

Standard on Professional Development

Approved January 2013

International Association of Assessing Officers

This standard replaces the December 2000 *Standard on Professional Development*. IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO). The objective of the IAAO standards is to provide a systematic means by which concerned assessing officers can improve and standardize the operation of their offices. IAAO standards are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

Acknowledgments

At the time of the 2012 revision (approved January 2013) the Technical Standards Committee was composed of Alan Dornfest, AAS, chair; Doug Warr, AAS; Robert Gloude-mans; Michael Prestridge, Mary Reavey; Dennis Deegear, associate member; and Chris Bennett, staff liaison. Bill Marchand also participated in revising the standard while serving on the committee in 2011 and continuing on an ad hoc basis in 2012.

The standard benefited from recommendations and review by Larry Clark, CAE, Jean Spiegel, and Wanda Witthar on the Professional Development Staff and comments by David Sanford, CAE and Patrick M. O'Connor.

Revision Notes

The previous full revision of the *Standard on Professional Development* was in December 2000.

Published by
International Association of Assessing Officers
314 W 10th St
Kansas City, Missouri 64105-1616

816/701-8100
fax: 816/701-8149
<http://www.iaao.org>

ISBN 978-0-88329-206-8

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Published in the United States of America.

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Standard on Professional Development

1. Scope

This standard recommends basic guidelines for the professional development, education, and certification of assessing officers, including appraisers, assessment managers, tax policy administrators, mappers, and assessors; those who provide professional or technical assistance to assessing officers; those who supervise or review the work of assessing officers; and those who seek employment in assessment administration.

This standard contains broad guidelines that are intended to be applicable to the varied governmental structures under which assessment personnel perform their duties. No attempt is made to specify guidelines that would be more or less appropriate in instances in which property assessment is a function of national, state or provincial, county, township, or municipal government, in which assessors are elected or appointed, or in which assessing officers work full or part time.

The Appendix describes qualifications and recommended courses for various positions in an assessment office, as well as required and recommended continuing education. Educational offerings of the International Association of Assessing Officers (IAAO) can be found at www.iaao.org.

2. Introduction

Assessing officers require detailed knowledge related to their specific responsibilities in the assessment office. In-service training and continuing education of assessment personnel are essential parts of an effective program of assessment administration. Guidelines recommended in this standard are intended to promote satisfaction of basic requirements to ensure qualified personnel.

3. Certification and Licensing of Appraisers

The certification of assessing officers ensures that they possess adequate knowledge of the principles of property appraisal, assessment techniques, and property tax laws and the skills required by their specialties. A major benefit of certification programs is the increased self-respect of assessing officers who attain a level of professional competence and increased public confidence in property tax administration that comes with more accurate assessments and appraisals developed in a professional manner.

3.1 Federal Appraiser Licensing and Certification of Appraisers

The Financial Institutions Reform, Recovery and Enforcement Act established The Appraisal Foundation as an advisory and oversight agency for appraiser licensing and certification. The foundation's Appraiser Qualifications Board promulgates Real Property Appraiser Qualification Criteria to guide state appraisal boards in setting standards for appraiser licensing and certification. Assessing officers may find it advantageous to be licensed or certified in this way.

3.2 State, Provincial, and Local Government Certification of Assessing Officers

Jurisdictions (local, state, or provincial) often establish certification programs. The jurisdiction may set guidelines for the program or grant authority to an agency or board to set guidelines and implement and administer the program. The jurisdiction should establish and fund education programs supporting certification.

Certification programs can be characterized as mandatory, incentive, or voluntary. A mandatory program requires assessing officers to meet specified standards. An incentive program rewards assessing officers with increased pay, bonuses, or specific advancement opportunities for meeting specified standards. A voluntary program offers assessing officers the opportunity to complete requirements without mandate or reward.

The three types of requirements common to governmental certification programs are examination, course or workshop completion, and continuing education. Individuals may be required to pass an examination before assuming a position or within a given period of time thereafter. To attain or maintain their positions or achieve promotions, personnel often must complete a variety of examinations, perhaps given in conjunction with administrators of local civil service or merit systems. Completion of courses and workshops may be required to attain certification or achieve a position. Finally, a specified number of hours of approved continuing education within a specified period of time may be required to retain certification.

4. Professional Designations

Locally conferred professional designations exist in conjunction with mandatory, incentive, or voluntary certification systems administered by a state, provincial,

or national government. In some cases, a professional designation conferred by a local association partially or fully satisfies mandatory government requirements. In others, pay incentives may be given for attainment of a local designation, although the designation is not required. Often a state or provincial designation may be earned on a purely voluntary basis. International designations, such as those conferred by the IAAO or by other appraisal organizations, are often accepted in lieu of local, state, provincial, or national designations or certification.

Although the IAAO Professional Designation Program provides a mechanism for unifying and standardizing the designation process, it must be recognized that IAAO professional designations normally represent an ultimate professional objective rather than a fundamental certification system applicable to all levels of valuation personnel.

5. Recommended Education for Assessors

Persons entering the assessment profession must have a high school diploma (or the equivalent). A degree from an accredited college or university is desirable. For high-level administrative, managerial, or technical positions, a graduate degree or graduate-level course work is highly desirable. Useful areas of study for assessing officers are mathematics, communications, economics, business administration, engineering, urban or regional planning, political science, real estate, public administration, computer science, statistics, mapping and geography. Background, training, and experience demonstrating analytical skills, as well as oral and written communication skills, should be sought. (See the Appendix.)

Professional training in areas more specific to assessment, such as appraisal, financial auditing, personal property valuation, cadastral mapping, and modeling for mass appraisal, can be achieved through organizations such as the IAAO, the Appraisal Institute, the Appraisal Institute of Canada, the Institute of Revenues Rating and Valuation, the Japan Real Estate Institute, and the Lincoln Institute of Land Policy; state, provincial, or local assessors' associations or chapters of appraisal societies; universities and colleges; and university-affiliated programs, such as institutes of government. The Appendix lists the education recommended for various positions in the assessment office.

6. Qualifications for Employment

The government agencies responsible for property assessment should establish position descriptions for all positions. Each description should include required educational background, experience, duties, and skills required for the positions. Before employment, individ-

uals should be given an examination that should test for minimum skills and required knowledge. The examinations may be administered by the local civil service or merit system but must be approved by the governmental agency or authority responsible for certification.

6.1 Entry-Level Qualifications

Examinations for trainee positions need not test for substantive knowledge but should test for analytical and communications skills essential to success in the assessment profession. The basic education and experience required should be specified for all trainee positions. The duration of trainee status should be specified, along with the requirements for advancement to the first position level stipulated. Such requirements should include training courses as described in the Appendix.

6.2 Qualifications for Higher Level Positions

Examinations for positions requiring advanced professional skills should be based on the specific knowledge and skills required for the position description and on a coherent body of knowledge. Individuals possessing the IAAO Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Personal Property Specialist (PPS), Cadastral Mapping Specialist (CMS), or Assessment Administration Specialist (AAS) designation may be exempted from such qualifying examinations to the extent that the knowledge and skills measured by one of these designations satisfy the position requirements.

The state or provincial authority should certify assessors before they become eligible for appointment or election to the position. Such certification should be based on an examination administered or approved by the state or province. The administrative agency should design examinations to reflect the skills required in a particular jurisdiction and further should establish concomitant ratings for jurisdictions, taking into account such factors as number of parcels, types of property, and total appraised value. The state or provincial authority should determine the number of examination categories, based on the rating of the jurisdiction. Individuals possessing IAAO designations may be exempted from portions of the examinations not dealing with specific state or provincial law or regulation.

7. Certification and Education

Education programs must cover assessment valuation and administration and local laws and regulations to prepare individuals for advancement and to ensure continued competence. The availability of such programs gives assessing officers an opportunity to advance

to the next position by successfully completing the examination for that position.

As specified, each position description should have a clearly delineated set of criteria for advancement to the next position. Although the ultimate criterion for advancement may be examination, such examination must be based on a comprehensive curriculum. Courses on general valuation and administration should be available on a continuing basis, in addition to courses on local law, procedures, and practices.

8. Continuing Education

All assessing officers should attend at least 30 hours of classroom instruction annually. This instruction may be mandatory or may be rewarded by salary incentives authorized and funded by government. Attainment of an IAAO designation should merit additional salary increases for all assessing officers. After earning a designation, designees must complete education requirements, including the IAAO approved course on the Standards of Practice and Professional Ethics, within a 5-year recertification cycle.

9. Administrative Authority and Responsibilities

The assessment profession has the ultimate responsibility for providing in-service training and continuing education. Assessing officers must be included in planning their professional education program. Funding to develop and conduct training programs may be obtained from various sources, and the funder often retains administrative authority. Local jurisdictions, state and provincial authorities, and assessors' associations should make adequate funding of programs a high priority and also provide for proper administration of the training program.

A good model for administering professional assessment education programs includes systems for

- Determining training needs
- Providing adequate funding
- Promoting the programs and encouraging participation-
- Scheduling, obtaining, and evaluating courses and instructors.

Specifically, the following actions are required for proper administration of training and continuing education programs:

1. Determining the scope of the entire curriculum and defining specific overall objectives.
2. Defining the subject area and objectives of each part of the curriculum, such as courses, seminars, or workshops.
3. Describing the content and structure of each part and the methods for evaluating its success.
4. Developing instructor qualifications and a list of qualified instructors.
5. Developing or using standardized course or seminar materials, including outlines, texts, case problems, quizzes, laboratory sessions, field demonstrations, visual aids, films and videotapes, and other technological tools such as on-line courses via the Internet, appropriate to the field.
6. Developing or using validated course examinations and methods for evaluating student performance. Examination questions should be continually reviewed and revised.
7. Developing and maintaining a system for keeping records on each student and each course. Results should be reported to students.
8. Developing and maintaining an efficient system to coordinate all aspects of the training program, including provision of acceptable facilities, registration of students, enforcement of prerequisites, evaluation of instructor performance, security of examinations, and evaluation of curriculum.
9. Periodically evaluating programs and course materials. The curriculum should be periodically updated to reflect current appraisal and assessment methods and techniques. Localized materials should also be revised to incorporate changes in state or local statutes, guidelines, and assessment manuals.

Appendix

Recommended Courses and Experience by Position

The courses, workshops, knowledge, and experience recommended in this appendix are meant to be a guide for the background, preparation, and formal education necessary for assessment administrators, appraisers, and support personnel to achieve competency. They are not all-inclusive nor should they act as a barrier to the furthering of formal educational knowledge. Oftentimes, a person's workplace responsibilities dictate further areas of recommended study.

Appraiser—Entry level

Education

Bachelor's degree or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal
 Course 300. Fundamentals of Mass Appraisal
 Course 500. Assessment of Personal Property*
 Workshop 150. Mathematics for Assessing Officials
 Workshop 151/191. Uniform Standards of Professional Practice (National)

Continuing Education Recommended

Course 102. Income Approach to Valuation
 Course 112. Income Approach to Valuation II
 Course 201. Appraisal of Land
 Workshop 162. Marshall & Swift Cost Approach (Residential)

Appraiser—Senior

Education

Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal
 Course 102. Income Approach to Valuation
 Course 112. Income Approach to Valuation II
 Course 201. Appraisal of Land
 Course 300. Fundamentals of Mass Appraisal
 Course 500. Assessment of Personal Property*
 Workshop 150. Mathematics for Assessing Officials
 Workshop 151/191. Uniform Standards of Professional Practice (National)
 Workshop 162. Marshall & Swift Cost Approach (Residential)
 Workshop 157. The Appraisal Uses of Excel® Software
 Workshop 158. Highest and Best Use

Continuing Education Recommended

Workshop 163. Marshall & Swift Cost Approach (Commercial)
 Everything not listed under required as may pertain to specific job duties

Appraiser—Supervisor

Education

Bachelor's degree in mathematics, communications, accounting, finance, computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, management and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Accredited Member Status

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal
 Course 102. Income Approach to Valuation

Course 112. Income Approach to Valuation II
 Course 201. Appraisal of Land
 Course 300. Fundamentals of Mass Appraisal
 Course 500. Assessment of Personal Property*
 Workshop 150. Mathematics for Assessing Officials
 Workshop 151/191. Uniform Standards of Professional Practice (National)
 Workshop 162. Marshall & Swift Cost Approach (Residential)
 Workshop 157. The Appraisal Uses of Excel® Software
 Workshop 158. Highest and Best Use

Continuing Education Recommended

Course 400. Assessment Administration
 Course 402. Property Tax Policy
 Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement
 Workshop 452. Fundamentals of Assessment Ratio Studies

Chief Assessment Administrator

Education

Bachelor's degree in mathematics, communications, accounting, finance, computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, complex problem solving, management, administration, public relations, and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Accredited Member Status

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal
 Course 102. Income Approach to Valuation
 Course 112. Income Approach to Valuation II
 Course 201. Appraisal of Land
 Course 300. Fundamentals of Mass Appraisal
 Course 400. Assessment Administration
 Course 402. Property Tax Policy
 Course 500. Assessment of Personal Property*
 Workshop 150. Mathematics for Assessing Officials

Workshop 151/191. Uniform Standards of Professional Practice (National)
 Workshop 162. Marshall & Swift Cost Approach (Residential)

Continuing Education Recommended

Workshop 157. The Appraisal Uses of Excel® Software
 Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement
 Workshop 403. Property Tax Policy Alternatives and Modules
 Workshop 452. Fundamentals of Assessment Ratio Studies

Assessment Support Personnel

Assessment support personnel can cover a myriad of disciplines from the most technical to routine clerical support. All these disciplines have their own requirements and areas of specific expertise. Listing all the possibilities throughout the international community is beyond the scope of this document. For example, certain technical appraisal assignments such as utilities and mines may require additional specialized subject matter expertise.

Education

Ranging from a high school diploma or equivalent to a bachelor's degree in mathematics, statistics, communications, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, mass appraisal, financial services, or specific areas of expertise relevant to the position.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101 Fundamentals of Real Property Appraisal
 Course 500. Assessment of Personal Property*
 Workshop 150. Mathematics for Assessing Officials
 Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement

Continuing Education Recommended

Course 300. Fundamentals of Mass Appraisals

* In offices that assess personal property

Assessment Standards of the International Association of Assessing Officers

Guide to Assessment Administration Standards

Standard on Assessment Appeal

Standard on Automated Valuation Models

Standard on Contracting for Assessment Services

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

Standard on Professional Development

Standard on Property Tax Policy

Standard on Public Relations

Standard on Ratio Studies

Standard on Valuation of Personal Property

Standard on Valuation of Property Affected by Environmental Contamination

Standard on Verification and Adjustment of Sales

To download the current approved version of any of the standards listed above, go to:

<http://www.iaao.org/publications/standards.html>