

WYOMING DEPARTMENT OF REVENUE

CHAPTER 13

PROPERTY TAX APPRAISER EDUCATION AND CERTIFICATION

Section 1. Authority. These rules are promulgated by the Wyoming Department of Revenue under authority of W.S. 18-3-201, W.S. 18-3-204, and W.S. 39-11-102(b).

Section 2. Purpose. These rules are intended to establish, implement, and maintain a mandatory system of education and training for all county assessors and property tax appraisers, and to establish standards and criteria for certification as a property tax appraiser.

Section 3. Definitions.

(a) "Accredited educational course" means any course of instruction sponsored, conducted, or approved by the Department. The term includes pre-approved training in the field, office, online or classroom. Curricula may include any skill or knowledge, technical, legal, and administrative aspects of the appraisal and assessment process, including specific Wyoming applications as approved by the department.

(b) "Assessor" means the duly elected or appointed county assessor in each county serving a current term in office.

(c) "Administrator" means the Administrator of the Department of Revenue, Property Tax Division.

(d) "Permanent certification" means designation as a property tax appraiser conferred by the Department upon the recommendation of the Administrator.

(e) "Temporary certification" means designation as a property tax appraiser conferred by the Department upon the recommendation of the Administrator for only the calendar year following the completion of requirements identified in Section 3(h).

(f) "Wyoming Assessment Practices" refers to courses developed by the department whose curriculum shall include but not limited to:

(i) Statutes, case law, rules and regulations related to property assessment and taxation in Wyoming;

(ii) Computer Assisted Mass Appraisal (CAMA);

(iii) Reporting requirements;

(iv) Appraisal

(g) "Property Tax Appraiser" means all employees of the Department or any County Assessor's office, including county assessors who make valuation judgments used as a basis for property taxation.

## WYOMING DEPARTMENT OF REVENUE

- (h) “Valuation judgments” include the following functions: making appraisals and preparing appraisal reports; inventorying properties in which judgments are made as to quality of construction, condition of improvements, and presence of obsolescence; grading and valuing land; collecting and analyzing income and operating expense information and calculating capitalization rates; conducting assessment ratio studies; testifying in hearings or defending appraisals before appeal boards; and analyzing statistical data used in evaluating the accuracy and uniformity of appraisals.
- (i) “Proctor” is as required by the organization providing the course.
- (j) “IAAO” refers to the International Association of Assessing Officers.

### Section 4. Education and Training Programs.

(a) The Administrator shall annually develop, in consultation with the President of the Wyoming Assessors Association, a list of accredited educational courses indicating those that qualify as core and a tentative schedule for the courses to be offered. The Department shall conduct or sponsor accredited educational courses shall be selected by the Department and shall be held subject to cancellation due to unforeseen circumstances or inadequate registration.

(b) The Department shall develop a new assessor orientation course containing sufficient training information for newly elected or appointed assessors to perform the duties and functions of their offices as prescribed by law.

(c) Persons seeking approval of courses not on the accredited educational course list shall submit course information in writing to the Administrator, for determination of approval “prior” to attendance. The request shall include the course name, instructor and credentials, course content or syllabus, number of hours of attendance, date(s) and location. Failure to provide proper documentation in advance shall deny the requestor approval of course work and hours. Cost of these courses shall be the responsibility of the employer. If approved, the Administrator will indicate if the course will be considered a core education course. Programs containing the following subject matter may be considered as accredited programs:

- (i) Property Taxation;
- (ii) Property Appraisal (Real, Personal, Tangible and Intangible);
- (iii) Statistics;
- (iv) Appraisal Modeling;
- (v) Construction;
- (vi) Land use planning, development, zoning and valuation;
- (vii) Real Estate Law;

## WYOMING DEPARTMENT OF REVENUE

(viii) Computer applications where the software is the foundation for an appraisal;

(ix) Mapping;

(x) Geographic Information Systems (GIS);

(xi) Accounting/Auditing;

(xii) Economics

(d) Property Tax Appraisers, who develop courses, revise courses or provide instruction shall be granted additional preparation hours in addition to the approved credit hours up to 2.0 times the credit hours. This shall apply to the first time the course is offered only. Subsequent offerings shall be limited to the approved credit hours unless course material has been substantially revised.

(e) The Department shall budget and be responsible for costs of providing training, such as tuition, books, facility and instructor expenses for department and county employees at Department sponsored accredited educational courses. All other expenses for attendees shall be the responsibility of each respective attendee. Any fees charged by professional organizations for instructional materials, testing or books, resulting from the need for a one time only re-take of a failed test or course, will be the responsibility of the Department. The cost for challenging a course by examination previously not taken shall be the responsibility of the attendee. The Department shall schedule re-testing days and provide any required proctors for Department sponsored accredited educational programs.

(f) The Department shall develop and update a course entitled "Wyoming Assessment Practices" to be offered at minimum every other year.

(g) Students must submit a certificate of completion to the department for courses completed that are not sponsored by the department.

### Section 5. Certification.

(a) No individual shall perform the duties or exercise the authority of a property tax appraiser unless certified by the Department.

(b) Certified property tax appraisers shall receive a certificate signed by the Department Director and Division Administrator, indicating the designation and year of certification. Said certificate shall be available for display to the public.

(c) An individual may serve as county assessor without certification for one elected term, and the remainder of any unexpired term to which appointed.

(d) Property Tax Appraisers must fulfill the requirements for Permanent Certification by the end of year six. This six year period begins when the individual's job duties include one or more of the valuation judgments described in Section 3(h).

WYOMING DEPARTMENT OF REVENUE

(e) The County Assessor for county staff and the Administrator for department staff shall ensure that only certified property tax appraisers within their staff are performing the valuation judgments identified in Section 3(h).

(f) The Department shall refuse to confer a certificate to an individual who may otherwise qualify for certification under this Chapter, upon a written finding the individual has not demonstrated to the Department he or she is competent to perform the necessary work or administer the necessary operation of a County Assessor's Office. Such a finding shall be supported by documentation indicating a pattern of violation or disregard of the law, rules or orders relating to appraisal and assessment of property for tax purposes.

(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 "Accredited Member Status".

(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 & Ethics Update Course is required to be taken once every four (4) years.

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

(vi) Lapse of permanent certification

## WYOMING DEPARTMENT OF REVENUE

(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.

### (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.

(ii) In order to receive approval by the Administrator for accredited hours for which a test is given, a certificate indicating a passing grade must be submitted to the department. If a passing grade is not received, no credit shall be granted, however full credit may subsequently be allowed if an applicant retakes the test within one (1) year of course completion, and receives a passing grade. Any retest failed shall require the student to retake the entire course over. 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.

(iii) All coursework must be completed by December 31<sup>st</sup> in order to be granted certification for the following year.

### Section 6. Accredited Core Education Courses

- (a) IAAO Tested Courses and Tested Workshops;
- (b) New Assessor Orientation (Mandatory for newly elected/appointed Assessors);
- (c) Wyoming Assessment Practices;
- (d) Appropriate core education courses may be approved by the Administrator.

### Section 7. Reporting.

(a) On or before the first Monday in November, the Administrator shall make available via the department CAMA web site a county specific listing of the course and

## WYOMING DEPARTMENT OF REVENUE

program hours taken by county employees during the calendar year to the appropriate county assessor. The county assessor shall review and submit information regarding additions, errors, or discrepancies for that calendar year. The Administrator's corrected record of education shall be considered the formal record of education for purposes of property tax appraiser certification.

(b) On or before December 31st of each year, the Administrator shall make available via the department CAMA web site a county specific register of those persons who meet the educational requirements for the following tax year, and are eligible for certification, either temporary or permanent.

(c) On or before February 1<sup>st</sup> of each year, the Administrator shall provide to the Director of Revenue a final register of those persons eligible for temporary and permanent certification. The Administrator will produce and distribute certification award documents to each qualified person.

(d) The department will provide a report to the state board of equalization listing those individuals achieving certification for the year no later than March 1. In addition, the department will provide a report to the appropriate board of county commissioners listing assessor/staff achieving certification for the year no later than March 1.

### Section 8. Penalty.

(a) Excessive absences of any county assessor from required education programs shall be communicated to the appropriate board of county commissioners and to the Governor pursuant to W.S. 18-3-201(b)(iv).