years.

“(b) All persons designated as a Certified Connecticut Municipal Assessor as of December 31, 1997, shall be deemed to have a CCMA II designation.

“(c) Each CCMA II designation made pursuant to subsection (b) of this section, shall be subject to recertification in accordance with Section 12-40a-11 of the Regulations of Connecticut State Agencies on January 1, 2003.

“(d) Any certification awarded after December 31, 2017 shall require successful completion of Course IV Revaluation<sup>12</sup>.”

**Note:** See sections [12-40a-7 through 12-40a-10](#) for the prescribed education program, waivers, and examinations which are under the Office of Policy and Management and implemented by the Connecticut Association of Assessing Officers. Assessors and staff appraisers are not required to be licensed as fee appraisers, although some choose to do so under the Connecticut General Statutes 400G 20-501.



## Continuing Education Requirements

### Connecticut General Statutes Title 12, Chapter 203, Sec. 12-40a-11

#### “Recertification—continuing education requirements

“(a) In order to be recommended for recertification as a CCMA I or CCMA II, a person shall have completed at least 50 hours of property assessment or appraisal course(s) and/or workshop(s) during the five-year period immediately preceding the date on which he or she submits an application for recertification. Any such course(s) and/or workshop(s) shall be subject to approval by the Committee. An instructor shall receive a recertification credit for each hour of instruction provided in the presentation of a course in the prescribed education program, or in conjunction with other assessment or appraisal courses as approved by the Committee, up to a maximum of 30 hours per course.

“(b) The Committee shall cause to be annually listed in a newsletter published by the Connecticut Association of Assessing Officers, Inc., the titles and sponsors of all course(s) and/or workshop(s) that have, in the previous year, been approved to satisfy the continuing education requirements pursuant to subsection (a) of this section. Said list shall be provided to the Secretary<sup>12</sup>.”

**Note:** The [Connecticut Association of Assessing Officers](#) publishes a list of approved courses on their website which includes all IAAO courses, workshops, forums, webinars, and annual conference sessions.

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# DELAWARE

## County Agencies or Organizations (no state level agency)

**Sue Willson, Assessment Supervisor**

**Kent County Levy Court**

555 Bay Rd.

Dover, DE 19901

Phone: (302) 744-2401

Fax: (302) 736-2271

E-mail: [assessment@co.kent.de.us](mailto:assessment@co.kent.de.us)

Website: <https://www.co.kent.de.us/finance/assessment.aspx>

**Chris Keeler**

**Sussex County Assessment Board**

2 The Circle

PO Box 589

Georgetown, DE 19947

Phone: (302) 855-7824

Fax: (302) 855-7828

Website: <https://sussexcountyde.gov/assessment>

**New Castle County Assessment Division Department of Land Use**

87 Read's Way

Corporate Commons

New Castle, DE 19720

Phone: (302) 395-5520

Website: <https://www.nccde.org/181/Assessment>

## Definitions

In the State of Delaware, the chief assessing officer for local government is titled Assessment Supervisor or Assessor.

## Licensing/Certification Requirements

**Delaware General Assembly: Regulations: Administrative Code: Title 24**

“10.2. An assessor employed on or before June 30, 2011, who does not hold the title of ‘licensed assessor,’ and an assessor employed after June 30, 2011, shall obtain certification as an assessor within three years from the effective date of these regulations.

“10.3 Application process. 10.3.1 Application forms. Application forms for certification as a licensed assessor may be obtained from the Division of Professional Regulations. 10.3.2 Application fee. The application form shall be accompanied by the fee for certification as an assessor. The application fee is nonrefundable. Payment shall be in the form of a personal check or money order.

## DELAWARE (continued)

“10.4 Scope of practice. Assessors and revaluation company personnel who receive certification as an assessor may perform appraisals of real property only in limited circumstances, that is, for tax assessment/governmental purposes.

“10.5 Qualifications for certification as an assessor.

10.5.1 To be considered for certification as an assessor, an assessor shall meet the following requirements. The assessor shall:

10.5.1.1 Have a high school diploma or its equivalent, or two years of assessing experience; and

10.5.1.2 Be 18 years of age or older; and

10.5.1.3 Have successfully completed a minimum of 90 qualifying education hours of courses of study in subjects covering the appraisal assessing profession, including coverage of the topics in Section 10.6 (relating to required courses of study).

10.5.2 An applicant for certification as an assessor who has demonstrated compliance with the requirements of Section 10.5.1 and Section 10.6 will be granted a certificate by the Board. 10.5.3 Applicants who hold a certified residential or certified general appraiser license from the Board do not need a certification as an assessor but may practice assessing in this state<sup>13</sup>.”

The Division of Professional Regulation requires all assessors to obtain one of three assessor licenses within two years of hire: Certified Assessor, Certified Residential Appraiser, or Certified General Appraiser. Although statutes specifically exempt assessors from fee appraiser certification laws, an explanation of the regulations for assessors are posted on the State of Delaware website: <https://dpr.delaware.gov/boards/realestateappraisers/assessor/>

You may file an application for Certified Assessor licensure after you have completed 90 hours of qualifying education (QE). For information on assessor education, see the [International Association of Assessing Officers \(IAAO\)](#) website.

If you have ever been licensed or certified as an assessor in another jurisdiction (state, U.S. territory, or District of Columbia), arrange for the Council office to receive a letter of good standing sent directly from each jurisdiction where you have ever held assessor certification/licensure.

## Continuing Education Requirements

Fourteen hours are required every two years (seven hours can be online).

“10.7.1 Except as provided in 10.7.2, a licensed assessor shall complete 14 classroom hours of continuing education, including at least 7 hours on USPAP and at least 3 hours on the law, rules, and regulations of the Council during each biennial renewal period (as a condition of renewal of certification for the next biennial renewal period). Seven hours may be completed online via video or remote instruction, and seven hours must be completed in a traditional classroom setting with an instructor during every biennial renewal period<sup>13</sup>.”

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# DISTRICT OF COLUMBIA

## State Agency or Organization

### Office of Tax and Revenue

1101 4th St. SW, Suite 270

Washington, DC 20024

Phone: (202) 727-4829

Fax: (202) 727-4829

Website: <https://otr.cfo.dc.gov/>

## Definitions

In the District of Columbia, the chief assessing officer is titled Chief Appraiser.

## Licensing/Certification Requirements

### DC Municipal Regulations, Title 17, Chapter 17-23 Section 17-2325

“Persons Exempt from Licensure

“2325.1 No person in the District of Columbia shall conduct an appraisal for a federally related or non-federally related real estate or real property transaction or represent him or herself as holding a license issued by the Board unless he or she holds an active District of Columbia license.

“2325.2 A person who is certified by the Office of Tax and Revenue (OTR) to perform ad valorem tax appraisal may identify himself or herself as a ‘certified assessor’ if the term is not used in a manner that creates the impression that the person has been licensed, certified, or registered by the Board to perform real property appraisals for federally related or non-federally related real estate and real property transactions.

“2325.3 A person certified to perform ad valorem tax appraisal by OTR who is not licensed, certified, or registered by the Board shall not perform a real estate or real property appraisal for any purpose other than ad valorem tax purposes.

“2325.4 Nothing in this chapter or the Act prohibits a person who holds an active real estate broker or real estate salesperson license issued by the D.C. Board of Real Estate from giving an opinion on the price of real estate or real property in the District for the purpose of a prospective listing or sale, or when making a Competitive Market Analysis (CMA) if the opinion or CMA complies with the requirements of 17 DCMR 2609.15.

“2325.5 Persons who determine the value of things in the District of Columbia other than real property or real estate may use the word “appraiser” to describe their activities if they do not hold themselves out or imply that they are authorized to appraise real property or real estate<sup>14</sup>.”

**Note:** Appraisers are exempt from licensing by the DC Board of Real Estate. The DC Office of Tax and Revenue is currently developing a standardized Appraiser Certification Program for their technical staffs. This program will focus on professional growth through extended educational opportunities, training, and testing.

## Continuing Education Requirements

Twenty-eight hours are required every two years for those who voluntarily become licensed by the DC Board of Real Estate.

# FLORIDA

## State Agency or Organization

**Florida Department of Revenue**

**Program Director, Property Tax Oversight**

PO Box 3000

Tallahassee, FL 32315-3000

Phone: (850) 717-6570

E-mail: [PTODirector@dor.state.fl.us](mailto:PTODirector@dor.state.fl.us)

Website: <https://floridarevenue.com/pages/default.aspx>

## Definitions

In the State of Florida, the chief assessing officer for local government is titled Property Appraiser. The Florida Department of Revenue offers a certification program for Certified Florida Appraisers (CFA), Certified Florida Evaluators (CFE), and Certified Cadastralist of Florida (CCF). The CFA is for the elected official, the CFE and CCF are for staff. Additional information can be found in the *Florida Professional Certification Program Guide*<sup>15</sup>. A separate agency, the [Florida Department of Business and Professional Regulations](#), provides oversight for the issuance of all appraisal licenses through the Florida Real Estate Appraisal Board.

## Licensing/Certification Requirements

Currently there are no certification requirements for Florida assessors. However, there is a voluntary certification program conducted by the Department of Revenue. Additional information can be found on the [Florida Department of Revenue](#) website.

The qualifications for the Certified Florida Appraiser and Certified Florida Evaluator include at least two years of experience with a Florida property appraiser's office or the Florida Department of Revenue, at least 120 hours of approved education, and current employment with a Florida county property appraiser's office or the Florida Department of Revenue. The Certified Florida Appraiser designation is reserved for the county official. The approved courses for certification as a Certified Florida Appraiser or a Certified Florida Evaluator must include the following courses:

- (a) A minimum of 30 hours of approved courses which include instruction and examination on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property. A Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.
- (b) A minimum of 30 hours of approved courses which include instruction and examination on procedures and methods regarding the income approach to estimating the value of real property. A Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.
- (c) A minimum of 60 hours of approved elective courses which include instruction and examination related to the professional designation.

The qualifications for the Certified Cadastralist of Florida include at least two years of experience with a Florida property appraiser's office or the Florida Department of Revenue, at least 150 hours of approved education, and current employment with a Florida property appraiser's office. The approved courses for a Certified Cadastralist of Florida certification must include the following courses:

## FLORIDA (continued)

- (a) A minimum of 30 hours of approved courses which include instruction and examination on mathematic principles for cadastral mappers.
- (b) A minimum of 30 hours of approved courses which include instruction and examination on the Public Land Survey System for the Cadastral Mapper.
- (c) A minimum of 30 hours of approved courses which include instruction and examination on real property descriptions.
- (d) A minimum of 30 hours of approved courses which include instruction and examination on basic map compilation.
- (e) A minimum of 30 hours of approved elective courses which include instruction and examination on principles, techniques, or applications of cadastral mapping<sup>15</sup>.

**Note:** Qualification and educational information can be found in [Chapter 12-9 of the Florida Administrative Code](#). It is anticipated that this rule number will soon change to 12D-19.

### Continuing Education Requirements

Only the Certified Florida Property Appraiser is required to take continuing education of 24 hours annually. Additional information can be found by visiting the website for the [Florida Department of Revenue, Property Tax Oversight Program, Certified Florida Property Appraiser and Certified Florida Tax Collector Program](#).



# GEORGIA

## State Agency or Organization

**Georgia Department of Revenue**

**Local Government Services Division**

4125 Welcome All Rd.

Atlanta, GA 30349

Phone: (404) 724-7000

E-mail: [local.government.services@dor.ga.gov](mailto:local.government.services@dor.ga.gov)

Website: <https://dor.georgia.gov/local-government-services>

## Definitions

In the State of Georgia, the chief assessing officer for local government is titled Chief Appraiser.

## Licensing/Certification Requirements

**Rules and Regulations of the State of Georgia, Rule 560-11-2-.25. County Appraisal Staff – Qualifications. Amended**

“(2) All county appraisal staff members must, prior to employment, successfully complete an examination approved by the Revenue Commissioner and designed to test the applicant’s knowledge of appraisal techniques on all classes and types of property. These examinations shall be prepared by the Revenue Commissioner and shall be offered in regional locations at least quarterly, the sites and times to be determined by the Revenue Commissioner. The Board of Tax Assessors in each county shall be advised of dates, locations for such exams.”

**Georgia Code, Equalization of Assessments, Provision 48-5-26817:** Training courses for new appraisers; continuing education for experienced appraisers, and members of county appraisal staff to appraise tangible personal property.

“(a) The department may prepare, instruct, operate, and administer courses of instruction deemed necessary to provide for the training of new appraisers and the continuing education of experienced appraisers.

“(b) (1) The department shall prepare, instruct, operate, and administer courses of instruction for the training of new appraisers and the continuing education of experienced appraisers in the appraisal of tangible personal property.

“(2) In all counties except Class I counties, the chief appraiser shall designate at least one person on the county appraisal staff to be responsible for the appraisal of tangible personal property. Any person or persons so designated shall be required to attend the standard approved training courses operated by the department in accordance with this subsection as part of their duties specified in subsection (b) of Code Section 48-5-263.

“(c) The department may contract with any institution of higher education in this state to provide the courses of instruction, or any part of the courses, called for in this Code section.”

## GEORGIA (continued)

### Georgia Code, Equalization of Assessments, Provision 48-5-291<sup>17</sup>

“(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification.

“The requirements for the current certification/licensing program.

“Appraiser I Examination: Must have successfully completed Course I and Course IA.

“Appraiser II Examination: Must have successfully completed Appraiser I Examination with a grade of 80 or above; and must have successfully completed Course V; and any one of Course III, Course IVA, or Course IVB.

“Appraiser III Examination: Must have successfully completed Appraiser II Examination with a grade of 80 or above; and must have successfully completed Course II; and Course VII; and any one of Course III, Course IVA, or Course IVB, not previously taken.

“Appraiser IV Examination: Must have successfully completed Appraiser III Examination with a grade of 80 or above; Must successfully complete Course VI; and any one of Course III, Course IVA, or Course IVB, not previously taken<sup>16</sup>.”

## Continuing Education Requirements

Forty hours are required every two years (graded).

### Georgia Rules and Regulations, Chapter 560-11.2-.25

“(3) All county appraisal staff members must successfully complete at least forty (40) hours of approved appraisal courses during each two years of tenure as an appraiser.

‘Approved appraisal courses’ as used herein shall mean:

“(a) Courses designed for appraisers and offered regionally by the Revenue Commissioner, or

(b) Courses offered by the Revenue Commissioner as a part of the annual short course for tax assessors in conjunction with the University of Georgia, or

(c) Courses offered by and approved by the International Association of Assessing Officers (IAAO), or

(d) Courses at least 10 hours in length offered by either the Society of Real Estate Appraisers or the American Institute of Real Estate Appraisers and approved for course work toward the Award for the SRA or MAI designations<sup>16</sup>.”

Additional information can be found by visiting the [Georgia Certification Program Assessor Certification Policy and Procedures](#) website.

**Note:** The certification program does not require the completion of an appraisal demonstration report. The certification program requires the completion of an exam and/or a certain number of experience hours for each appraiser from levels 1 through 4. Some IAAO courses are approved to fulfill state requirements for examination (102, 400). All IAAO courses are approved for continuing education credit.

# HAWAII

## County Agencies or Organizations (no state agency)

### County of Hawaii Real

#### Property Tax Division, East:

Aupuni Center  
101 Pauahi St., Suite 4  
Hilo, HI 96720  
Phone: (808) 961-8201

#### Real Property Tax Division, West:

Hawaii Civic Center  
Real Property Tax Office  
74-5044 Ane Keohokalole Hwy. Bldg D, 2nd Floor  
Kailua-Kona, HI 96740  
Phone: (808) 323-4818  
E-mail: [cohrpt@hawaiicounty.gov](mailto:cohrpt@hawaiicounty.gov)  
Website: <https://www.hawaiipropertytax.com/>

### City and County of Honolulu

#### Real Property Assessment Division

842 Bethel St.  
Honolulu, HI 96813  
Phone: (808) 768-3799  
Website: <https://www.realpropertyhonolulu.com/>

### County of Kauai Real Property Assessment

4444 Rice St., Suite 454  
Lihue, HI 96766  
Phone: (808) 241-4224  
E-mail: [rpassessment@kauai.gov](mailto:rpassessment@kauai.gov)  
Website: <https://www.kauai.gov/RealProperty>

### County of Maui Real Property Tax Division

110 'Ala'ihī St., Suite 108  
Kahului, HI 96732  
Phone: (808) 270-7697 • Fax: (808) 270-7702  
Website: <https://www.mauicounty.gov/576/Real-Property-Tax-Fee-Collection>

## Definitions

In the State of Hawaii, the chief assessing officer for local government is titled Real Property Assessment Administrator or Real Property Tax Administrator or Real Property Tax Manager.

## Licensing/Certification Requirements

Currently there are no mandatory certification requirements for assessors, although many assessors are certified appraisers.

### 2009 Hawaii Code, Vol. 10, Title 25 – Professions and Occupations, Chapter 466K – Real Estate Appraisers

“HRS 466K-1 Findings and purpose.

“The requirements of this chapter do not apply to any real estate appraiser employed by any county for purposes of valuing real property for ad valorem taxation<sup>18</sup>.”

## Continuing Education Requirements

Fourteen hours are required every year.

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# IDAHO

## State Agency or Organization

### Idaho State Tax Commission

Jeff Middleton, M.A.

### Property Tax Division

11321 W. Chinden Blvd. Bldg. 2

Boise, ID 83714-1021

Phone: (208) 334-7660

Email: [jeffrey.middleton@tax.idaho.gov](mailto:jeffrey.middleton@tax.idaho.gov)

Website: <https://tax.idaho.gov/i-1111.cfm>

## Definitions

In the State of Idaho, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Idaho Statute Title 63, Revenue and Taxation, 63-105A (17)

“(17) To provide a program of education and an annual appraisal school for its employees, for county commissioners, and for the assessors of the various counties of this state. Additionally, the state tax commission shall provide for the establishment of a property tax appraiser and cadastral certification program. Such program shall include, as a minimum, a written examination prepared, administered, and graded under the supervision and control of an examination committee; such committee is to be composed as the state tax commission may provide by rule<sup>19</sup>.”

**Note:** Courses and hours are found in Title 63, rules 126 and 128, assessors and mappers, respectively. Two courses are required initially and 32 hours every two years. IAAO courses are accepted as approved courses. Full rule reference [IDAPA35.01.126](#) and [128](#).

## Continuing Education Requirements

Thirty-two hours are required every two years. There are not any graded or class level requirements on a continuing education basis.

# ILLINOIS

## State Agency or Organization

**Illinois Department of Revenue**

**Office of Local Government Services**

PO Box 19033

Springfield, IL 62794-9033

Phone: (217) 785-6518

Fax: (217) 785-6527

Website: <https://www2.illinois.gov/rev/localgovernments/property/Pages/Education-Program.aspx>

## Definitions

In the State of Illinois, the chief assessing officer for local government is titled Chief County Assessment Officer, Supervisor of Assessments, or Assessor.

## Licensing/Certification Requirements

### **Illinois Compiled Statutes 35-200/3-5**

“Supervisor of assessments. “To be eligible for appointment or to be eligible to file nomination papers or participate as a candidate in any primary or general election for, or be elected to, the office of supervisor of assessments, or to enter upon the duties of the office, a person must possess one of the following qualifications as certified by the individual to the county clerk:

“(1) A Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute, plus the additional training required for additional compensation under Section 4-10.

“(2) A Certified Assessment Evaluator certificate from the International Association of Assessing Officers.

“(3) A Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA), or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations.

“(4) If the person has served as a supervisor of assessments for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department if at least 180 of the course hours required a written examination. In addition, a person must have had at least 2 years’ experience in the field of property sales, assessments, finance or appraisals and must have passed an examination conducted by the Department to determine his or her competence to hold the office. The examination may be conducted by the Department at a convenient location in the county or region. Notice of the time and place shall be given by publication in a newspaper of general circulation in the counties, at least one week prior to the exam. The Department shall certify to the county board a list of the names and scores of persons who pass the examination. The Department may provide by rule the maximum time that the name of a person who has passed the examination will be included on a list of 23 Index persons eligible for appointment or election. The term of office shall be 4 years from the date of appointment and until a successor is appointed and qualified<sup>20</sup>.”

**Illinois Compiled Statutes 35-200/2-45**

**“Selection and eligibility of township and multi-township assessors**

“(a) In all counties under township organization, township or multi-township assessors shall be qualified as required by subsections (b) through (d) of this Section and shall be elected as provided in this Code. Township or multi-township assessors shall enter upon their duties on January 1 following their election and perform the duties of the office for 4 years.

“(b) Beginning December 1, 1996, in any township or multi-township assessment district not subject to the requirements of subsections (c) or (d) of this Section, no person is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for, or be appointed to fill vacancies in, the office of township or multi-township assessor, unless he or she (i) has successfully completed an introductory course in assessment practices that is approved by the Department; or (ii) possesses at least one of the qualifications listed in paragraphs (1) through (6) of subsection (c) of this Section. The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code. The candidate cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the appointing authority.

“(c) Beginning December 1, 1996, in a township or multi-township assessment district with \$25,000,000 or more of non-farm equalized assessed value or \$1,000,000 or more in commercial and industrial equalized assessed value, no person is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for, or be appointed to fill vacancies in, the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed in paragraphs (1) through (6) of this subsection (c).

“(1) A Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute with current additional 30 class hours as required for additional compensation under Section 4-10;

“(2) (A) A Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute with a minimum of 300 additional hours of successfully completed courses approved by the Department, if at least 150 of the course hours required a written examination; and (B) Within the 4 years preceding the election, successful completion of at least 15 class hours of additional training in courses that must be approved by the Department, including but not limited to, assessment, appraisal, or computer courses, and that may be offered by accredited universities, colleges, or community colleges;

“(3) A Certified Assessment Evaluator designation from the International Association of Assessing Officers;

“(4) Certification as a Member of the Appraisal Institute, Senior Real Estate Analyst, or Senior Real Property Appraiser from the Appraisal Institute or its predecessor organization; 24 Index

“(5) A professional designation by any other appraisal or assessing association approved by the Department; or

“(6) If the person has served as a township or multi-township assessor for 12 years or more, a Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute with a minimum of 360 additional hours of successfully completed courses approved by the Department, if at least 180 of the course hours required a written examination. The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code.



## ILLINOIS (continued)

“The candidate cannot be appointed to fill a vacancy until he or she has filed a copy of the certificate of his or her qualifications with the appointing authority. (d) Beginning December 1, 2000, in a township or multi-township assessment district with more than \$10,000,000 and less than \$25,000,000 of non-farm equalized assessed value and less than \$1,000,000 in commercial and industrial equalized assessed value, no person who has previously been elected as township or multi-township assessor in any such township or multi-township assessment district is eligible to file nomination papers or participate as a candidate in any caucus or primary or general election for the office of township or multi-township assessor, unless he or she possesses at least one of the qualifications listed in paragraphs (1) through (6) of subsection (c) of this Section.

“The candidate cannot file nominating papers or participate as a candidate unless a copy of the certificate of his or her qualifications is filed with the township clerk, board of election commissioners, or other appropriate authority as required by the Election Code. (e) If any person files nominating papers for candidacy for the office of township or multi-township assessor without also filing a copy of the certificate as required by this Section, the clerk of the township, the board of election commissioners, or other appropriate authority as required by the Election Code shall refuse to certify the name of the person as a candidate to the proper election officials. If no candidate for election meets the above qualifications there shall be no election and the town board of trustees or multi-township board of trustees shall appoint or contract with a person under Section 2-60<sup>21</sup>.”

### **Illinois Compiled Statutes 35 ILCS 200/3-50**

“Election of county assessors

“Counties of 3,000,000 or more. In all counties with 3,000,000 or more inhabitants, the office of county assessor, heretofore created and established, is hereby continued. The county assessor shall be elected as provided in the general election law, at the general election in 1994 and every fourth year thereafter to hold office for a term of 4 years from the first Monday of December, and until a successor is elected and qualified.

“Any vacancy in office shall be filled by appointment as provided in the general election law, until the next regular election of county officers when a successor shall be elected for the unexpired term or for the full term as the case may require.

“The county assessor shall take the oath and give the bond herein required of other assessors and of supervisors of assessments and shall receive such compensation payable from the county treasury in 25 Index an amount set by the county board.

“The amount so set shall not be changed during the term for which he or she is elected or appointed. The county assessor shall also have a suitable office to be provided by the county board. (Source: P.A. 83-121; 88-455.) Property Tax Code requires Illinois certification, IAAO designation or AI designation. Illinois Property Tax Assessment Institute is responsible for the Illinois state certification: <https://ipaieducation.org/><sup>22</sup>.”

## **Continuing Education Requirements**

A total of 30 hours (15 with an exam and graded, 15 non-graded) at different level combinations over time. Continuing education requirements are described in the [Illinois Department of Revenue Property Tax Education Program](#)<sup>23, 24</sup>.



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# INDIANA

## State Agency or Organization

### The Department of Local Government Finance

100 N. Senate Ave.

Indiana Government Center North

Room N-1058B

Indianapolis, IN 46204

Phone: (317) 232-3777

E-mail: [PropertyTaxInfo@dlgf.in.gov](mailto:PropertyTaxInfo@dlgf.in.gov)

Website: <https://www.in.gov/dlgf/>

## Definitions

In the State of Indiana, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Indiana Code 2021, Title 36, Article 2, Chapter 15, Section 2

“IC 36-2-15-2 Election; eligibility; residence; term of office

“(a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

“(b) To be eligible to serve as an assessor, an individual must meet the following qualifications before taking office: (1) If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5. (2) If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.

“(c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

“(d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is selected and qualified.

“IC 36-2-15-5 Duties; transfer of duties

“(a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

(1) Countywide equalization.

(2) Selection and maintenance of a countywide computer system.

(3) Certification of gross assessments to the county auditor.

(4) Discovery of omitted property.

(5) In: (A) a township in which the transfer of duties of the elected township assessor is required by subsection (c); or (B) a township in which the duties relating to the assessment of tangible property are not required to be performed by a township assessor elected under IC 36-6-5; performance of the assessment duties prescribed by IC 6-1.1.

## INDIANA (continued)

“(b) A transfer of duties between assessors does not affect: (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1). Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor’s official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

“(c) If the individual elected to the office of township assessor has not attained the assessor appraiser certification level required by IC 36-6-5-1 before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election an individual who has attained the assessor-appraiser certification level required by IC 36-6-5-1 is elected to the office of township assessor<sup>25</sup>.”

Indiana has three certification levels for assessors<sup>26</sup>: Level I, Level II, and Level III. Level I and II are administered by the Department of Local Government Finance (DLGF).

**Level I Assessor-Appraiser Certification:** Complete six hours of Level I pre-examination coursework designated by DLGF, pass the Level I exam, and complete the CE requirements.

**Level II Assessor-Appraiser Certification:** Be certified as a Level I Assessor-Appraiser, complete Level II pre-examination course work designated by DLGF, pass the Level II exam, and complete the CE requirements.

**Level III Assessor-Appraiser Certification:** Complete all Level II work and take the following IAAO courses: Course 101, Course 102, Course 300, Course 400, and Workshop 151 (or complete the Appraisal Institute’s USPAP course).

### Continuing Education Requirements

Level I assessor/appraisers must complete at least 30 hours of continuing education every two years following initial certification. Level II and Level III assessor/appraisers must complete 30 hours of continuing education every two years following initial certification. A new cycle begins January 1. None of the continuing education hours require grading.

# IOWA

## State Agency or Organization

**Iowa Department of Revenue**

**Property Tax Division**

PO Box 10469

Des Moines, IA 50306-0469

Phone: (515) 281-3114

E-mail: [idr@iowa.gov](mailto:idr@iowa.gov)

Website: <https://tax.iowa.gov/local-government>

## Definitions

In the State of Iowa, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

**Iowa Code 2022, Section 441.5**

“Examination and certification of applicants—incumbents.

“1. For the purpose of examining and certifying candidates for the positions of assessor and deputy assessor, the director of revenue shall prepare an examination and provide for an examination process. The director shall approve one or more examination locations and shall make a list of the approved locations available to applicants. Each applicant shall select an examination location from the list of approved locations. The director shall notify applicants of the date and time of the examination at least thirty days prior to the date of the examination.

“2. These examinations shall be conducted by the director of revenue in the same manner as other similar examinations, including secrecy regarding questions prior to the examination and in accordance with other rules as may be prescribed by the director of revenue. The examination shall cover the following and related subjects: a. Laws pertaining to the assessment of property for taxation, with emphasis on market value assessment as provided in this chapter. b. Laws on tax exemption. c. Assessment of real estate and personal property, including market value assessment in accordance with this chapter and including fundamental principles and practices of property appraisal and valuation which are consistent with market value assessment as provided in this chapter. d. The rights of taxpayers and property owners related to the assessment of property for taxation. e. The duties of the assessor. f. Other items related to the position of assessor.

“3. Only individuals who possess a high school diploma or its equivalent and who have completed the preliminary education requirements established under subsection 4 are eligible to take the examination. A person desiring to take the examination shall complete an application prior to the administration of the examination. Evidence of successful completion of the preliminary education requirements under subsection 4 shall be included with the application<sup>27</sup>.”

**Note:** Mandatory certifications for appointments and re-appointments requires courses, examinations, and experience. The voluntary designation program requires courses, exams, an appraisal report, and three years of experience. The voluntary program can be completed through the [Institute of Iowa Certified Assessors](#).

The [IAAO CAE designation](#) fulfills the voluntary Iowa Certified Assessor requirements.

## Continuing Education Requirements

### Iowa Code 2022, Section 441.8

“Term—continuing education—filling vacancy

“4. Upon receiving credit equal to one hundred fifty hours of classroom instruction during the assessor’s current term of office of which at least ninety of the one hundred fifty hours are from courses requiring an examination upon conclusion of the course, the director of revenue shall certify to the assessor’s conference board that the assessor is eligible to be reappointed to the position. For persons appointed to complete an unexpired term, the number of credits required to be certified as eligible for reappointment shall be prorated according to the amount of time remaining in the present term of the assessor. If the person was an assessor in another jurisdiction, the assessor may carry forward any credit hours received in the previous position in excess of the number that would be necessary to be considered current in that position. Upon written request by the person seeking a waiver of the continuing education requirements, the director may waive the continuing education requirements if the director determines good cause exists for the waiver.

“5. Within each six-year period following the appointment of a deputy assessor, the deputy Sun Dec 05 07:19:47 2021 Iowa Code 2022, Section 441.8 (22, 0) §441.8, ASSESSMENT AND VALUATION OF PROPERTY 2 assessor shall comply with this section except that upon the successful completion of ninety hours of classroom instruction of which at least sixty of the ninety hours are from courses requiring an examination upon conclusion of the course, the deputy assessor shall be certified by the director of revenue as being eligible to remain in the position. If a deputy assessor fails to comply with this section, the deputy assessor shall be removed from the position until successful completion of the required hours of credit. If a deputy is appointed to the office of assessor, the hours of credit obtained as deputy pursuant to this section shall be credited to that individual as assessor and for the individual to be reappointed at the expiration of the term as assessor, that individual must obtain the credits which are necessary to total the number of hours for reappointment. Upon written request by the person seeking a waiver of the continuing education requirements, the director may waive the continuing education requirements if the director determines good cause exists for the waiver<sup>28</sup>.”

**Note:** Continuing education hours for the mandatory program are 150 hours over six years (25 annual average). Continuing education hours for the voluntary program are 70 hours over five years (14 annual average). To become an Iowa Certified Assessor, you must be a member of the [Iowa State Association of Assessors](#) and have three years of experience in ad valorem appraisal. You must also complete several courses, a case study, and pass the [Institute of Iowa Certified Assessor](#) comprehensive exam.

# KANSAS

## State Agency or Organization

**Kansas Department of Revenue**

**Division of Property Valuation**

915 SW Harrison, Room 400N

Topeka, KS 66612-1585

Phone: (785) 296-2365 • Fax: (785) 296-2320

E-mail: [pvd@kdor.ks.dor](mailto:pvd@kdor.ks.dor)

Website: <https://www.ksrevenue.org/pvdindex.html>

## Definitions

In the State of Kansas, the chief assessing officer for local government is titled County Appraiser.

## Licensing/Certification Requirements

**Kansas House Bill 2104 / Sec. 2. K.S.A. 2020 Supp. 19-430**

“19-430. County appraiser; appointment, term and qualifications; vacancies; registered mass appraiser designation.

“(a) On July 1, 1993, and on July 1 of each fourth year thereafter, the board of county commissioners or governing body of any unified government of each county shall by resolution appoint a county appraiser for such county who shall serve for a term of four years expiring on June 30 of the fourth year thereafter. No person shall be appointed or reappointed to or serve as county appraiser in any county under the provisions of this act unless such person shall have at least three years of mass appraisal experience and be qualified by the director of property valuation as an eligible Kansas appraiser under the provisions of this act. Whenever a vacancy shall occur in the office of county appraiser the board of county commissioners or governing body of any unified government shall appoint an eligible Kansas appraiser to fill such vacancy for the unexpired term. The person holding the office of county or district appraiser or performing the duties thereof on the effective date of this act shall continue to hold such office and perform such duties until a county appraiser is appointed under the provisions of this act. No person shall be appointed to the office of county or district appraiser or to fill a vacancy therein unless such person is currently:

“(1) A certified general real property appraiser pursuant to article 41 of chapter 58 of the Kansas Statutes Annotated, and amendments thereto; or

“(2) A registered mass appraiser pursuant to rules and regulations adopted by the secretary of revenue; Notwithstanding the foregoing provision, the board of county commissioners or governing body of any unified government may appoint an interim county appraiser, subject to the approval of the director of property valuation, for a period not to exceed six months to Senate Substitute for HOUSE BILL No. 2104 fill a vacancy in the office of county appraiser pending the appointment of an eligible county appraiser under the provisions of this act.

“(b) The secretary of revenue shall adopt rules and regulations, necessary to establish qualifications for the designation of a registered mass appraiser.

“(c) On and after July 1, 2022, all appraisal courses necessary to qualify for the designation of a registered mass appraiser and all continuing education appraisal courses necessary to retain such designation shall be courses approved by the Kansas Real Estate Appraisal Board pursuant to K.S.A. 58-4105, and amendments thereto<sup>29</sup>.”

**Sec. 3. K.S.A. 2020 Supp. 19-432**

“19-432. Same; list of persons eligible for appointment, removal from list; qualifications; training courses; continuing education required to retain certified status; notification when person no longer holds office.

“(a) The director of property valuation shall maintain a current list of persons eligible to be appointed to the office of appraiser. Periodic issuance of this list shall constitute the official list of eligible Kansas appraisers who are candidates for appointment. Inclusion on this list shall be made dependent upon successful completion of a written examination as adopted and administered by the director.

“(b) The director of property valuation shall be required to conduct training courses annually for the purpose of training appraisal candidates. These courses shall be designed to prepare students to successfully complete the written examinations required for eligible Kansas appraiser status.

“(c) Once certified, an eligible Kansas appraiser may retain that status only through successful completion of additional appraisal courses at intervals as determined by the director of property valuation. The director shall be required to conduct training courses annually for the purpose of providing the additional curriculum required for retention of Kansas appraiser status. The director may accept recognized appraisal courses approved by the Kansas Real Estate Appraisal Board pursuant to K.S.A. 58-4105, and amendments thereto, as an alternative to courses conducted by the director’s office to fulfill this requirement for the maintenance of eligible Kansas appraiser status.

(1) After notice and an opportunity to be heard in accordance with the provisions of the Kansas administrative procedure act, the director of property valuation may remove any person from the list of persons eligible to be appointed to the office of appraiser for any of the following acts or omissions: (A) Failing to meet the minimum qualifications established by this section; (B) a plea of guilty or nolo contendere to, or conviction of: (i) Any crime involving moral turpitude; or (ii) any felony charge; or (C) entry of a final civil judgment against the person on grounds of fraud, misrepresentation or deceit in the making of any appraisal of real or personal property.

(2) Any person removed from the list of persons eligible to be appointed to the office of county appraiser under the provisions of this section shall immediately forfeit the office of county or district appraiser.

(3) An appeal may be taken to the state board of tax appeals from any final action of the director of property valuation under the provisions of this section pursuant to K.S.A. 74-2438, and amendments thereto.

(4) The director of property valuation may relist a person as an eligible county appraiser upon a showing of mitigating circumstances, restitution or expungement.

“(d) The board of county commissioners or governing body of any unified government of each county shall immediately notify the director of property valuation when a person no longer holds the office of county appraiser for such county. The notification shall be made on a form provided by the director. If the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term, then the notification shall include the reason therefor, unless otherwise precluded by law. The Senate Substitute for HOUSE BILL No. 2104—page 3 director shall make a notation on any eligibility list record of the person when the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term<sup>30</sup>”

## KANSAS (continued)

**Note:** Recent legislation in Kansas eliminates the acceptance of IAAO designations in 2022. The revisions to the current statutes passed during the 2021 legislative session. The changes to K.S.A. 2020 Supp. 19-432 will be effective July 1, 2022. Amendments to the Kansas Department of Revenue's Administrative regulations will be released in the spring of 2022 at which time they will hold an open hearing to accept comments. At this time, only three general IAAO courses would be accepted: Course 101, Course 102, and Course 103.

Statutes direct all future education approval to the Kansas Real Estate Appraisal Board. Course providers would need to submit an application for additional courses to qualify for credit.

### Continuing Education Requirements

There are no continuing education requirements for assessors in Kansas.



# KENTUCKY

## State Agency or Organization

### Kentucky Department of Revenue

501 High St.

Frankfort, KY 40601

Phone: (502) 564-3326

Website: <https://revenue.ky.gov/Property/Pages/default.aspx>

## Definitions

In the State of Kentucky, the chief assessing officer for local government is titled Property Valuation Administrator.

## Licensing/Certification Requirements

### Kentucky Revised Statutes Chapter 132, Section 385

“Education program by department—Certification program for administrators and others.

“(1) The department shall develop and administer a program for the purpose of providing education and training in the technical, legal, and administrative aspects of property tax administration for property valuation administrators, deputy property valuation administrators, and department employees. Courses may be created and taught by department personnel or the department may adopt specific courses offered by appropriate professional organizations.

“(2) The department shall develop and administer, in cooperation with the property valuation administrators, a certification program for property valuation administrators, deputy property valuation administrators, and department employees. A professional designation, ‘certified Kentucky assessor’ (CKA), shall be awarded to those individuals successfully meeting the standards established by this program. Minimum requirements shall include one hundred twenty (120) hours of classroom instruction, passage of subject matter examinations, and three

“(3) years of experience in Kentucky property tax administration. An advanced designation, ‘senior Kentucky assessor’ (SKA), shall be awarded to those individuals successfully completing an additional ninety (90) hours of classroom instruction, passage of subject matter examinations, and an additional two (2) years of experience in Kentucky property tax administration. Correspondence course credit administered by the department may be substituted for no more than thirty (30) hours of the one hundred twenty (120) hours required for the ‘certified Kentucky assessor’ (CKA) designation, and for no more than fifteen (15) hours of the additional ninety (90) hours required for the ‘senior Kentucky assessor’ (SKA) designation<sup>31</sup>.” **Note:** The Kentucky Revised Statutes provides for the creation of “Certified Kentucky Assessor” and the “Senior Kentucky Assessor.” The Certified Kentucky Assessor requires 120 hours of education and the Senior Kentucky Assessor requires an additional 90 hours beyond the 120 required for the Certified Kentucky Assessor. The designation program is administered by the [Kentucky PVA Association](#) and the [Kentucky Chapter of IAAO](#).

## Continuing Education Requirements

### Kentucky Revised Statutes Chapter 132, Section 590

“Compensation of administrator—Salary schedule—Salary adjustments—Advancement in grade—Biennial budget—Allowances for deputies—Payments by fiscal court.

“(c) In addition to the step increases based on service in office, each property valuation administrator shall be paid an annual incentive of six hundred eighty-seven dollars and sixty-seven cents (\$687.67) per calendar year for each forty (40) hour training unit successfully completed based on continuing service in that office and, except as provided in this subsection, completion of at least forty (40) hours of approved training in each subsequent calendar year. If a property valuation administrator fails without good cause, as determined by the commissioner of the Kentucky Department of Revenue, to obtain the minimum amount of approved training in any year, the officer shall lose all training incentives previously accumulated.

“No property valuation administrator shall receive more than one (1) training unit per calendar year or more than four (4) incentive payments per calendar year. Each property valuation administrator shall be allowed to carry forward up to forty (40) hours of training credit into the following calendar year for the purpose of satisfying the minimum amount of training for that year. This amount shall be increased by the consumer price index adjustments prescribed in paragraphs (a) and (b) of this subsection. Each training unit shall be approved and certified by the Kentucky Department of Revenue. Each unit shall be available to property valuation administrators in each office based on continuing service in that office. The Kentucky Department of Revenue shall promulgate administrative regulations in accordance with KRS Chapter 13A to establish guidelines for the approval and certification of training units<sup>32</sup>.”

**Note:** Forty hours of continuing education are required each year to receive the annual salary incentive.

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# LOUISIANA

## State Agency or Organization

### Louisiana Tax Commission

1051 N. Third St., 2nd Floor

Baton Rouge, LA 70802

Phone: (225) 219-0339 • Fax: (225) 219-0373

Website: <https://www.latax.state.la.us/>

### Louisiana Assessor's Association

Kathy Bertrand

Executive Director

3060 Valley Creek Dr.

PO Box 14699

Baton Rouge, LA 70898

Phone: (225) 928-8886 / (800) 925-4446 • Fax: (225) 928-4677

Website: <https://www.louisianaassessors.org/>

## Definitions

In the State of Louisiana, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Louisiana Revised Statutes 47:1907 Sections C–F

“C. The assessors’ professional certification program is hereby established to formalize and recognize the professional standards of assessors engaged in the assessment of property for ad valorem taxation purposes in this state. It is the objective of the program to insure [*sic*] compliance with the requirements of the constitution and laws of the state governing the assessment of property and to assure the citizens and taxpayers of the state that property will be assessed fairly and equitably.

“D. (1) The requisite education and training will be provided through courses at state institutions of higher education or other appropriate locations in conjunction with the International Association of Assessing Officers (IAAO) or the Appraisal Institute with additional seminars and workshops being conducted at various locations throughout the state or other appropriate locations. All such instruction shall be offered and directed towards the attainment of the certification and recertification described herein.

(2) For the purposes of this Section, “certified Louisiana assessor” (CLA) shall be a person holding the office of assessor in this state at the time of certification.

“E. The assessors’ certification program committee, hereinafter referred to as the ‘certification committee,’ is hereby created to govern the assessors’ professional certification program. The certification committee shall be composed of five members who shall serve one-year terms and who may be reappointed. The members shall be appointed as follows:

(1) One member shall be the chairman of the education committee of the Louisiana Assessor’s Association who shall serve as chairman of the certification committee.

(2) One member shall be appointed by the Louisiana Tax Commission.

## LOUISIANA (continued)

(3) Two members shall be assessors who have met the requirements for certification as certified Louisiana assessors (CLAs) who shall be appointed by the president of the Louisiana Assessor's Association.

(4) One member shall be a deputy assessor who has met the Louisiana Assessor's Association requirements for certification as a certified Louisiana deputy assessor (CLDA) who shall be appointed by the president of the Louisiana Assessor's Association.

"F. (1) The educational requirements for certification shall be as follows:

(a) A passing grade on the examination for the International Association of Assessing Officers course 1-Fundamentals of Real Property Appraisal.

(b) A passing grade on the examination for the International Association of Assessing Officers course 2--Income Approach to Valuation or equivalent courses offered by the Appraisal Institute.

(c) A passing grade on the examinations or other evidence of successful completion of two electives equal to or greater than sixty course hours among the courses offered by the International Association of Assessing Officers or the Appraisal Institute.

(d) A passing grade on the examination for the International Association of Assessing Officers Uniform Standards of Professional Appraisal Practice (USPAP) on an Appraisal Foundation approved two-day Uniform Standards of Professional Appraisal Practice (USPAP) course.

(2) The experience requirements for certification shall be met upon the assessor's election by majority of the voters voting in an election called therefore<sup>33</sup>."

**Note:** Educational requirements are IAAO Course 101, 102, two electives (120 hours total), and USPAP 151. The Louisiana Assessor's Association offers IAAO courses in Baton Rouge, LA.

## Continuing Education Requirements

### Louisiana Revised Statutes 47:1907 Sections G-J

"G. (1) Recertification shall be obtained by completing either of the following requirements:

(a) A minimum of fifty-nine hours of continuing education offered by the International Association of Assessing Officers or the Appraisal Institute, which shall include the International Association of Assessing Officers Uniform Standards of Professional Appraisal Practice (USPAP) course or an approved Appraisal Foundation two-day Uniform Standards of Professional Appraisal Practice (USPAP) course and at least one course, thirty hours minimum, on appraisal of property completed by passing a written examination. The remaining hours shall be selected from recertification guidelines as adopted by the certification committee. All designees shall obtain recertification within a five-year period.

(b) A minimum of seventy-four hours of continuing education offered by the International Association of Assessing Officers or the Appraisal Institute, which shall include the International Association of Assessing Officers Uniform Standards of Professional Appraisal Practice (USPAP) course or an approved Appraisal Foundation two-day Uniform Standards of Professional Appraisal Practice (USPAP) course and at least one course, thirty hours minimum, on appraisal of property, for which no written examination shall be required. The remaining hours shall be selected from recertification guidelines as adopted by the certification committee. All designees shall obtain recertification within a five-year period.

“(2) Recertification requirements shall be met prior to December thirty-first of the fifth year. If these requirements are not met, the designee will lose certification and certification compensation until recertification requirements are met. After using a specific course toward recertification, the designee shall not be permitted to use the same course again toward recertification for one five-year period with the exception of the Uniform Standards of Professional Appraisal Practice (USPAP) course. Hours shall not be carried forward from one five-year period to another. If the designee teaches courses for the International Association of Assessing Officers or the Appraisal Institute, the designee shall receive credit for those hours.

“H. (1) Notwithstanding any other provisions of law to the contrary, after documents showing the successful completion of the program, resulting in certification as a certified Louisiana assessor (CLA), have been submitted to and approved by the certification committee and said approval documented to the legislative auditor, the assessor shall be recognized through the implementation of a one-time increase in compensation paying additional compensation equal to seven percent of the assessor’s annual salary as set forth in Subsection A of this Section.

(2) Any assessor who has completed the educational and experience requirements as provided in Subsection F of this Section, and the documents showing the successful completion of the program have been submitted to and approved by the certification committee and said approval documented to the legislative auditor, shall be granted the seven-percent increase in compensation to his annual salary as set forth in Subsection A of this Section. Assessors shall complete the requirements of Subsection G of this Section, within five years and every five years thereafter in order to retain the seven percent compensation enhancement, notwithstanding any other provisions of law to the contrary.

(3) If an assessor does not complete the certification program as provided for in this Section, or if after certification an assessor does not receive recertification within each five-year period, his salary shall revert back to the salary scale provided for in Subsection A of this Section.

“I. In addition to all other forms of compensation which are authorized for assessors under the provisions of this Section, effective on July 1, 1999, the annual compensation of each assessor shall be increased by ten thousand dollars.

“J. In addition to all other forms of compensation which are authorized for assessors under the provisions of this Section, any assessor may increase his annual compensation by an amount not to exceed seven thousand dollars<sup>33</sup>.”

**Note:** The total number of continuing education hours depends on passing a written examination. If a 30-hour appraisal course includes a written exam, the total number of required hours drops to 59.

# MAINE

## State Agency or Organization

### Maine Revenue Services, Property Tax Division

PO Box 9106

Augusta, ME 04332

Phone: (207) 624-5600

Fax: (207) 287-6396

E-mail: [prop.tax@maine.gov](mailto:prop.tax@maine.gov)

Website: <https://www.maine.gov/revenue/taxes/property-tax>

## Definitions

In the State of Maine, the chief assessing officer for local government is titled Assessor. The term “professional assessor” is defined by law to mean any person employed full-time by one or more municipalities or by a primary assessing area and devoting at least 75% of their time to assessment administration.

## Licensing/Certification Requirements

### Maine Revised Statutes Title 36, Ch. 102 Sec.318

“Training of assessors

“The State Tax Assessor may establish, either on the assessor’s own initiative or in conjunction with professional or educational agencies, or both, a program of training to meet the needs of the State of Maine for a sufficient supply of competently trained assessors. Where possible, such training must be conducted by the Margaret Chase Smith Center for Public Policy of the University of Maine System or an institution of higher education. For such purpose, the State Tax Assessor may designate what programs either within or outside the State are acceptable for these training purposes<sup>34</sup>.” [Margaret Chase Smith Center for Public Policy](#)

**Note:** There are two designations conveyed by the State Tax Assessor: Certified Maine Assessor (CMA) and Certified Assessment Technician (CAT). A certificate does not guarantee the holder a position as a tax assessor. However, as positions for professional assessors become available, municipalities may consider these certificates part of the qualification when choosing an assessor. Information can be found by visiting the [Maine Property Tax Training and Certification](#) page of the Maine Revenue Services.

## Continuing Education Requirements

Maine requires 16 hours of approved credit hours, which are monitored by the Maine State Revenue Service’s Chief of Education and Training. Regional assessing organizations hold training periodically throughout the year and the State holds a school for one week each year.

Information about training and certification is included in [MRS Rule 205—Certification of Assessors](#). Certificates (both CMA and CAT) are renewed annually, provided the holders complete at least 16 hours of classroom training approved by the State Tax Assessor during the previous year.

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# MARYLAND

## State Agency or Organization

### State Department of Assessment and Taxation

301 W. Preston St., Room 801

Baltimore, MD 21201-2395

Phone: (410) 767-1184

E-mail: [sdatt.charterhelp@maryland.gov](mailto:sdatt.charterhelp@maryland.gov)

Website: <https://dat.maryland.gov/Pages/default.aspx>

## Definitions

In the State of Maryland, the chief assessing officer for local government is titled Supervisor of Assessments.

## Licensing/Certification Requirements

Currently there are no certification requirements for Maryland assessors. Positions are classified into various levels (Assessor I, Assessor II, Assessor III, Assessor IV, Assessor Manager, Assessor Supervisor, etc.) and have specific qualifying education and experience requirements for each. See class specifications: <http://www.jobaps.com/MD/auditor/classspecs.asp#A>

**Note:** A salary incentive for the CAE designation is included in the Statute <https://mgaleg.maryland.gov/mgawebsite/Laws/StatuteText?article=gtp&section=2-110&enactments=False&archived=False> and IAAO classes are required beginning at the Assessor II level.

## Continuing Education Requirements

Currently, there are no continuing education requirements for assessors/appraisers in Maryland.



# MASSACHUSETTS

## State Agency or Organization

### Bureau of Local Assessment, Division of Local Services

100 Cambridge St.

PO Box 9569

Boston, MA 02114-9569

Phone: (617) 626-2300 • E-mail: [bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us)

Website: <https://www.mass.gov/property-assessment-valuation-guidance>

<https://www.mass.gov/orgs/division-of-local-services>

## Definitions

In the State of Massachusetts, the chief assessing officer for local government is titled Assessor, Chief Assessor, Director of Assessing, or Principal Assessor.

## Licensing/Certification Requirements

### Massachusetts Department of Revenue Regulations 830, 58.3.1

#### “Qualifications of Assessors: Required Training

“(a) Except as provided in Subsection (4), any person who is elected or appointed as assessor is required to complete the basic course of training and pass the examination prepared by the Commissioner within two years following election or appointment or within three years from the effective date of this regulation, whichever is later.

“(b) The Commissioner may conduct a course of training at the University of Massachusetts Annual Assessors School and at certain county or regional locations. Such course shall provide a basic knowledge of Massachusetts assessment law, administration, procedure, and techniques, including the income, cost and market approaches to property valuation.

“(c) Any assessor who fails to obtain a passing grade on the examination the first time may take the examination a second time. Any assessor who fails the examination a second time will be required to retake the course and the examination<sup>35</sup>.”

**Note:** [Massachusetts Association of Assessing Officers](#) (MAAO) has a professional designation program. Designations include MAA (Massachusetts Accredited Assessor), RMA (Residential Massachusetts Assessor), and CMA (Certified Massachusetts Assessor). There are acceptable reciprocal designations.

IAAO’s Residential Evaluation Specialist (RES) or Certified Assessment Evaluator (CAE) may replace the MAA. The RMA may be replaced with an RES and the CMA with a CAE. Each IAAO designation must also have three specific MAAO courses as well. Designations from the [Massachusetts Board of Real Estate Appraisers](#) (MBREA, the state appraisal association) can be applied on top of MAAO designations to equate a higher MAAO designation, for example MAA and RA is reciprocal to an RMA. MOAA: <https://maao.org/> • MBREA: <http://www.mbre.org/>

## Continuing Education Requirements

Forty-five continuing education credits are required every three years to maintain designation through MAAO.

# MICHIGAN

## State Agency or Organization

### Michigan Department of Treasury State Tax Commission

PO Box 30471

430 W. Allegan

Lansing, MI 48922

Phone: (517) 335-3429

E-mail: [State-Tax-Commission@michigan.gov](mailto:State-Tax-Commission@michigan.gov)

Website: [https://www.michigan.gov/treasury/0,4679,7-121-1751\\_2228---,00.html](https://www.michigan.gov/treasury/0,4679,7-121-1751_2228---,00.html)

## Definitions

In the State of Michigan, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Michigan Compiled Laws Ch. 211, Act. 206 Sect. 211.10d

“(1) The annual assessment of property shall be made by an assessor who has been certified as qualified by the board as having successfully completed training in a school of assessment practices or by the passage of a test approved by the board and conducted by the board or an agency approved by the board that will enable the person to properly discharge the functions of the office. The school shall be established by an approved educational institution in conjunction with the board and be supervised by the board and its agents and employees. The board may determine that a director of an equalization department or an assessor, who has not received the training, possesses the necessary qualifications for performing the functions of the office by the passage of an approved examination.

### Executive Order V. Transfer of Functions and Abolition of the State Assessor’s Board

“A. All of the authority, powers, duties, functions, responsibilities, records, personnel, property, and unexpended balances of appropriations, allocations, or other funds of the State Assessor’s Board are transferred to the new State Tax Commission provided for under Section II of this Order.

“B. After the effective date of this Order, any statutory and other references to the State Assessor’s Board shall be deemed references to the new State Tax Commission.

“C. The State Assessor’s Board is abolished<sup>36</sup>.”

## Certification of Individuals by Level

### Michigan Administrative State Rule 209.125

“(1) An application for certification of an individual shall be on the form prescribed by the commission. The application form shall be accompanied by a fee that is not refundable.

“(2) An individual shall be certified by examination. An individual must complete in order, all levels of certification and meet all experience and education requirements as determined by the commission. Notification of examination results shall be provided pass/fail only.

“(3) An individual shall assess only the properties covered by his or her certification level, unless conditional certification is granted by the commission.

## MICHIGAN (continued)

“(4) An individual assessing officer shall not assess, in total, property with state equalized values in excess of that which is annually determined to be the maximum equalized values, or in excess of other factors determined by the commission to be the maximum, for their level of certification<sup>37</sup>.”

**Note:** Michigan currently has four levels of certification:

- **Michigan Certified Assessing Technician** [MCAT]: Three-day course with a comprehensive exam.
- **Michigan Certified Assessing Officer** [MCAO]: Six-month training course with a comprehensive exam.
- **Michigan Advanced Assessing Officer** [MAAO]: Twelve-month program with a comprehensive exam plus a USPAP course.
- **Michigan Master Assessing Officer** [MMAO]: This program requires an assessor to hold the MAAO designation for one year prior to beginning the MMAO program and have one year of experience in an assessing office. It is a twelve-month program with a comprehensive exam.

The IAAO CAE designation is accepted in lieu of the MMAO. Individuals need proof of designation and must pass an exam in Michigan Property Tax Administration before being issued the MMAO certification. However, IAAO courses are currently not state-approved. Recent changes to the certification program are on the [Michigan Department of Treasury State Tax Commission](#) webpage.

### Continuing Education Requirements

Sixteen hours are required per year. Courses must be on the State approved list. IAAO courses are currently not state approved. Only four hours can be completed online. Visit the Michigan Department of the Treasury webpage [Continuing Education Information for Assessing Officers and Technicians](#).

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# MINNESOTA

## State Agency or Organization

### Minnesota Department of Revenue

600 N. Robert St.  
St. Paul, MN 551016

### Property Tax Division

Mail Station 3340  
600 N. Robert St.  
St. Paul, MN 55146-3340  
Phone: (651) 556-6091  
E-mail: [proptax.division@state.mn.us](mailto:proptax.division@state.mn.us)  
Website: <https://www.revenue.state.mn.us/>

### Definitions

In the State of Minnesota, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Minnesota Statutes 270C.9901

“Assessor Accreditation: Every individual who appraises or physically inspects real property for the purpose of determining its valuation or classification for property tax purposes must obtain licensure as an accredited Minnesota assessor from the State Board of Assessors by July 1, 2019, or within four years of that person having become licensed as a certified Minnesota assessor, whichever is later<sup>38</sup>.”

**Note:** Certification by the [Minnesota State Board of Assessors](#) requires licensure as an Accredited Minnesota Assessor within four years. IAAO courses are approved for initial licensing, but IAAO designations are not accepted in lieu of state certification. However, a [Member, Appraisal Institute \(MAI\)](#) designation from the Appraisal Institute is accepted in lieu of the CMA.

There are four levels of certification:

- [Certified Minnesota Assessor \(CMA\)](#)
- [Certified Minnesota Assessor Specialist \(CMAS\)](#)
- [Accredited Minnesota Assessor \(AMA\)](#)
- [Senior Accredited Minnesota Assessor \(SAMA\)](#)
- For additional information, visit the [Minnesota State Board of Assessors](#) website.

## Continuing Education Requirements

Forty hours are required during a four-year period for two of the levels, which includes an ethics course. Fifty hours are required during a four-year period for the other two levels, which includes an ethics and a PACE course. IAAO courses are accepted.

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# MISSISSIPPI

## State Agency or Organization

### Department of Revenue

South Pointe Building Plaza  
500 Clinton Center Dr.  
Clinton, MS 39056

### Mailing Address:

PO Box 1033  
Jackson, MS 39215-1033  
Phone: (601) 923-7700 (Property Tax Division)  
Website: <https://www.dor.ms.gov/>

## Definitions

In the State of Mississippi, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Mississippi Code 27-3-52

“(1) The Department of Revenue shall promulgate rules and regulations setting forth the minimum requirements for which tax assessors and/or their deputy assessors or assistants, appropriate state employees, employees of planning and development districts or other persons may attain certification as an appraiser. The Department of Revenue shall establish and conduct such educational and training programs as may be appropriate to assist such persons in attaining such certification.

“(2) Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers; however, any county may employ any certified appraiser on a part-time basis.

“(3) When any tax assessor and/or his deputies or assistants travel outside of their county to attend an appraisal school, seminar or workshop approved by the Department of Revenue, such persons shall receive as reimbursement of expenses of such travel the same mileage and actual and necessary expenses for food, lodging and travel by public carrier or private motor vehicles as is allowed under Section 25-3-41. However, mileage shall not be authorized when such travel is done by a motor vehicle owned by the county.

“(4) The county board of supervisors shall reimburse the assessors, tax collectors and deputies for reasonable and necessary expenses sustained in attending annual conferences, regional conferences, schools and seminars. The Department of Revenue shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section. No expenses authorized herein shall be reimbursed unless the expenses have been authorized or approved by an order of the board duly made and spread upon the minutes of such board.

“(5) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator I, they shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

“(6) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator II, they shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

“(7) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Mississippi Assessment Evaluator (MAE), they shall receive an additional Two Thousand Five Hundred Dollars (\$2,500.00) annually beginning the next fiscal year after completion.

“(8) When any deputy tax assessor successfully completes all qualifications to become a licensed certified residential real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers’ professional designation of Residential Evaluation Specialist (RES), on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Three Thousand Dollars (\$3,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

“(9) When any deputy tax assessor successfully completes all qualifications to become a licensed certified general real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers professional designation of Certified Assessment Evaluator (CAE) on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Five Thousand Dollars (\$5,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

“(10) The accumulative total of all educational increases authorized under subsections (5), (6), (7), (8) and (9) of this section shall not exceed Eleven Thousand Five Hundred Dollars (\$11,500.00) and shall be paid out of the common county fund from proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329.

“(11) In order to receive the additional annual payment or payments provided for in subsections (5), (6), (7), (8) and (9) of this section, the tax assessor or deputies or assistants who completed the Mississippi Education and Certification Program and were certified as provided herein shall be personally involved in the conduct, administration and/or supervision of the appraisal of the property of the county and in the maintenance of such appraisal<sup>39</sup>.”

**Mississippi Code 27-3-59**

**“Assessors’ and collectors’ conferences**

“It shall be the duty of the Department of Revenue to call an annual conference of the county tax assessors and collectors. The meeting shall be held within the State of Mississippi for the purpose of giving systematic instruction in finding, listing and for the fair and just valuation and assessment of every kind of property subject to taxation under the laws of this state, and as to their practical duty in every step in connection therewith and for instruction in the administration of the Homestead Exemption Law. The conference shall continue not more than five (5) days.

## MISSISSIPPI (continued)

“It shall be the duty of every county tax assessor and collector to attend and participate in the meeting and if by reason of illness or other unavoidable cause, any tax assessor or collector is unable to attend, he shall require one (1) of his deputies to attend and participate in his place. The Department of Revenue shall prepare, in advance, subjects for discussion by the conference, which shall include the revenue laws of the state, questions relating to matters of assessment of property for taxation and the duties of the tax assessors and collectors, and the Commissioner of Revenue or his designee shall preside as chairman of the conference and the secretary of the conference shall be appointed by the presiding chairman of the conference. The Department of Revenue may call regional conferences during the year for the aforesaid purposes and it shall be the duty of the tax assessors and collectors, or deputies, to attend and participate in these regional conferences and each tax assessor and collector, or his deputy, who attends and participates in these regional conferences shall be reimbursed for his expenses in the same manner as those attending the annual conference.

“Each tax assessor and collector attending and participating in the annual or regional conferences in person, or by deputy, shall be entitled to receive as expenses for attending the conferences, travel, meals, lodging and other necessary expenses at the rate provided for in Section 25-3-41, which expenses shall be paid from the county general fund or proceeds from the levy imposed for the maintenance of the reappraisal program in such county<sup>40</sup>.”

### Continuing Education Requirements

An annual conference of not more than five days is required for every county tax assessor, coordinated by the Mississippi Department of Revenue, the [Mississippi State University Extension, Center for Government and Community Development](#), and the [Mississippi Assessors and Collectors Association](#).



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# MISSOURI

## State Agency or Organization

### State Tax Commission of Missouri

PO Box 146

421 E. Dunkin St.

Jefferson City, MO 65102

Phone: (573) 751-2414 • Fax: (573) 751-1341

E-mail: [stc@stc.mo.gov](mailto:stc@stc.mo.gov)

Website: <https://stc.mo.gov/>

## Definitions

In the State of Missouri, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Missouri Revised Statutes Ch.53 Sec. 255.1

“Study required, when--certificate issued, when--minimum requirements--state funds withheld, when.

“1. In addition to all other qualifications imposed by law, it shall be a qualification of the office of assessor that he shall, no earlier than his becoming an assessor-elect and no later than the second anniversary of the date of his commencing a term of office, attend a course of study concerning the assessment of ad valorem property taxes and thereafter be certified by the commission. Assessors appointed to office on or before January 1, 1981, shall attend such course of study within two years of January 1, 1981, and thereafter be certified by the commission.

“2. Upon notice by the provider of the courses to the commission that an assessor or assessor-elect has attended such a course of study, the commission shall issue a certificate of attendance to the assessor or assessor-elect.

“3. The commission shall set, as a minimum for each course of study, classroom time totaling thirty-two hours. The commission shall develop course listings which meet the requirement of this subsection and have continuing authority to modify and supplement such list.

“4. To remain certified as provided in sections 53.250 to 53.265, each assessor must, within each two-year period after certification, attend at least one additional course of study approved in the manner provided in subsection 3 of this section.

“5. Nothing contained in sections 53.250 to 53.265 shall be construed to require that an assessor or assessor-elect pass a written or oral examination upon the subject matter of the ad valorem course of study, but in all cases attendance at such course of study shall be sufficient qualification for office and additional compensation within the provisions of sections 53.250 to 53.265.

“6. Upon written notice by the commission that an assessor has failed to properly comply with the provisions of sections 53.250 to 53.265, the state director of revenue shall immediately suspend payments of assessment costs by the state under sections 137.700 and 137.710 to the county in which the assessor is serving until such time as the assessor complies with sections 53.250 to 53.265, resigns from office, is removed from office by appropriate legal action, or until his successor in office is qualified, whichever comes first. The withholding of state funding under sections 137.700 and 137.710 shall not be construed to be the exclusive remedy against an assessor who fails to qualify for office under this section, but other remedies provided by law shall be available<sup>41</sup>.

## MISSOURI (continued)

### Continuing Education Requirements

Each assessor must complete 32 hours every two years approved by the State Tax Commission as a qualification for commencing or continuing in office.

**Note:** The [Missouri State Assessors Association](#) offers a spring and fall assessor's school that consists of four 8-hour days to fulfill the 32-hour requirement.

# MONTANA

## State Agency or Organization

Department of Revenue

Central Office

Property Assessment Division

PO Box 8018

Helena, MT 59604-8018

Phone: (406) 444-0499

Website: <https://mtrevenue.gov/>

## Definitions

In Montana there are no local assessors, only state level.

## Licensing/Certification Requirements

**Montana Annotated Code 15-7-106**

“Courses of instruction, examination, and certification—additional courses.

“(1) The department shall offer courses in the principles, methods, and techniques of appraising for property tax purposes property in three fields:

- (a) residential property;
- (b) agricultural land; and
- (c) commercial and industrial property.

“(2) The department shall conduct an examination for those who have completed a course of instruction in any of the three fields listed in subsection (1).

“(3) A person may not take the examination for appraising commercial and industrial property unless the person holds a certificate in appraising residential property.

“(4) The department may schedule and conduct other courses within the state for appraisers, assessors, and department personnel for training in the following subjects:

- (a) personal property assessment;
- (b) property tax administration; and
- (c) personnel management, fiscal management, public relations, professional ethics, and related management principles.

“(5) The department shall issue a certificate to each appraiser, assessor, or other person successfully completing a course of instruction and passing an examination in any of the fields provided for in subsection (1) or any subject provided for in subsection<sup>42</sup>.”

## MONTANA (continued)

### Montana Annotated Code 15-7-107

“Certification required

“(1) An appraiser employed by the department to appraise:

- (a) residential property shall obtain a certificate in appraising residential property;
- (b) agricultural land shall obtain a certificate in appraising agricultural land; and
- (c) commercial and industrial property shall obtain a certificate in appraising commercial and industrial property.

“(2) The department may promulgate rules requiring appraisers to complete continuing education courses in laws, rules, and methods relating to appraisal<sup>43</sup>.”

**Note:** All assessment is done at the state level for Montana. The Montana Code provides for three types of appraisal certificates:

- [Residential Property Appraiser Certification](#)
- [Agricultural Property Appraiser Certification](#)
- [Industrial Property Appraiser Certification](#)

### Continuing Education Requirements

Certification requires attendance and successful completion of IAAO Courses 101 and 102. Montana Department of Revenue (MDOR) staff is responsible for the valuation and assessment of all taxable property. All MDOR staff is required to complete annual valuation and assessment training, although hourly requirements are not specified. All appraisers are subject to MDOR certification requirements.

# NEBRASKA

## State Agency or Organization

### Department of Revenue, Property Assessment Division

301 Centennial Mall South

PO Box 98919

Lincoln, NE 68509-8919

Phone: (402) 471-5984 • Website: <https://revenue.nebraska.gov/PAD>

## Definitions

In the State of Nebraska, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Nebraska Regulations Title 350, Ch.71, Reg. 71-005

#### “Assessor Certification

“005.01 No person shall be eligible to file for, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner.

005.02 No person shall be eligible to file for, assume, be appointed to, or hold the office of county clerk acting as ex officio county assessor unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner.

“005.03 In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. The examination shall test and determine the qualifications of the person to perform the duties of the assessor. The examination is offered in February, May, August, and November of each year. Successful completion of the examination shall require a grade of seventy (70) percent or higher. The Tax Commissioner shall set the fee for the examination and it shall be based upon the cost to prepare, review, administer, and grade the examination, as well as the cost to prepare and provide the application, study materials, and certificate<sup>44</sup>.”

## Continuing Education Requirements

### Nebraska Regulation Title 350, Ch.71, Reg. 71-006

#### “Certificate holder responsibilities for re-certification

“006.01 All certificate holders must obtain 60 hours of approved continuing education within each four-year period to be eligible to receive approval by the Property Tax Administrator for re-certification. 006.02 Assessor requirements.

006.02A Assessors assuming office on or after January 1, 2003, shall, within four years from the date of assuming the office, complete IAAO Course 101—Fundamentals of Real Property Appraisal, and IAAO Course 300—Fundamentals of Mass Appraisal, or the equivalent thereof<sup>44</sup>.”

**Note:** Nebraska Title 350 Chapter 71-006 requires certificate holders to obtain 60 hours of approved continuing education within each four-year period to be eligible to receive approval for re-certification. Assessors assuming office on or after January 1, 2003 shall have four years from the date of assuming the office to complete IAAO Course 101 and IAAO Course 300.

# NEVADA

## State Agency or Organization

### Nevada Tax Commission, Division of Assessment Standards

1550 College Parkway, Suite 115

Carson City, NV 89706

Phone: (775) 684-2000

Reno: (705) 687-9999

Las Vegas: (702) 486-2300

Website: <https://tax.nv.gov/>

## Definitions

In the State of Nevada, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Nevada Revised Statutes Ch. 361 Sec. 221

“Certification required; Appraiser’s Certification Board; examinations.

“1. A person shall not perform the duties of an appraiser for purposes of the taxation of property as an employee of or as an independent contractor for the State or any of its political subdivisions unless the person holds a valid appraiser’s certificate issued by the Department. A person not so certified may collect data but shall not appraise value, and data so collected must be reviewed by a certified appraiser.

“2. There is established an Appraiser’s Certification Board consisting of six members, three of whom must be chosen by majority vote of the several county assessors from persons who hold a valid appraiser’s certificate issued by the Department and three of whom must be appointed by the Nevada Tax Commission. This Board shall: (a) Advise the Department on any matter pertaining to the certification and continuing education of appraisers who are subject to the provisions of this section; and (b) Perform such other duties as are provided by law.

“3. Each member of the Board is entitled to the per diem allowance and travel expenses provided for state officers and employees while attending meetings of the Board.

“4. The Department may contract for the development and administration of the appropriate examinations. Except as provided in this subsection, an appraiser’s certificate must be issued to an applicant only if the applicant has passed the appropriate examination. The Department may charge each examinee a reasonable examination fee to recover the cost of the examination. An applicant who has a professional designation or certification recognized by the Board may, with the approval of the Board, be issued an appraiser’s certificate without examination<sup>45</sup>.”

**Note:** Three examinations must be passed to obtain certification. Someone with an approved professional designation (CAE or RES) may be issued a certificate without taking specific sections of the examination. However, all employees must take the general examination. IAAO courses are on the approved list of courses.

## Continuing Education Requirements

### Nevada Revised Statutes Ch. 361 Sec 223

“Continuing education: Annual training requirement; waiver.

“1. Except as otherwise provided in this section, every person who holds an appraiser’s certificate must complete in each fiscal year at least 36 contact hours of appropriate training conducted or approved by the Department. College or university courses may be substituted upon approval by the Appraiser Certification Board of an application submitted to the Department for such substitution.

“2. Any approved hours of training accumulated in any 1 fiscal year in excess of the 36 contact hour minimum must be carried forward and applied against the training requirements for the following 3 years.

“3. The annual training requirement must be waived for any person:

- (a) Attaining a professional designation or certification recognized by the Appraiser Certification Board; or
- (b) Accumulating 180 contact hours of accepted training. (c) Such persons must complete 36 contact hours during every 3-year period thereafter<sup>45</sup>.”

**Note:** Continuing education requires 36 hours every year until 180 hours are reached. After 180 hours of continuing education have been completed, only 36 hours are needed every three years.



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# NEW HAMPSHIRE

## State Agency or Organization

**Department of Revenue Administration**

**Municipal and Property Division**

109 Pleasant St.

PO Box 457

Concord, NH 03302-0457

Phone: (603) 230-5950

Website: <https://www.revenue.nh.gov/mun-prop/index.htm>

## Definitions

In the State of New Hampshire, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

**New Hampshire Revised Statutes Title I, Ch. 21-J, Sec. 14-F**

“Certification Required. —

“I. Every person, whether working individually, for a firm or corporation, or as a municipal employee, making appraisals of a municipality for tax assessment purposes, except elected officials making appraisals pursuant to RSA 75:1, shall be certified by the department according to rules adopted by the assessing standards board as provided in paragraph II. Department of revenue administration employees shall be certified at the level appropriate to their duties.

“II. The assessing standards board shall adopt rules, pursuant to RSA 541-A, relative to qualifications for certification, requirements for continuing education, and decertification of, suspension of, or other disciplinary actions against persons required to be certified in paragraph I. Such rules shall specify the minimum qualifications with respect to education and training required for certification according to the following functional job categories ranked in ascending hierarchical order: (a) Building measurer and lister. (b) Property assessor assistant. (c) Property assessor. (d) Property assessor supervisor.

“III. No person, except boards of assessors and selectmen making appraisals pursuant to RSA 75:1, shall make appraisals without first obtaining the certification required by this section. Certification is non-assignable and cannot be transferred. Any person who willfully fails to obtain certification as provided in this section shall be subject to the penalties imposed under RSA 21-J:39, IV<sup>46</sup>.”

**Note:** Certification is required for all assessors. Courses for certification include IAAO courses 101, 102, 300, 400, USPAP (15 hours), and state statutes part 1 and 2.

## Continuing Education Requirements

Fifty hours are required every five-year cycle. More information can be found on the [New Hampshire Association of Assessing Officers](#) website.

# NEW JERSEY

## State Agency or Organization

**Department of the Treasury**

**Division of Taxation**

PO Box 251

Trenton, NJ 08695-02851

Phone: (609) 292-7974

Fax: (609) 292-9439

Email: [taxation.propadmin@treas.nj.gov](mailto:taxation.propadmin@treas.nj.gov)

Website: <https://www.state.nj.us/treasury/taxation/lpt/localtax.shtml>

## Definitions

In the State of New Jersey, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification requirements

### **New Jersey Statute 54:1-35.25**

“Examinations; applications; qualifications; fee

“Commencing in 1968, the Director of the Division of Taxation shall, annually, in March and September of each year, hold examinations of applicants for certification as tax assessor. An applicant for examination shall, not less than 30 days before an examination, present to the director written application on forms provided by the division together with satisfactory proof that the applicant is not less than 21 years of age, is a citizen of the United States, is of good health and free from disabling physical and mental defects, is of good moral character, has obtained a certificate or diploma issued after at least 4 years of study in an approved secondary school or has received an academic education considered and accepted by the Commissioner of Education as fully equivalent, and has graduated from a 4-year course at a college of recognized standing.

“An applicant who does not meet the college education requirement may substitute full-time experience in real estate appraisal work or experience in property tax assessment work on a year-for-year basis. Such application shall not be considered by the director unless accompanied by payment of a fee in the sum of \$10.00 to the order of the State Treasurer. Examinations shall be written, or both written and oral, shall be of such character as fairly to test and determine the qualifications, fitness and ability of the person tested actually to perform the duties of assessor, and shall be weighted in a manner to be prescribed by the director<sup>47</sup>.”

### **New Jersey Statute 54:1-35.30**

“Certificate necessary for appointment or reappointment

“Except as herein otherwise provided, no person shall on and after July 1, 1971, be appointed or reappointed as tax assessor in any municipality in this State unless he shall hold a tax assessor certificate. The foregoing limitation shall not apply to an assessor who shall have served continuously in office from July 1, 1967, to the date of reappointment<sup>48</sup>.”

**Note:** State certification is required along with a qualifying exam. Applicants need a four-year degree or four years of full-time experience.

## Continuing Education Requirements

“Chapter 278, P.L. 1999, enacted on December 8, 1999, provides that all tax assessor certificates now issued will expire in five years from the issuance date. Assessors must complete continuing education requirements of fifty (50) continuing education credit hours over this initial five-year period in order to maintain certification. Tax assessor certificates issued prior to July 1, 2000 expired five years from that date (June 30, 2005) and must also have been renewed. The initial five-year period for tax assessor certificates issued after July 1, 2000 begins on the date of all newly issued certificates.

“In order to track the initial five-year period in which the aforementioned fifty (50) continuing education credit hours are required, the Division of Taxation issues certificates following the March exam every year dated July 1 of that year and, following the September exam every year, dated January 1 of the year immediately following the year in which you passed the September exam. Assessors can find approved courses and additional information regarding Continuing Education and Recertification at <http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml>. Beyond this initial five-year period, renewal is required every three years, provided that assessors have obtained continuing education of thirty credit hours over three years<sup>49</sup>.”

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# NEW MEXICO

## State Agency or Organization

**Santiago Chavez, Director**

**New Mexico Taxation and Revenue Department Property Tax Division**

PO Box 25126

1209 Camino Carlos Rey

Garrey Carruthers Building, 1st Floor

Santa Fe, NM 87507

Phone: (505) 372-8314

Fax: (505) 827-0782

Website: <https://www.tax.newmexico.gov/>

## Definitions

In the State of New Mexico, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### **New Mexico Statute 4-39-2**

“Courses in property valuation and property tax administration authorized, issuance of certificates. The taxation and revenue department, in cooperation with the international association of assessing officers and the real estate appraisers board, may establish four grades of courses in the field of property valuation and property tax administration.

“The courses shall be graded in order of increasing difficulty and shall be administered by the department. Persons completing a course and passing an examination on a particular grade of property valuation and property tax administration shall be issued an appraiser’s certificate of an appropriate grade. A person shall not be issued an appraiser’s certificate of a particular grade unless the person has been issued an appraiser’s certificate for each one of the lesser grades.

“The appraiser’s certificates shall be denominated ‘Appraiser 1,’ ‘Appraiser 2,’ ‘Appraiser 3,’ and ‘Appraiser 4’ and shall be granted in order of difficulty of the course and examination completed. The ‘Appraiser 4’ certificate shall be granted for completion of the most difficult course. County assessors or appraisers who have been granted an ‘Appraiser 4’ certificate shall be designated ‘New Mexico certified appraiser’ and shall be provided by the taxation and revenue department with a certificate granting this designation<sup>50</sup>.”

### **New Mexico Administrative Code 3.6.3.16**

#### **“New Mexico Certified Appraiser Certification**

“The purpose of the New Mexico certified appraiser certificate is to recognize professionalism and competency in the valuation of property for property taxation purposes. Certified appraisers may use this designation in conjunction with the valuation of a wide range of property as it is customarily defined in their assessment jurisdiction in accordance with New Mexico property tax division’s commitment to excellence. To qualify for certification, the following general educational requirements must be fulfilled.

## NEW MEXICO (continued)

“A. To receive a New Mexico certified appraiser certificate from the New Mexico taxation and revenue department an individual must have received credit for the following qualifying educational courses: 59 Index (1) IAAO Course 101, fundamentals of real property appraisal (30 hours); (2) IAAO Course 102, income approach to valuation (30 hours); (3) IAAO Course 300, fundamentals of mass appraisal (30 hours); and (4) 30 hours of any of the following: (a) IAAO Course 201, appraisal of land; (b) IAAO Course 112, income approach to valuation II; (c) IAAO Course 311, residential modeling concepts; (d) IAAO Course 312, commercial/industrial modeling concepts; or (e) IAAO Course 320, multiple regression analysis.

“B. To receive qualifying credit for a course, an individual must pass the test with a score of seventy percent or better.

“C. Courses taken to satisfy the qualifying educational requirements shall not be repetitive in nature; each course completed shall be credited toward the required number of qualifying education hours, shall represent an increase in appraiser’s knowledge and none may be taken online.

“D. Courses approved by the New Mexico board of real estate appraisers as qualifying education are allowed but must be at least 30 hours each, not taken online, similar to the above requirements and approved by property tax division prior to the completion of the course.

“E. An individual who has received an equivalent real property appraiser certification or licensing from the New Mexico board of real estate appraisers and successfully completed the IAAO Course 300 may seek a waiver of all other educational requirements by submitting a copy of the individual’s license/certificate to the property tax division for consideration.

“F. An approved IAAO or New Mexico board of real estate appraisers, uniform standards of professional appraisal practice course is highly encouraged at any time during the certification process and for continuing education hours after certification.

“G. A minimum of 30 hours of continuing education should be completed every three years by all certified appraisers. Continuing education hours may be completed online and can be IAAO or New Mexico board of real estate appraisers approved courses. Certified appraisers are responsible for maintaining the necessary documentation to demonstrate compliance with the continuing education requirements in this rule.

“H. Courses for continuing education credit shall have significant intellectual or practical content and shall deal primarily with matters directly related to appraisal practice or to the ethical obligations of certificate holders. The primary objective of such courses shall be consistent with the taxation and revenue department’s charge to protect the public and to increase the professional competency of certificate holders<sup>51</sup>.”

**Note:** No education courses may be taken online for initial certification. See [New Mexico Code 3.6.6.16\(c\)](#).

### Continuing Education Requirements

Thirty hours are required every three years and courses may be taken online. See [New Mexico Code 3.6.6.16\(g\)](#). IAAO courses are approved courses. For additional information, see the [State of New Mexico Real Estate Appraisers Board Article 30](#).

# NEW YORK

## State Agency or Organization

### New York State Office of Real Property Tax Services

WA Harriman State Campus

Albany, NY 12227

Phone: (518) 591-5232

Website: <https://www.tax.ny.gov/research/property/assess/training/index.htm>

## Definitions

In the State of New York, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### New York Consolidated Laws Ch. 50-a, Article 3, Title 2, Sec. 318

#### “Certification of assessors

“1. Any person appointed or elected to the office of assessor shall be certified by the commissioner pursuant to this section within a minimum of one year and a maximum of three years after he or she commences his or her term of office, unless he or she has been previously certified by the commissioner and his or her certification has not expired. The period within which each assessor must become certified shall be established by the commissioner by rule based upon one or more general characteristics of the assessing unit or units in which the assessor serves, including, but not limited to (a) number of parcels; (b) classification of parcels by use; and (c) complexity of real property. At least once during each twelve-month period preceding the date by which the commissioner requires permanent certification pursuant to this section, each assessor must obtain an interim certification from the commissioner. Such interim certification shall evidence satisfactory progress in obtaining permanent certification by successful completion of one or more components of the required training. The commissioner shall transmit such interim certificate to the assessor and to the appropriate city or town clerk for filing.

“2. An assessor shall be certified upon successful completion of the basic course of training and such examinations as may be prescribed by the commissioner. The basic course of training shall be prescribed by the commissioner in accordance with the classification of assessing units established by the commissioner pursuant to subdivision one of this section.

“3. (a) An assessor or assessor-elect may be certified by the commissioner if such person satisfies the minimum qualification standards established by the commissioner for appointed assessors and passes a comprehensive examination conducted by the commissioner. The Commissioner shall annually conduct examinations for such purpose. Examinations shall be of such character as to fairly test and determine knowledge, skills and abilities necessary to perform the duties of assessor with respect to appraisal and assessment procedures, applicable laws, rules and regulations and the size and complexity of assessing units. (b) The commissioner may, in its discretion, waive any of the courses of training or may certify without examination any assessor or assessor-elect, provided that such person is: (i) a member of the institute of assessing officers of the New York state assessor’s association or is a member of the American institute of real estate appraisers; or (ii) designated as a senior real property appraiser by the society of real estate appraisers or (iii) designated a certified assessment evaluator or an accredited assessment evaluator by the international association of assessing officers.

## NEW YORK (continued)

“4. Notwithstanding the provisions of this subdivision or any other law, the travel and other actual and necessary expenses incurred by an appointed or elected assessor, or by an assessor-elect prior to the commencement of his term, in satisfactorily completing courses of training as required by this title or as approved by the commissioner, including continuing education courses prescribed by the commissioner which are satisfactorily completed by any elected assessor, shall be a state charge upon audit by the comptroller. Travel and other actual and necessary expenses incurred by an acting assessor who has been exercising the powers and duties of the assessor for a period of at least six months, in attending training courses no earlier than twelve months prior to the date when courses of training and education are required, shall also be a state charge upon audit by the comptroller. Candidates for certification as eligible for the position of assessor, other than assessors or assessors-elect, shall be charged for the cost of training materials and shall be responsible for all other costs incurred by them in connection with such training.

“5. Notwithstanding the provisions of sections three hundred eight and three hundred thirty-four of this title, a village assessor, who satisfies the minimum qualification standards established by the commissioner pursuant to subdivision four of section three hundred ten of this title, may complete the basic course of training prescribed by the commissioner pursuant to this section. Where such training is successfully completed, a village assessor shall be certified as provided by this section<sup>52</sup>.”

**Note:** New York Consolidated Laws, Ch. 50, Article 3, Sec. 318 requires state certification for both elected and appointed officials within three years. State certification is waived if an IAAO designation has already been earned.

In addition, the basic course of training as set forth for the Sole Appointed Assessor in 20 NYCRR 8188 (§8188-2.6) is required for all assessors within three years of beginning a term of office. The Real Property Tax Law requires that an uncertified assessor show progress toward permanent certification by completing courses during each year of service. This is referred to as interim certification.

### Continuing Education Requirements

After certification, assessors must participate in a continuing education program by successfully completing an average of 12 continuing education credits every year. In addition, completion of an approved ethics component is required no more than one year prior to or one year after reappointment or re-election to office.

Additional information can be found by visiting the New York Department of Taxation and Finance [Sole Appointed Assessor: Appointment and certification information](#) webpage.



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# NORTH CAROLINA

## State Agency or Organization

**David Duty, Education Manager**

**North Carolina Department of Revenue Property Tax Section**

501 N. Wilmington St.

PO Box 871

Raleigh, NC 27604

Phone: (919) 814-1134

E-mail: [david.duty@ncdor.com](mailto:david.duty@ncdor.com)

Website: <https://www.ncdor.gov/>

## Definitions

In the State of North Carolina, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

**North Carolina General Statutes 105-294**

“County assessor.

“(a) Appointment.—Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

“(b) Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) Be at least 21 years of age as of the date of appointment;
- (2) Hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) Within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics: 63 Index a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation; b. The theory and practice of estimating the fair market value of real property for ad valorem tax purposes; c. The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and d. Property assessment administration.

## NORTH CAROLINA (continued)

(4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.

“(c) Certification.—Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

“(d) In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

“(e) The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

“(f) Alternative to separate office of county assessor.—Pursuant to Act [Article] VI, Section 9 of the North Carolina Constitution, the office of county assessor is hereby declared to be an office that may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners<sup>53</sup>.”

**Note:** Certification by the North Carolina Department of Revenue is required within two years of appointment. Initial certification requires four courses and a passing grade on a comprehensive exam.

Program requirements are found in the *Regulations for Certification and Continuing Education of County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina*.

The [North Carolina Association of Assessing Officers \(NCAAO\)](#) has voluntary designation programs, including the North Carolina Certified Assessor. Voluntary designation through NCAAO requires graded courses, five years' experience, and conducting a county-wide revaluation. Continuing education hours toward the mandatory certification also count toward voluntary designation.

### Continuing Education Requirements

Thirty hours are required every two years to qualify for reappointment.

# NORTH DAKOTA

## State Agency or Organization

### Office of State Tax Commissioner

600 E. Boulevard Ave., Dept. 127

Bismarck, ND 58505-0599

Phone: (701) 328-7088

Website: <https://www.tax.nd.gov/>

## Definitions

In North Dakota, and “assessment official” means a person responsible for initially determining the assessments of real property in a township, assessment district, or a city. The term also includes a county director of tax equalization who is responsible for supervising and instructing the township assessors and class II city assessors.

**Class I City Assessor** means an assessor for a city with a population of 5,000 or more.

**Class II City Assessor** means an assessor for a city with a population of less than 5,000.

**County Director of Tax Equalization** means a person appointed pursuant to [North Dakota Century Code, Chapter 11-10.1](#).

**Township Assessor** means a person appointed or elected as assessor pursuant to

[North Dakota Century Code, Chapter 58-05](#). The term also includes a person appointed as a district assessor as defined in [North Dakota Century Code, Sections 57-02-29 & 33](#).

## Licensing/Certification Requirements

### North Dakota Century Code 57-02-01.1

“Certification of assessors.

“The state supervisor of assessments shall certify assessors as provided in this section.

“1. To be certified as a class I assessor, an individual must: a. Have a high school diploma or its equivalent. b. Successfully complete one hundred eighty hours of assessment and appraisal instruction approved by the state supervisor of assessments. The number of hours of instruction determined necessary by the state supervisor of assessments for each of the following topics is required: (1) Tax administration. (2) Principles and theory of value. (3) Residential property appraisal. (4) Commercial property appraisal. (5) Agricultural property valuation.

“2. To be certified as a class II assessor, an individual must:

a. Have a high school diploma or its equivalent.

b. Successfully complete eighty hours of assessment and appraisal instruction approved by the state supervisor of assessments. The number of hours of instruction determined necessary by the state supervisor of assessments for each of the following topics is required: (1) Tax administration. (2) Principles and theory of value. (3) Residential property appraisal. (4) Commercial property appraisal. (5) Agricultural property valuation.

“3. The state supervisor of assessments may allow credit against required instruction in any topic under subdivision b of subsection 1 and subdivision b of subsection 2 upon receipt of documented training in this state or another state in the topic.

## NORTH DAKOTA (continued)

“4. An individual appointed as an assessor must hold the required assessor certificate at the time of appointment or obtain that certificate within two years after initial appointment or by July 31, 2017, whichever is later. An assessor who does not obtain the required certificate within two years after initial appointment or by July 31, 2017, whichever is later, or who does not maintain that certificate in good standing is not eligible for re-appointment.

“5. An assessor certificate is valid for a term of two years from the first day of the calendar year for which it becomes effective.

“6. A class I assessor certificate may be renewed if the holder has completed twenty hours of approved classroom instruction or seminars during the term of the certificate. For purposes of this subsection, an assessor certificate holder is entitled to one and one-half hours of credit for each hour spent as an instructor of approved classroom instruction or seminars during the term of the certificate.

“7. A class II assessor certificate may be renewed if the holder has completed ten hours of approved classroom instruction or seminars during the term of the certificate.

“8. The state supervisor of assessments shall notify the holder of an assessor certificate of the time for application for renewal of the individual’s certificate. The state supervisor of assessments shall notify the governing body of the taxing district employing an assessor whose certificate is not renewed or whose certificate is suspended or revoked.

“9. Any person who is denied a certificate under this section may appeal to the tax commissioner for a hearing under chapter 28-32. 10. The tax commissioner may adopt rules under chapter 28-32 for the administration of this section<sup>54</sup>.”

**Note:** North Dakota requires state certification for four levels<sup>54</sup>:

- **Class II City:** 24 hours within 12 months
- **Class I City:** 150 hours within 3 years
- **County Director of Tax Equalization:** 190 hours within three years of appointment, including IAAO Courses 101, 102, 202, and 300
- **Township Assessor:** 24 hours within 12 months

### Continuing Education Requirements

Township and Class II City assessors’ certificate is valid for one year and is renewable by attending the annual seminar. Class I city and county assessor are certified for four-year terms and must complete 40 hours during the certification period. See the [North Dakota Century Code](#) for more information.

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# OHIO

## State Agency or Organization

### Tax Commissioner's Office

4485 Northland Ridge Blvd.

Columbus, OH 43229

Phone: (855) 567-8292

Website: <https://tax.ohio.gov/wps/portal/gov/tax/>

## Definitions

In the State of Ohio, the chief assessing officer for local government is titled Auditor.

## Licensing/Certification Requirements

Currently there are no certification requirements for auditors.

## Continuing Education Requirements

### Ohio Revised Code Sec. 319.04

County Auditors are required by law to complete at least twenty-four hours of continuing education per four-year term. Sixteen hours must be completed during the first year of the term of office and at least two hours of ethics and substance abuse education must be included. The County Auditor's Association of Ohio (CAAO) is charged with approval of courses as well as record keeping. The CAAO bylaws require 48 hours of education per four-year term, however membership in CAAO is voluntary<sup>55</sup>. Visit the [County Auditors' Association of Ohio](#) website for more information.

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# OKLAHOMA

## State Agency or Organization

### Oklahoma Tax Commission

2501 N. Lincoln Boulevard  
Oklahoma City, OK 73194

### Ad Valorem Division

PO Box 269060  
Oklahoma City, OK 73126-9060  
Phone: (405) 319-8200  
Website: <https://oklahoma.gov/tax/ad-valorem.html>

## Definitions

In the State of Oklahoma, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Oklahoma Statutes, Title 68, Sec. 2816

“Officers and personnel—educational accreditation

“A. The Director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors’ offices and all personnel involved in the actual appraisal of real property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

“B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

“1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor’s election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor’s office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

“2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed. Advanced accreditation shall consist of successful completion of four (4) academic units. Each unit shall consist of one of the following topics: a. appraisal procedures, b. valuation of personal property, c. valuation of agricultural property, and d. mass appraisal procedures.

## OKLAHOMA (continued)

“3. A county assessor’s deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

“4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be completed within eighteen (18) months of January 1, 1991 or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

“C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor’s offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement<sup>56</sup>.”

**Note:** All personnel involved with the valuation of real property (including the assessor, staff, the Director, and the staff of the oversight agency) must obtain and maintain accreditation as defined by this statute.

### Continuing Education Requirements

Per Oklahoma Statutes, Title 68, Section 2816, required personnel have up to 18 months to pass the first two courses for initial accreditation. After obtaining initial accreditation, they have 18 more months to pass four additional courses for advanced accreditation. To maintain advanced accreditation, they must accumulate a mixture of 30 hours of classroom and/or conference instruction every three years.

Oklahoma State University, Center for Local Government Technology maintains a training program called [Assessor Training Accreditation Program \(ATAP\)](#). Initial and advanced accreditation are offered in seven academic units. Selected IAAO courses have been approved for substitution in five of the seven units.

**ATAP Curriculum and website:** <http://clgtokstate.com/atap.htm>



# OREGON

## State Agency or Organization

### Oregon Department of Revenue

#### Property Tax Division, Appraiser Continuing Education

Peter Zupan

955 Center St. NE

PO Box 14380

Salem, OR 97301-2555

Salem, OR 97310

Phone (inside Oregon): (800) 356-4222 • Outside Oregon: (503) 945-8547

Email: [continuing.education@oregon.gov](mailto:continuing.education@oregon.gov)

Website: <https://www.oregon.gov/DOR/programs/property/Pages/default.aspx>

## Definitions

In the State of Oregon, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Oregon Revised Statutes, Vol. 8 Title 29, Chapter 308.010, Sec. 308.010

“(1) A registered appraiser is an individual who has successfully qualified and is employed pursuant to county civil service or state merit system requirements, or who is currently certified by the Oregon Department of Administrative Services as having successfully passed an examination for Property Appraiser I or analogous merit system classification prepared by the Oregon Department of Administrative Services and conducted and graded by the Oregon Department of Administrative Services or the appropriate county civil service body. The examination shall be approved by a standing five-member committee of the Oregon State Association of County Assessors selected by the association for that purpose<sup>57</sup>.”

## Continuing Education Requirements

### Oregon Administrative Rule 150-308-0050

“Continuing Education Requirements for Assessors

“(1) Assessors and directors of assessment and taxation must have 15 credits of technical training, 15 credits of management training and 15 credits which they can allocate in any combination of technical or management credits for a total of 45 credits every two years. Newly appointed or elected assessors must complete 20 credits of technical training, 20 credits of management training and 20 credits which they can allocate in any combination of technical or management credits for a total of 60 credits within the first two calendar years following their appointment or election.

“(a) Technical training must be in the area of assessment and taxation such as appraisal, budgets, ratio studies, and tax rate computation. A minimum of 15 credits of technical training must be completed every two years. Assessors and directors of assessment and taxation must complete a course in Basic Mass Appraisal.

“(b) Management training must be in the area of personnel relations (hiring, discipline, dismissals) office management and management of an appraisal program. A minimum of 15 credits of management training must be taken every two years.

“(2) Completion of the continuing education requirements under this rule for assessors and directors of assessment and taxation shall be considered to meet the continuing education requirements of ORS 308.010(4)(a)<sup>58</sup>.”

# PENNSYLVANIA

## State Agency or Organization

### Pennsylvania State Tax Equalization Board

200 N. 3rd St., #5

Harrisburg, PA 17101

Phone: (717) 787-5950

Website: <https://dced.pa.gov/local-government/boards-committees/tax-equalization-division/>

## Definitions

In the State of Pennsylvania, the chief assessing officer for local government is titled Chief Assessor.

## Licensing/Certification Requirements

### Pennsylvania Statutes Title 63, Ch. 13D 458.6

#### “485.6 Qualifications for Certification

“(a) **Requirement.**—All persons responsible for the valuation of real property for ad valorem taxation purposes in this Commonwealth and all revaluation company personnel shall be certified under this act.

“(b) **Application.**—Application for certification shall be made to the board by completion of the board’s prescribed application form and shall be accompanied by the appropriate fee established by the board. An applicant shall:

- (1) (Reserved).
- (2) Have a high school diploma, or its equivalent, or two years of assessing experience.
- (3) Be at least 18 years of age.
- (4) Be a resident of this Commonwealth for at least six months. This paragraph does not apply to revaluation company personnel.
- (5) Have successfully completed a minimum of 90 hours of the basic courses of study approved by the board covering the appraisal assessing profession or any other professional courses acceptable to the board. The basic course of study shall include instruction on judicial interpretation of the uniformity clause of the Constitution of Pennsylvania. At the discretion of the county commissioners of a county, the county may reimburse county assessors for the costs of completing the courses of study required by this subsection.

“(c) **Examination.**— Applicants shall successfully complete a comprehensive examination covering all phases of the appraisal process and the assessment function established by the assessment statutes of this Commonwealth. Any such examination shall be prepared and administered by a qualified and approved professional testing organization in accordance with section 812.1 of the act of April 9, 1929 (P.L. 177, No. 175), known as The Administrative Code of 1929.

“(d) **Certification.**—Upon successful completion of the comprehensive examination, the board shall issue a Certified Pennsylvania Evaluator’s Certificate to the applicant. A certificate shall be valid for two years or until the next renewal cycle administered by the board for other professional certification renewals, whichever occurs earlier [59].”

## PENNSYLVANIA (continued)

**Note:** Pennsylvania requires all assessors to be certified by completing 90 hours of basic courses of study approved by the board. Additional information can be found in the [Certified Evaluator and Appraiser Examination Candidate Information Bulletin](#). Those employed as assessors will have three years to obtain the certification (CPE). Effective March 17, 1992, the responsibility to certify assessors shifted from the State Tax Equalization Board to the [State Board of Certified Real Estate Appraisers](#). This Act covers all assessors and personnel from mass appraisal companies conducting reappraisals in the Commonwealth.

### Continuing Education Requirements

#### Pennsylvania Statutes Title 63, Ch. 13D 458.4

“(d) Continuing education.

“A Certified Pennsylvania Evaluator applying for renewal of certification shall submit proof to the board that, during the two years immediately preceding renewal, the individual has satisfactorily completed the required minimum hours of continuing education relating to assessment and appraisal practice. The board shall approve continuing education courses and providers and set the required minimum hours pursuant to regulations promulgated by the board<sup>60</sup>.”

**Note:** Assessors renew every two years and must complete 20 hours of continuing education approved by the board.

# RHODE ISLAND

## State Agency or Organization

### Division of Municipal Finance

### Rhode Island Department of Revenue

One Capitol Hill, 1st Floor

Providence, RI 02908

Phone: (401) 574-9900

Fax: (401) 574-9912

Website: <https://municipalfinance.ri.gov/>

## Definitions

In the State of Rhode Island, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Levy and Assessment of Local Taxes

“§ 44-5-11.1 Certification of businesses and employees engaged in revaluing property.

“(a) All persons, firms, associations, partnerships, and corporations engaged in the business of revaluing property for any town or city pursuant to the provisions of § 44-5-11.6 shall be certified by the department of revenue.

“(b) All employees of persons, firms, associations, partnerships, and corporations referred to in subsection (a) of this section shall, prior to revaluing property for any town or city pursuant to the provisions of § 44-5-11.6, be certified by the department of revenue as qualified to perform the services.

“(c) Each person, firm, association, partnership, or corporation referred to in subsection (a) of this section shall, prior to revaluing property for any town or city pursuant to the provisions of § 44-5-11.6, disclose to the town or city council of that municipality, all standards to be used in conducting the revaluation and secure approval of the town or city council.

“(d) (1) The director of revenue shall promulgate rules and regulations as are necessary to carry out the purposes of this section. (2) The rules and regulations shall include, but shall not be limited to, the following requirements: (i) The person, firm, association, partnership, or corporation:

(A) Must demonstrate experience in the field of assessing, revaluation, and ad valorem appraising.

(B) Must list all officers engaged in the revaluation process in Rhode Island.

(C) Must list all project managers, field supervisors, reviewers, appraisers, and other personnel engaged in the revaluation process in Rhode Island;

(D) Must provide a list of the five (5) most recent revaluation projects performed within the preceding ten (10) years, including the municipality and state in which the work was performed as well as the project supervisor for each project;

(E) Must post a performance surety bond;

(F) Demonstrate financial solvency of the company;

(G) List all pending litigation, if any, to which the company is a party; (ii) The rules and regulations shall require ad valorem appraisers to have either proper designations from recognized professional organizations or written examinations by the licensing agency<sup>61</sup>.”

## RHODE ISLAND (continued)

### Annual Training Institute for Tax Assessors

“§ 44-5-11.3 Annual training institute for tax assessors. –

“(a) The director of the department of revenue, in cooperation with the Rhode Island association of assessing officers shall establish and conduct an annual training institute for local tax assessors. The training institute shall consist of certified training courses in such areas as the cost approach, market data approach, and income approach to property valuation; the use of computer technology for property tax assessments and maintenance, the application of Rhode Island law to property tax administration, and containing education. For this purpose, the department may cooperate with educational institutions, local, regional, state, or national assessors’ organizations, and with any other appropriate professional organizations. A local tax assessor who has successfully completed the training program, or who has obtained the necessary amount of credits, shall be awarded the designation of Rhode Island Certified Assessor (R.I.C.A.).

“(b) An applicant, who is a member of a local assessment personnel staff, who has successfully completed the training program, or who has obtained the necessary courses, shall be awarded the designation of Rhode Island Certified Assessment Personnel (RICAP).

“(c) The Rhode Island Association of Assessing Officers shall establish a program of recertification, approved by the department of revenue, for all designated members<sup>61</sup>.”

**Note:** Assessors are not required to be a Certified Assessor to serve as a city/town’s assessor. Certification is voluntary. For the voluntary certification program, requirements for the Rhode Island Certified Assessor Program (RICAP) include three years of experience, IAAO 101, Rhode Island Administration Course, and an ethics course.

Requirements for the Rhode Island Certified Assessor (RICA) designation include three years of experience, at least one year as an assessor, IAAO 101, IAAO 102, Rhode Island Administration Course, an ethics course, and 30 additional hours. The Rhode Island Association of Assessing Officers provides the education courses for the state certification program.

### Continuing Education Requirements

The suggested number of hours for the RICA and RICAP is 30 hours over a three year period. The State of Rhode Island does not require nor track continuing education.

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# SOUTH CAROLINA

## State Agency or Organization

### Department of Revenue

PO Box 125

Columbia, SC 29214

Phone: (803) 898-5000

E-mail: [propertytax@dor.sc.gov](mailto:propertytax@dor.sc.gov)

Website: <https://dor.sc.gov/>

### South Carolina Real Estate Appraisers Board

#### Laura Smith, Administrator

110 Centerview Dr.

Columbia, SC 29210

Phone: (803) 896-4630

Email: [REAB@llr.sc.gov](mailto:REAB@llr.sc.gov)

Website: <https://llr.sc.gov/appr/>

## Definitions

In the State of South Carolina, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements (Applies to both county and state assessors and appraisal staff)

### South Carolina Code of Laws Title 40 Ch. 60 Sec. 33

“Educational and applicable experience requirements.

“In addition to the requirements of Section 40-60-31, an applicant for a permit, license, or certification shall provide proof of having met the following educational and applicable experience requirements:

“(1) To qualify as an apprentice appraiser, an applicant shall: (a) furnish evidence that the applicant will be supervised by an appraiser who is state certified by the board; (b) furnish evidence that the applicant has successfully completed within the past five years at least seventy-five hours of courses approved by the board; and (c) attend a trainee/supervisor orientation conducted in compliance with AQB requirements.

“(2) To qualify as a state-licensed appraiser, an applicant shall: (a) furnish evidence that the applicant has successfully completed within the past five years one hundred fifty hours of education required for licensure by the board in approved appraisal courses; (b) demonstrate two thousand hours of appraisal experience since January 1, 1992, but in not less than twenty-four months. Experience may include, but is not limited to, fee and staff appraisal, ad valorem tax appraisal not to exceed forty percent of the total hours claimed, review appraisal, appraisal analysis, highest and best use analysis, and feasibility analysis/study. The verification for experience credit claimed by an applicant must be by affidavit on forms prescribed by the board; and (c) pass an examination approved by the board. The prerequisites to sit for the examination are completion of the educational requirements and appraisal experience.

“(3) To qualify as a state-certified residential appraiser, an applicant shall: (a) furnish evidence that the applicant has successfully completed within the past five years two hundred hours of education required for residential certification by the board in approved appraisal courses; (b) demonstrate two thousand five hundred hours of appraisal experience since January 1, 1992, but in not less than twenty-four months.

## SOUTH CAROLINA (continued)

Experience may include, but is not limited to, fee and staff appraisal, ad valorem tax appraisal not to exceed forty percent of the total hours claimed, review appraisal, appraisal analysis, highest and best use analysis, and feasibility analysis/study. The verification for experience credit claimed by an applicant must be by affidavit on forms prescribed by the board; and (c) pass an examination approved by the board. The prerequisites to sit for the examination are completion of the educational requirements and appraisal experience.

“(4) To qualify as a state-certified general appraiser an applicant shall: (a) furnish evidence that the applicant has successfully completed within the past five years three hundred hours of education required for general certification by the board in approved appraisal courses; (b) demonstrate three thousand hours of appraisal experience since January 1, 1992, but in not less than thirty months and of which at least fifty percent must be in nonresidential

appraisal work. Experience may include, but is not limited to, fee and staff appraisal, ad valorem tax appraisal not to exceed forty percent of the total hours claimed, review appraisal, appraisal analysis, highest and best use analysis, and feasibility analysis/study. The verification for experience credit claimed by an applicant must be by affidavit on forms prescribed by the board; and (c) pass an examination approved by the board. The prerequisites to sit for the examination are completion of the educational requirements and appraisal experience.

“(5) To qualify as a licensed mass appraiser, state-certified residential mass appraiser, or state-certified general mass appraiser, the applicant shall satisfy the requirements enumerated in this section, and any other applicable provisions of this chapter to qualify, respectively, as a licensed appraiser, state-certified residential appraiser, and state-certified general appraiser, with the exception that one hundred percent of the required experience hours for the mass appraiser designations may be in the area of mass appraisals<sup>62</sup>.”

**Note:** Three levels of mass appraiser certification may be obtained:

- Licensed Mass Appraiser (requires 150 hours of training)
- State-Certified Residential Mass Appraiser (requires 200 hours of training)
- Licensed Mass Appraiser (requires 150 hours of training)

All three levels require varying amounts of experience. IAAO courses are NOT approved courses for qualifying or continuing education by the [South Carolina Real Estate Appraisers Board](#).

## Continuing Education Requirements

### South Carolina Code of Laws Title 40 Ch. 60 Sec. 35

“Continuing education requirements; exceptions

“(A)(1) For renewal of an active permit, license, or certification, an appraiser shall present evidence biennially of satisfactory completion by the applicant of twenty-eight hours of instruction in courses or seminars that have been approved by the board, of which seven hours must be the National USPAP update course current at the time of renewal<sup>63</sup>.”

**Note:** Continuing education for personnel in the ad valorem field is 28 hours every two years, with 14 hours approved by the South Carolina Department of Revenue.



# SOUTH DAKOTA

## State Agency or Organization

### South Dakota Department of Revenue

#### Property Tax Division

445 E. Capital Ave.

Pierre, SD 57501

Phone: (605) 773-3311

E-mail: [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

Website: <https://dor.sd.gov/businesses/taxes/>

## Definitions

In the State of South Dakota, the chief assessing officer for local government is titled Director of Equalization.

## Licensing/Certification Requirements

### South Dakota Administrative Rule 64:02:01:03

“Certification required.

“Any individual assessing or appraising property in this state for property tax purposes shall be certified by the department.

Temporary certificate.

“The department may issue a temporary certificate to an individual under the condition that the individual receives a permanent certificate under § 64:02:01:03.02 within one year of the temporary certificate’s issuance<sup>64</sup>”

**Note:** When members of the [South Dakota Association of Assessing Officers](#) finish the initial certification program, they are given the professional designation of Certified Appraiser Assessor, (CAA). The South Dakota Association of Assessing Officers also offers a higher designation of Certified South Dakota Assessor (CSDA). This designation is optional and is currently held by about 12 of the association’s active members. This designation requires active membership in the state assessor’s association for one year, two written appraisal reports, and passing an additional comprehensive exam.

## Continuing Education Requirements

### South Dakota Administrative Rules 64:02:03:16.02

“Permanent certification renewal requirements.

“The following requirements to renew a permanent certificate must all be completed during each of the first, second, third, and fourth renewal periods:

“(1) Attend three annual assessors schools and receive a passing grade on the final exam. One school must be a 30 hour (excluding final examination time) course from the IAAO educational curriculum, unless the individual has previously successfully completed a total of five different department-approved IAAO courses;

“(2) Attend three department-approved conferences, one of which must be an SDAAO conference;

“(3) Complete 12 approved continuing education hours. Any continuing education hours must be approved by the secretary prior to completion; and

## SOUTH DAKOTA (continued)

“(4) Complete and pass a USPAP course approved by the secretary in an even numbered year. For the first renewal period, the individual must also complete a tested 15-hour USPAP course in an even numbered year. The individual may complete the 15-hour tested course prior to beginning the first renewal period<sup>65</sup>.”

### **South Dakota Administrative Rules 64:02:03:16:03**

“Fifth or subsequent permanent certification renewal period requirements.

“The following requirements must be completed for permanent certification renewal of individuals in their fifth and subsequent renewal period:

“(1) Attend a total of four annual assessors schools or department-approved conferences, two of which must be the annual assessors school and an SDAAO conference. All courses taken by the individual, except the IAAO course, shall be pass/fail;

“(2) Complete eight approved continuing education hours. Any continuing education hours must be approved by the secretary prior to completion; and

“(3) In addition, during any even numbered year, the individual must complete a USPAP course approved by the secretary<sup>66</sup>.”

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# TENNESSEE

## State Agency or Organization

### Division of Property Assessments

1400 James K. Polk State Office Buildings

425 Rep. John Lewis Way N

Nashville, TN 37243-3400

Phone: (615) 401-7737

Email: [DPA.Administration@cot.tn.gov](mailto:DPA.Administration@cot.tn.gov)

Website: <https://www.comptroller.tn.gov/pa/>

## Definitions

In the State of Tennessee, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

While not a law, the state has a program of assessment education and certification administered by the Tennessee State Board of Equalization. There are five levels of certification and two designations. The assessment certification and education program consists of specified IAAO and state classes as well as experience. Designations require successful completion of a case study and exams.

## Continuing Education Requirements

Tennessee does not have a law requiring licensing or certification for assessors/appraisers. They do offer a training and professional development program. The continuing education requirement is 50 hours over a five-year period to maintain state designation. This can be approved specialized training, seminars, or IAAO courses.

For additional information, see the Rules of Tennessee State Board of Equalization, [Chapter 0600-04, Assessment Certification and Education Program](#).

# TEXAS

## State Agency or Organization

**Texas Department of Licensing and Regulation**

**Property Tax Professionals**

PO Box 12157

Austin, TX 78711

Phone: (512) 463-6599

Email: [cs.tax.professionals@tdlr.texas.gov](mailto:cs.tax.professionals@tdlr.texas.gov)

Website: <https://www.tdlr.texas.gov/taxprof/taxprof.htm>

## Definitions

In the State of Texas, the chief assessing officer for local government is titled Chief Appraiser.

## Licensing/Certification Requirements

**Tax Code Title 1, Subtitle B, Chapter 6.05**

“Appraisal office. (c) The chief appraiser is the chief administrator of the appraisal office. Except as provided by Section 6.0501, the chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors. If a taxing unit performs the duties of the appraisal office pursuant to a contract, the assessor for the unit is the chief appraiser. To be eligible to be appointed or serve as a chief appraiser, a person must be certified as a registered professional appraiser under Section 1151.160, Occupations Code, possess an MAI professional designation from the Appraisal Institute, or possess an Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE), or Residential Evaluation Specialist (RES) professional designation from the International Association of Assessing Officers.

“A person who is eligible to be appointed or serve as a chief appraiser by having a professional designation described by this subsection must become certified as a registered professional appraiser under Section 1151.160, Occupations Code, not later than the fifth anniversary of the date the person is appointed or begins to serve as chief appraiser. A chief appraiser who is not eligible to be appointed or serve as chief appraiser may not perform an action authorized or required by law to be performed by a chief appraiser, including the preparation, certification, or submission of any part of the appraisal roll. Not later than January 1 of each year, a chief appraiser shall notify the comptroller in writing that the chief appraiser is either eligible to be appointed or serve as the chief appraiser or not eligible to be appointed or serve as the chief appraiser<sup>67</sup>.”

**Note:** The following designations are allowed as a basis for qualifying for the chief appraiser position, but they are not mandatory: MAI from AI, or AAS, CAE or RES from IAAO. New Chief Appraisers have five years to complete.

[The Texas Administrative Code](#) also provides for licensing and regulation of property tax appraisers ( four levels) and assessor-collectors ( four levels). The highest levels are Registered Professional Appraiser (RPA) and Registered Texas Assessor-Collector (RTA).

[The Institute of Certified Tax Administrators](#) is a subsidiary of the [Texas Association of Assessing Officers](#) and offers the Certified Tax Administrator (CTA) designation. Requirements include possession of a state RPA or RTA and additional graded coursework. However, it is not recognized by the State of Texas as an official designation.

## Continuing Education Requirements

### Texas Administrative Code Title 16, Part 4, Rule 94.25

#### “Continuing Education

“(b) A Registered Professional Appraiser (RPA) must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include: (1) two hours in ethics as required by §94.25(j)(3); (2) a state laws and rules update course; and (3) 3.5 hours in USPAP. (c) A Registered Professional Appraiser (RPA) that is a chief appraiser must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include: (1) 3.5 hours in USPAP; (2) a state laws and rules update course; (3) two hours in chief appraiser ethics, as required by §94.25(j)(3); and (4) 15 hours in one or more of the topics listed in §94.25(j)(1), (3), (4), (5), or (6). (5) The provisions of subsection

“(c) are effective for those registrations expiring on or after January 1, 2015.

“(d) A Registered Texas Assessor-Collector (RTA) must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include: (1) two hours in ethics; and (2) a state laws and rules update course.

“(e) A Registered Texas Collector (RTC) must complete 10 hours of approved continuing education to be eligible to renew the registration. The continuing education must include: (1) two hours in ethics; and (2) a state laws and rules update course.

“(f) Continuing education credit must be completed during the 24-month period before the expiration of the license. Newly certified registrants are not required to complete continuing education until their second renewal after their certification deadline.

“(g) For a late renewal, the continuing education hours must have been completed within the two-year period prior to the date of renewal.

“(h) A course approved for use under §94.21 may be taken for continuing education credit.

“(i) A registrant may not receive continuing education credit for attending the same department-numbered course more than once within the two-year period prior to the date of renewal. 81 Index

“(j) To be approved by the Comptroller, a provider’s course must be dedicated to instruction in:

- (1) appraisal procedures and methods;
- (2) tax assessment and collection;
- (3) ethics; (A) general; or (B) chief appraiser;
- (4) laws and rules;
- (5) USPAP; or
- (6) customer service<sup>68</sup>.”

**Note:** Texas requires 30 hours of continuing education every two years.

## State Agency or Organization

### Utah State Tax Commission Property Tax Division

210 N. 1950 W.

Salt Lake City, UT 84134

Phone: (801) 297-3600

E-mail: [propertytax@ut.gov](mailto:propertytax@ut.gov)

Website: <https://propertytax.utah.gov/>

## Definitions

In the State of Utah, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Utah Code Title 17, Ch.17, Sec. 2

“Assessor to be state qualified—Vacancy—Filling vacancy.

“(1) As used in this section: (a) “State-certified appraiser” means a state-certified general appraiser or state-certified residential appraiser as those terms are defined in Section 61-2g-102. (b) “State-licensed appraiser” means the same as that term is defined in Section 61-2g-102.

“(2) An individual elected to the office of county assessor shall: (a) meet the requirements described in Section 17-16-1; and (b)(i) except as provided in Subsection (2)(b)(ii), if elected on or after November 1, 1993, become a state-licensed or state-certified appraiser no later than 36 months after the day on which the individual’s term of office begins; or (ii) if elected on or after January 1, 2010, in a county of the first, second, or third class, be a state-licensed or state-certified appraiser before filing a declaration of candidacy for the office of county assessor.

“(3) The county assessor’s office is vacant if: (a) an assessor fails to meet the requirements described in Subsection (2); or (b) no individual who meets the requirements described in Subsection (2) timely files a declaration of candidacy for the office of county assessor.

“(4) (a) If a vacancy described in Subsection (3) occurs, the county legislative body shall fill the vacancy in accordance with Sections 17-53-104 and 20A-1-508. (b) The individual who the county legislative body selects to fill the vacancy shall be a state-licensed or state-certified appraiser before the individual assumes the office of county assessor.

“(5) If the county legislative body cannot find an individual who meets the requirements described in Subsection (2) to fill a vacancy described in Subsection (3), the county legislative body may contract with a state-licensed or state-certified appraiser from outside the county to fill the remainder of the county assessor’s term of office<sup>69</sup>.”

### Utah Code Title 59, Ch. 2, Sec. 701

“Appraisal by certified or licensed appraisers—Appraiser trainees—Certification of elected county assessors—Commission may prescribe additional requirements for appraisers

“(1)(a) Except as provided in Subsection (1)(b), a person performing an appraisal for purposes of establishing fair market value of real estate or real property for the assessment roll shall be the holder of an appraiser’s certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act. (b) Notwithstanding Section 61-2g-301, an uncertified or unlicensed appraiser trainee who is registered under Section 61-2g-302 may appraise property under the direction of a holder of an

## UTAH (continued)

appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

“(2) The limitations on appraisal authority under Subsections 61-2g-311(1) and (2) and Section 61-2g-312 do not apply to a person performing an appraisal for purposes of establishing fair market value for the assessment roll.

“(3) The commission may prescribe additional requirements for any person performing an appraisal for purposes of establishing fair market value for the assessment roll<sup>70</sup>”

### Utah Code Title 61, Ch. 2g, Sec. 301

“License or certification required.

“(1) Except as provided in Subsection (2), it is unlawful for a person to prepare, for valuable consideration, an appraisal, an appraisal report, a certified appraisal report, or perform a consultation service relating to real estate or real property in this state without first being licensed or certified in accordance with this chapter.

“(2) This section does not apply to:

“(a) a principal broker, associate broker, or sales agent as defined by Section 61-2f-102 licensed by this state who, in the ordinary course of the broker's or sales agent's business, gives an opinion: (i) regarding the value of real estate; (ii) to a potential seller or third-party recommending a listing price of real estate; or (iii) to a potential buyer or third-party recommending a purchase price of real estate;

(b) an employee of a company who states an opinion of value or prepares a report containing value conclusions relating to real estate or real property solely for the company's use;

(c) an official or employee of a government agency while acting solely within the scope of the official's or employee's duties, unless otherwise required by Utah law;

(d) an auditor or accountant who states an opinion of value or prepares a report containing value conclusions relating to real estate or real property while performing an audit;

(e) an individual, except an individual who is required to be licensed or certified under this chapter, who states an opinion about the value of property in which the person has an ownership interest;

(f) an individual who states an opinion of value if no consideration is paid or agreed to be paid for the opinion and no other party is reasonably expected to rely on the individual's appraisal expertise;

(g) an individual, such as a researcher or a secretary, who does not render significant professional assistance, as defined by the board, in arriving at a real estate appraisal analysis, opinion, or conclusion;

(h) an attorney authorized to practice law in any state who, in the course of the attorney's practice or tax appeal services, uses an appraisal report governed by this chapter or who states an opinion of the value of real estate; or

(i) a person who is not an appraiser who presents or provides a price estimate, evidence, or property tax information solely for a property tax appeal in accordance with [Section 59-2-1017](#).

“(3) An opinion of value or report containing value conclusions exempt under Subsection (2) may not be referred to as an appraisal.

“(4) Except as provided in Subsection (2), to prepare or cause to be prepared in this state an appraisal, an appraisal report, or a certified appraisal report, an individual shall: (a) apply in writing for licensure or certification as provided in this chapter in the form the division may prescribe; and (b) become licensed or certified under this chapter<sup>71</sup>”



## UTAH (continued)

**Note:** Three levels of [appraisal licensing in Utah](#) are provided by the state:

- State Licensed Appraiser ( first)
- State Certified Residential Appraiser (second)
- State Certified General Appraiser (third)

There are increasing requirements for education and experience at the higher levels. See the [Utah State Tax Commission](#) for requirements.

### Continuing Education Requirements

#### Utah Code Title 61. Ch. 2g, Sec. 307

“(1) As a prerequisite to renewal of a license, certification, or registration, the applicant for renewal shall present evidence satisfactory to the division of having met the continuing education requirements of this section.

“(2) A person licensed, certified, or registered under this chapter shall complete during the two-year period immediately preceding the filing of an application for renewal not less than 28 classroom hours of instruction in courses or seminars that have received the approval of the division.

“(3)(a) The division, with the concurrence of the board, may adopt rules for the implementation of this section to assure that a person renewing that person’s license, certification, or registration under this chapter has a working knowledge of current real estate appraisal theories, practices, and techniques that will enable the person to provide competent real estate appraisal services to the members of the public with whom that person deals in a professional relationship under the authority of that person’s license, certificate, or registration.

(b) An amendment or repeal of a rule adopted by the division under this section, with the concurrence of the board, does not operate to deprive a person of credit toward renewal of that person’s license, certification, or registration for a course of instruction 85 Index that is successfully completed by the applicant before the date of the amendment or repeal of the rule.

(c) The rules made under this Subsection (3) shall prescribe: (i) policies and procedures to be followed in obtaining division approval of courses of instruction and seminars; (ii) standards, policies, and procedures to be used by the division in evaluating an applicant’s claims of equivalency; and (iii) standards, monitoring methods, and systems for recording attendance to be employed by course and seminar sponsors as a prerequisite to division approval of courses and seminars for credit.

“(4) In lieu of meeting the requirements set forth in Subsection (2) and applicable rules, an applicant for renewal may satisfy all or part of the continuing education requirements that are imposed by the board in excess of the minimum requirements of the Appraisal Qualification Board by presenting evidence of the following:

(a) completion of an educational program of study determined by the board to be equivalent, for continuing education purposes, to courses or seminars approved by the board; or

(b) participation other than as a student in educational processes and programs approved by the board that relate to real property appraisal theory, practices, or techniques including teaching, program development, and preparation of textbooks, monographs, articles, and other instructional materials.

“(5) A person whose license, certification, or registration is suspended as the result of a disciplinary action taken under this chapter may not apply for reinstatement unless the person presents evidence of completion of the continuing education requirement that is required by this chapter for renewal<sup>72</sup>.”

**Note:** Utah requires 28 hours of continuing education every two years. IAAO courses are on the approved list of courses.

# VERMONT

## State Agency or Organization

### Vermont Department of Taxes Property Valuation and Review Division

133 State St. 1st Floor

Montpelier, VT 05633-1401

Phone: (802) 828-5860

Email: [tax.pvr@vermont.gov](mailto:tax.pvr@vermont.gov)

Website: <https://tax.vermont.gov/>

## Definitions

In the State of Vermont, the chief assessing officer for local government is titled Lister or Assessor.

## Licensing/Certification Requirements

### Vermont Statutes Title 32, Ch. 121.3436

“Assessment education

“(a) The Director shall certify assessment education programs for municipal listers and assessors at convenient times and places during the year and is authorized to contract with one or more persons to provide part or all of the assessment instruction. Certified programs may include instruction in lister duties, property inspection, data collection, valuation methods, mass appraisal techniques, property tax administration, or such other subjects as the Director deems beneficial to listers and may be presented by Property Valuation and Review or a person pursuant to a contract with Property Valuation and Review, the International Association of Assessing Officials, the Vermont Assessors and Listers Association, or the Vermont League of Cities and Towns.

“(b) The Director shall establish designations recognizing levels of achievement and the necessary course work or evaluation of equivalent experience required to attain each designation. Designation for any one level shall be for a period of three years<sup>73</sup>.”

**Note:** Vermont’s designation program is voluntary and has 4 levels of achievement. All levels require IAAO courses. See the [Division of Property Valuation and Review Program Handbook](#) for details.

## Continuing Education Requirements

### Vermont Statutes Title 32, Ch. 121, 3436

“Assessment education

“(c) Designation obtained under subsection (b) of this section may be renewed for three year periods upon completion of requirements as determined by the director<sup>73</sup>.”

**Note:** Statute allows listers/assessors to renew a designation after three years upon completion of requirements. Once certified, listers must complete 21 continuing education hours within three years to recertify, which may include course work for a higher designation level.

# VIRGINIA

## State Agency or Organization

**Virginia Department of Taxation**

**Office of Customer Services**

PO Box 1115

Richmond, VA 23218-1115

Phone: (804) 367-8031

Website: <https://www.tax.virginia.gov/>

## Definitions

In the State of Virginia, the chief assessing officer for local government is titled Commissioner of Revenue, Assessor, or Director of Real Estate Assessments.

## Licensing/Certification requirements

The Code of Virginia provides for the “qualification” of staff assessment personnel (those who are employees of local government). The Code of Virginia provides for the “certification” of contract assessment personnel (those who provide appraisal services under contract with the local government).

### Virginia Code 58.1-3258

“Provisions for annual or biennial assessment not repealed; qualifications of supervisors, assessors and appraisers.

“A. Nothing contained in this article shall be construed as repealing or amending any provisions of law authorizing or permitting the annual or biennial assessment or reassessment of real estate in cities or counties, except as hereinafter expressly provided.

“B. The supervisors, assessors and appraisers conducting assessments who are employees of the locality shall have the qualifications prescribed by the Department for the particular position held, which shall include such combination of education, training and experience as deemed necessary for the performance of their duties.

“C. The supervisors, assessors and appraisers conducting assessments who have been contracted by the locality to conduct assessments shall hold a valid certification issued by the Department pursuant to [§ 58.1-3258.1](#) <sup>74</sup>”

### Virginia Code 58.1-328.1

“Certification of supervisors, assessors and appraisers contracted by a locality to perform assessments.

“A. No supervisor, assessor or appraiser shall contract or offer to contract to perform the assessment or reassessment of real property for any locality unless he holds a valid certification issued by the Department.

“B. The Department shall establish requirements for the certification of all supervisors, appraisers and personnel contracted by a locality to perform the assessment or reassessment of real property located in the locality. Such requirements shall prescribe qualifications for certification including (i) minimum education and training requirements, to include guidance for conducting appraisals of certain multi-unit real estate under § 58.1-3295. and guidance for following generally accepted appraisal practices; (ii) minimum levels of experience; and (iii) standards of conduct. All supervisors, appraisers, and personnel employed or contracted to perform general assessments shall be required to hold a valid certification issued by the Department.

“C. The Department may establish requirements for continuing education as a prerequisite to renewal of any certificate issued under this section <sup>75</sup>”

## VIRGINIA (continued)

### Virginia Code 58.1-3258.2

“Grounds for denial or revocation of certification.

“The Department shall have the power to require remedial education, suspend, revoke, or deny renewal of the certificate of any supervisor, assessor or appraiser who is found to be in violation of the regulations established by the Department pursuant to [§ 58.1-3258.1](#).

The Department may suspend, revoke, or deny renewal of an existing certificate, or refuse to issue a certificate, to any supervisor, assessor or appraiser who is shown to have a substantial identity of interest with a supervisor, assessor or appraiser whose certificate has been revoked or not renewed by the Department. 2008, [c. 540](#)<sup>76</sup>”

**Note:** A set of qualifications has been established by the Department of Taxation, and distributed to all localities. The following applies to the Assessor:

- Graduation from college preferably with a degree in Business, Real Estate, or
- Economics and six years of real estate appraisal experience including three years administrative experience, OR
- Any successful completion of core course curriculum of the International Association of Assessing Officer (IAAO).

Highly Recommended: Certification as [Certified Assessment Evaluator](#) (CAE) by the IAAO and Certified General Appraisal License issued by the Commonwealth of Virginia.

The primary difference between qualification and certification is that the local government administers the qualifications of their staff, and the Department of Taxation administers the certification of contractors. In both cases, assessment personnel are expected to meet the same requirements or qualifications.

However, for staff assessment personnel, the local government administers and evaluates compliance and performance. For contractors, the Department of Taxation has the authority to certify the qualifications of the contractor and may deny or revoke certification. Contractors must have a valid certification from the Department to perform a reassessment.

One requirement for contractors is the need to be a licensed [Virginia Certified General Real Estate Appraiser](#). As a contractor, their work would be considered fee appraisal, and as such, subject to licensure.

Real estate fee appraisers are licensed by the [Virginia Real Estate Appraiser Board](#). Assessors are not subject to licensing requirements; however, some jurisdictions require assessors to be licensed.

### Continuing Education Requirements

Fourteen hours are required every year for fee appraisers and assessment contractors.

# WASHINGTON

## State Agency or Organization Washington

### Department of Revenue, Property Tax Division

PO Box 47471

Olympia, WA 98504-7471

Phone: (360) 534-1400

Website: <https://dor.wa.gov/>

## Definitions

In the State of Washington, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Washington Revised Statutes 36.21.015

“Qualifications for persons assessing real property—Examination—Examination waiver—Continuing education requirement.

“(1) Any person having the responsibility of valuing real property for purposes of taxation including persons acting as assistants or deputies to a county assessor under RCW 36.21.011 shall have first:

- (a) Had at least one year of experience in transactions involving real property, in appraisal of real property, or in assessment of real property, or at least one year of experience in a combination of the three;
- (b) Become knowledgeable in repair and remodeling of buildings and improvement of land, and in the significance of locality and area to the value of real property;
- (c) Become knowledgeable in the standards for appraising property set forth by the department of revenue; and
- (d) Met other minimum requirements specified by department of revenue rule.

“(2) The department of revenue shall prepare and administer an examination on subjects related to the valuation of real property. No person shall assess real property for purposes of taxation without having passed said examination or having received an examination waiver from the department of revenue upon showing education or experience determined by the department to be equivalent to passing the examination. A person passing said examination or receiving an examination waiver shall be accredited accordingly by the department of revenue.

“(3) The department of revenue may by rule establish continuing education requirements for persons assessing real property for purposes of taxation. The department shall provide accreditation of completion of requirements imposed under this section. No person shall assess real property for purposes of taxation without complying with requirements imposed under this subsection<sup>77</sup>.”

**Note:** Prerequisites are 30 hours of classroom instruction on basic principles of real property appraisal.

## Continuing Education Requirements

Fifteen hours of continuing education are required every two years.

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# WEST VIRGINIA

## State Agency or Organization

### State Tax Department, Property Tax Division

1124 Smith St.

PO Box 2389

Charleston, WV 25328-2389

Phone: (304) 558-3333

E-mail: [TaxProperty@WV.Gov](mailto:TaxProperty@WV.Gov)

Website: <https://tax.wv.gov/Pages/default.aspx>

## Definitions

In the State of West Virginia, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### West Virginia Code 11-1c-6

“Required training for assessors, their staffs and county commissioners.

“(a) All county assessors and their appropriate staff members are required to participate in a training program which meets the basic criteria set by the property valuation training and procedures commission. The tax commissioner shall provide the training programs, which shall commence on or before the first day of December, one thousand nine hundred ninety. The tax commissioner shall determine which persons have met the basic criteria established by the property valuation training and procedures commission for certification in their respective positions. Those persons who have met the basic criteria shall be issued appropriate certificates so signifying. Those persons who have failed to meet the basic criteria shall be required to take additional training in those areas in which they are deficient.

“Any staff person employed as of the effective date of this section who fails to meet the basic criteria within one calendar year of his or her first training shall be placed on probationary status for six months and, upon continued failure to meet the criteria, shall be dismissed of any duties related to the actual valuation of property. Any staff person employed after the effective date of this section shall become certified within six months of his or her first training, and otherwise shall be placed on probationary status for six months and, unless becoming certified, shall be dismissed of any duties related to the actual valuation of property. The tax commissioner shall conduct periodic training sessions of a continuing education nature for all assessors and appropriate staff members whether certified or not. These sessions shall be held at least once a year. All newly elected or newly appointed assessors shall participate in a basic training program prior to taking office. Newly appointed appropriate staff members are required to participate in the next available basic training program. The commission shall further establish requirements for minimum continuing education for each appropriate staff member in order to maintain a certification<sup>78</sup>”

**Note:** West Virginia requires training, but does not require a formal certification program.

## Continuing Education Requirements

### West Virginia Code 11-2-7

“State and local meetings.

“There shall be an annual meeting of the assessors, which meeting the assessors of the several counties of the state shall attend. The date and place of such meeting shall be fixed by the tax commissioner and due notice thereof shall be given to the assessors of the state. The tax commissioner shall prepare a program of matters pertaining to assessments and work of the assessors to be discussed at such meeting and he shall attend and be ex officio chairman of the same. The meeting shall continue for a period of at least two days but not more than four days. The actual and necessary expense incurred by any assessor and not more than two deputies to be designated by him in attendance at such meeting shall be paid out of the county treasury of the county of the assessor and deputies so attending. Before such payment, however, the assessor shall file an itemized statement, which shall be sworn to, of his actual and necessary expenses, with the clerk of the county court<sup>79</sup>.”

**Note:** West Virginia requires assessors to attend an annual meeting that lasts at least two days but not more than four days.



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# WISCONSIN

## State Agency or Organization

**Department of Revenue**

**Division of State and Local Finance**

PO Box 8971, MS 6-97

2135 Rimrock Rd.

Madison, WI 53708-8971

Phone: (608) 266-9758

Fax: (608) 264-6887

E-mail: [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)

Website: <https://www.revenue.wi.gov/Pages/Contact/slf.aspx>

## Definitions

In the State of Wisconsin, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

**Wisconsin Legislature: 73.09(5)**

“Examinations

“As provided in subs. (1) and (2), the department of revenue, assisted by the bureau of merit recruitment and selection in the department of administration, shall prepare and administer examinations for each level of certification. Persons applying for an examination under this subsection shall submit a \$20 examination fee with their application. Certification shall be granted to each person who passes the examination for that level<sup>80</sup>.”

## Continuing Education Requirements

Complete at least 30 hours of continuing education and attend four Annual Assessor Meetings held by the Wisconsin Department of Revenue during the five-year certification period.

**For additional information:**

[Wisconsin Department of Revenue Assessor Recertification](#)

[Wisconsin Department of Revenue Ongoing Assessor Continuing Education Courses](#)

# WYOMING

## State Agency or Organization

Wyoming Department of Revenue

Property Tax Division

Brian Judkins

122 W. 25th St., Suite E301

Herschler Building East

Cheyenne, WY 82002-0110

Phone: (307) 777-5235

Email: [brian.judkins@wyo.gov](mailto:brian.judkins@wyo.gov)

Website: <https://wyo-prop-div.wyo.gov/>

## Definitions

In the State of Wyoming, the chief assessing officer for local government is titled Assessor.

## Licensing/Certification Requirements

### Wyoming Rules Ch. 13 Sec. 4

“(g) Permanent Certification Requirements

“(i) Individuals may qualify for permanent certification as a Property Tax Appraiser by fulfilling one of the following requirements: (A) Successful completion of IAAO Fundamentals of Real Property Appraisal, the Uniform Standards of Professional Appraisal Practice national (15) hour course and 90 hours of core education courses as identified in Section 6 with passing grade. (B) Earning and maintaining a current status of professional designation from one of the appraisal organizations of the Appraisal Foundation or a General Real Estate Appraisers License issued by the Wyoming Real Estate Appraisers Board; (C) Earning and maintaining IAAO ‘Professional Member Program.’

“(ii) If a failed examination is challenged and successfully completed, the student shall receive full credit for the course hours. Any re-test failed shall require the student to retake the entire course over to get credit.

“(iii) Successfully completed courses cannot be retaken within a four year period for credit, unless the Department has previously acknowledged that the subject matter changes significantly.

“(iv) Every person who holds permanent certification shall in a two (2) calendar year period preceding each assessment date complete a minimum of 28 hours of accredited education. Testing is not required. The IAAO Standards of Professional Practice and Ethics Update Course is required to be taken once every four (4) years.

“(v) All course work must be completed by December 31st in order to be granted certification for the following year.

“(vi) Lapse of permanent certification (A) If period of lapse is less than five (5) years, an individual may regain permanent certification after successful completion, with a passing grade, of twenty eight (28) hours of core education courses. (B) If 5 years or greater, an individual may regain permanent certification after successful completion, with a passing grade of fifty-six (56) hours of core education courses, in addition, to the Uniform Standards of Professional Appraisal Practice national fifteen (15) hour course.

## WYOMING (continued)

“(h) Temporary Certification Requirements

“(i) The Department shall consider the following educational program as qualification for temporary certification: (A) In year one, complete Fundamentals of Real Property Appraisal. A passing grade must be earned, (B) In subsequent years complete 28 hours of accredited education coursework<sup>81</sup>.”

**Note:** Wyoming permanent certification can also be attained by earning and maintaining [Professional Member status through IAAO](#). See section (C) above.

### Continuing Education Requirements

Twenty-eight hours of continuing education must be completed every two years to maintain permanent certification. Continuing education hours do not need to be tested. IAAO courses are accepted and offered by the Wyoming Department of Revenue.

# APPENDIX A: Mandatory Certification and Continuing Education

State	Mandatory Certification & Type	Mandatory Continuing Education (hours)	Mandatory Certification Period (years)	Annual Equivalent (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Alabama	N				3	6
Alaska	N				3*	
Arizona	Y	20	3	6.67	1	4
Arkansas	Y	30	3	10	3	11
California	Y-CT	24 or 12 (advanced)	1	12	3	
Colorado	Y-CT	28*	2	14	3	
Connecticut	Y-CTE	50	5	10	3	2
Delaware	Y-C	14 (7 online*)	2	7	3	
District of Columbia	N				?	
Florida	N				3	24
Georgia	Y-CTE	40 graded	2	20	3	2
Hawaii	N				3	1
Idaho	Y-CTE	32	2	16	1	8
Illinois	Y-CTE	60	4	15	2	2
Indiana	Y-CT	30 or 45	2	15	3	8
Iowa	Y-CTE*	150	6	25	2 (voluntary)	3
Kansas					3	5
Kentucky	Y-CTE	40	1	40	3	1
Louisiana	Y-CTE*	74*	5	14	3	8
Maine	Y-CT	16	1	16	2	
Maryland	N				2	
Massachusetts	Y-CT				2	6
Michigan	Y-CTE	16	1	16	2*	2
Minnesota	Y-CTRE*	40 or 50	4	10	1*	2
Mississippi	Y-CTRE	5 days	1	40	3	1

State	Mandatory Certification & Type	Mandatory Continuing Education (hours)	Mandatory Certification Period (years)	Annual Equivalent (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Missouri	Y-C	32	2	16	3	1
Montana	Y-CT	0		0	3	
Nebraska	Y-T	60	4	15	3*	2
Nevada	Y-T	36	3	12	3*	
New Hampshire	Y-CTE*	50	5	10	3	2
New Jersey	Y-TE	50 or 30	5 or 3	10	3	1
New Mexico	Y-CT	30	3	10	3	3
New York	Y-CTE	12	1	12	2*	1
North Carolina	Y-CTE	30	2	15	3	13
North Dakota	Y-CT	40	4	10	3	
Ohio	N	24	4	6	3	
Oklahoma	Y-CT	30	3	10	3*	1
Oregon	Y-T	30 or 45*	2	15	3	
Pennsylvania	Y-CT	20*	2	10	3	1
Rhode Island	N				3	
South Carolina	Y-CTE*	28	2	14	3	
South Dakota	Y-CTE	90	5	18	3	1
Tennessee	N				1	12
Texas	Y-CTRE	30	2	15	1	16
Utah	Y-CTE	28	2	14	3	
Vermont	N				3	5
Virginia	Varies*	14	1	14	3	3
Washington	Y-CTE	15	2	7.5	3	3
West Virginia	N*	16	1	16	3	
Wisconsin	Y-T*	30	5	6	3	10
Wyoming	Y-CT*	28	2	14	3	2

## LEGEND:

**Y**=Yes, **N**=No

**C**=Courses, **T**=Test, **R**=Appraisal Report, **E**=Experience

**1**=CAE or RES fill requirements, **2**=CAE fills requirements, **3**=IAAO courses are approved

\*See Appendix D Notes

# APPENDIX B: Voluntary Certification and Continuing Education

State	Voluntary Certification & Type	Voluntary Continuing Education (hours)	Voluntary Certification Period (years)	Annual Equivalent (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Alabama	Y-CTE	30	3	10	3	6
Alaska	Y-CTRE	point system (=45)	3	15	3*	
Arizona					1	4
Arkansas					3	11
California					3	
Colorado					3	
Connecticut					3	2
Delaware					3	
District of Columbia	Y*	28	2	14	?	
Florida	Y	24*	1	24	3	24
Georgia					3	2
Hawaii					3	1
Idaho					1	8
Illinois					2	2
Indiana					3	8
Iowa	Y-CTRE	70 (limit 15 online)	5	14	2 (voluntary)	3
Kansas					3	5
Kentucky					3	1
Louisiana					3	8
Maine					2	
Maryland	Y-CT*	see notes			2	
Massachusetts	Y-CT	45	3	15	2	6
Michigan					2*	2
Minnesota					1*	2
Mississippi					3	1
Missouri					3	1
Montana					3	

State	Voluntary Certification & Type	Voluntary Continuing Education (hours)	Voluntary Certification Period (years)	Annual Equivalent (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Nebraska					3*	2
Nevada					3*	
New Hampshire					3	2
New Jersey					3	1
New Mexico					3	3
New York					2*	1
North Carolina	Y-CTE*	Mandatory hours count towards this. No additional hours req.			3	13
North Dakota					3	
Ohio	N*	48	4	12	3	
Oklahoma	N				3*	1
Oregon	N				3	
Pennsylvania	N				3	1
Rhode Island	Y-CTE*	30*	3	10	3	
South Carolina	N				3	
South Dakota	Y-CTRE*	Mandatory hours count towards this. No additional hours req.			3	1
Tennessee	Y-CTE	50	5	10	1	12
Texas	Y-CTRE*	30	2	15	1	16
Utah	N				3	
Vermont	Y-CTE	21	3	7	3	5
Virginia	N				3	3
Washington	N				3	3
West Virginia	N				3	
Wisconsin	N				3	10
Wyoming	N				3	2

## LEGEND:

**Y**=Yes, **N**=No

**C**=Courses, **T**=Test, **R**=Appraisal Report, **E**=Experience

**1**=CAE or RES fill requirements, **2**=CAE fills requirements, **3**=IAAO courses are approved

\*See Appendix D Notes



# APPENDIX C: Mandatory and Voluntary Continuing Education

State	Mandatory Continuing Education (hours)	Voluntary Continuing Education (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Alabama		30	3	6
Alaska		point system (=45)	3*	
Arizona	20		1	4
Arkansas	30		3	11
California	24 or 12(advanced)		3	
Colorado	28*		3	
Connecticut	50		3	2
Delaware	14(7 online*)		3	
District of Co-umbia		28	?	
Florida		24*	3	24
Georgia	40 graded		3	2
Hawaii			3	1
Idaho	32		1	8
Illinois	60		2	2
Indiana	30 or 45		3	8
Iowa	150	70 (limit 15 online)	2(voluntary)	3
Kansas			3	5
Kentucky	40		3	1
Louisiana	74*		3	8
Maine	16		2	
Maryland		see notes	2	
Massachusetts		45	3	6
Michigan	16		2*	2
Minnesota	40 or 50		1*	2
Mississippi	5 days		3	1
Missouri	32		3	1
Montana	0		3	

State	Mandatory Continuing Education (hours)	Voluntary Continuing Education (hours)	Relationship of IAAO Designation Program to State Program	IAAO Courses 2020
Nebraska	60		3*	2
Nevada	36		3*	
New Hampshire	50		3	2
New Jersey	50 or 30		3	1
New Mexico	30		3	3
New York	12		2*	1
North Carolina	30	Mandatory hours count towards this. No additional hours req.	3	13
North Dakota	40		3	
Ohio	24	48	3	
Oklahoma	30		3*	1
Oregon	30 or 45*		3	
Pennsylvania	20*		3	1
Rhode Island		30*	3	
South Carolina	28		3	
South Dakota	90	Mandatory hours count towards this. No additional hours req.	3	1
Tennessee		50	1	12
Texas	30	30	1	16
Utah	28		3	
Vermont		21	3	5
Virginia	14		3	3
Washington	15		3	3
West Virginia	16		3	
Wisconsin	30		3	10
Wyoming	28		3	2

## LEGEND:

**Y**=Yes, **N**=No

**C**=Courses, **T**=Test, **R**=Appraisal Report, **E**=Experience

**1**=CAE or RES fill requirements, **2**=CAE fills requirements, **3**=IAAO courses are approved

\*See Appendix D Notes

# APPENDIX D: NOTES

State	Notes
<b>Alaska</b>	Also, points are earned for conference attendance and committee service.
<b>Colorado</b>	Continuing education programs must be at least two hours in length.
<b>Connecticut</b>	Continuing education programs must be at least two hours in length.
<b>Delaware</b>	Seven out of 14 of continuing education hours may be taken online.
<b>District of Columbia</b>	Real estate appraisers are licensed by the DC Real Estate Board. Assessors are not subject to licensing requirements. However, for those who do have a license, 14 hours of continuing education is required annually. A certification program is under development by the Office of Tax and Revenue.
<b>Florida</b>	Only the Certified Appraiser is required to take continuing education. The incentive is for earning the Certified Florida Appraiser designation.
<b>Georgia</b>	Georgia rules and regulations are a good example of IAAO course inclusion in statutes. Confirmed elimination of salary incentive.
<b>Idaho</b>	IAAO courses are approved to fulfill state requirements.
<b>Illinois</b>	Illinois has a \$500 stipend for the IAAO CAE and \$250 for all other IAAO designations.
<b>Indiana</b>	Compensation is a local control issue. However, Indiana Code 36-2-5-3.5 addresses an increase in salary for both the local elected assessing official and their deputies for obtaining a Level II or Level III designation. An assessor with Level II or Level III receives \$1,000 annually. A deputy assessor with Level II or Level III receives \$500 annually.
<b>Iowa</b>	Mandatory certification for appointment and re-appointment requires courses, examination, and experience. The voluntary designation program requires courses, an exam, an appraisal report, and three years of experience.
<b>Kansas</b>	Changes will be implemented in 2022.
<b>Louisiana</b>	The total number of continuing education hours depends on passing a written examination. If a 30-hour appraisal course includes a written exam, the total number of required hours drops to 59. Certification is required for an increase and maintenance of salary.
<b>Maryland</b>	Positions are classified into various levels (Assessor I, Assessor II, Assessor III, Assessor IV, Assessor Manager, Assessor Supervisor, etc.) and have specific education and experience requirements for each. See class specifications: <a href="http://www.jobaps.com/MD/auditor/classspecs.asp#A">http://www.jobaps.com/MD/auditor/classspecs.asp#A</a>  A salary incentive for the CAE designation is included in the statute and IAAO classes are required beginning at the Assessor II level. IAAO CAE designation or a State of Maryland Certified Appraiser license are specified voluntary education.
<b>Michigan</b>	IAAO courses are not accepted for state designation at this time. However, the IAAO CAE designation is accepted in lieu of the state designation provided that the holder passes a class on Michigan Property Tax Administration.
<b>Minnesota</b>	Online courses are allowed if it has a proctored exam.
<b>Mississippi</b>	Track II has three levels: Evaluator I receive \$1,000 annually, Evaluator II receives an additional \$1,000 annually, and an MAE receives an additional \$1,500 annually. (See more incentives in statutes.)
<b>Nebraska</b>	In the past, the CAE and RES were accepted in lieu of the initial certificate. A statute and code could not be found that indicates this is currently the case.

State	Notes
<b>Nevada</b>	Appraiser candidates who have a professional designation, such as the IAAO CAE designation, may be eligible to waive the appropriate "specific knowledge," real or personal property component of the examination and only take the general examination.
<b>New Hampshire</b>	No online classes are accepted.
<b>New Mexico</b>	Online courses are not allowed for initial certification but are allowed for continuing education credits. (See administrative rules.)
<b>New York</b>	Any IAAO designee can apply for a waiver of the certifying examination.
<b>North Carolina</b>	Voluntary designation through NCAAO requires graded courses, five years' experience, and conducting a county-wide revaluation. Continuing education hours toward the mandatory certification also count toward voluntary designation.
<b>Ohio</b>	The County Auditors Association of Ohio requires 24 hours of continuing education in their by-laws that is more than the state statute requires. Membership in CAAO is voluntary and requires 48 hours of continuing education.
<b>Oklahoma</b>	Some counties provide a salary incentive for deputy assessors who achieve educational advancement. IAAO courses can be used in place of the required courses, but there is no automatic designation acceptance in lieu of statutory requirements. Oklahoma accreditation requirements include courses that would correspond to IAAO courses 101,102,300,500 and 600.
<b>Oregon</b>	County assessors and management must have 45 hours of continuing education every two years. Non-management appraisers must have 30 hours every two years per administrative rule.
<b>Pennsylvania</b>	The application for the CPE certification says 28 hours required every two years, but the statute says 20 hours.
<b>Rhode Island</b>	Rhode Island does not require nor track continuing education. Thirty hours every three years is the suggested number of credits.
<b>South Carolina</b>	Assessors are licensed as fee appraisers by the South Carolina Real Estate Appraiser's Board. IAAO course are NOT accepted for qualifying or continuing education hours.
<b>South Dakota</b>	Designation requires active membership in the state assessor's association for one year.
<b>Tennessee</b>	Assessors (deputy assessors) may be additionally compensated by the state board if necessary course work and training has been completed and the assessor has been designated as a "Certified Assessment Evaluator" by the IAAO. The additional compensation ranges from \$750 to \$1,500 annually. Also, any assessor (or deputy assessor) who has completed the necessary courses of study and training and has been designated a "Tennessee Certified Assessor" or a "Residential Evaluation Specialist" by the IAAO will receive from the state an additional \$750 per year (T.C.A. 67-1-508). Any assessor or deputy assessor who has been designated as a "Master Assessor" will receive from the state additional compensation of \$1,000 per year (T.C.A. 67-1-508).
<b>Texas</b>	The voluntary designation requires an individual to first obtain a state designation and then complete additional graded coursework. The voluntary designation is not recognized by the state of Texas.
<b>Virginia</b>	Real estate appraisers are licensed by the Virginia Real Estate Appraiser Board. Assessors are not subject to licensing requirements; however, some jurisdictions require assessors to be licensed. The only IAAO courses accepted are 102 and 112.
<b>West Virginia</b>	Statutes 11-1C-6 requires annual training, but no formal certification program.
<b>Wisconsin</b>	Statutes chapter 73.09 requires certification for five levels via a test. Attendance at an annual assessor meeting is also required for recertification.
<b>Wyoming</b>	The <a href="#">IAAO Professional Member Program</a> is one of the ways to qualify for certification as a Property Tax Appraiser.

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