



COMMONWEALTH of VIRGINIA

Department of Taxation

November 1, 2022

The Honorable Glenn Youngkin
Governor of Virginia

The Honorable Janet D. Howell
Co-Chair, Senate Finance and Appropriations Committee

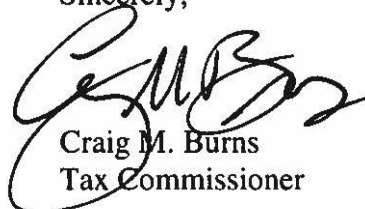
The Honorable George L. Barker
Co-Chair, Senate Finance and Appropriations Committee

The Honorable Roxann L. Robinson
Chairman, House Finance Committee

Pursuant to Item 275 (D) of the 2022 Appropriation Act, the Department of Taxation studied options to require state certification and ongoing recertification for all individuals who conduct local property tax assessments (attached). As required, the Department solicited input from the Virginia Association of Assessing Officers, the Commissioners of the Revenue Association, the Virginia Municipal League, and the Virginia Association of Counties.

The report evaluates the current certification and qualification process in Virginia, compares it to other states, and reviews the performance of reassessments across the Commonwealth. In addition, the Department presents options for potential enhancements of the certification process based on stakeholder input. Please contact me if you have any questions.

Sincerely,



Craig M. Burns
Tax Commissioner

Enclosure

C: The Honorable Stephen E. Cummings, Secretary of Finance

**Review of the Requirement of Certification and Ongoing Recertification of
Individuals Conducting Local Property Tax Assessments**

November 1, 2022



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Executive Summary

Item 275 (D) of the 2022 Appropriation Act directed the Department of Taxation (“the Department”) to study and develop a proposal requiring state certification and ongoing recertification for all individuals who conduct local real property general assessments receive state certification and ongoing recertification to ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth.

Virginia Tax consulted with the Virginia Association of Assessing Officers (VAAO), the Commissioners of the Revenue Association (CoRVA), the Virginia Municipal League (VML), and the Virginia Association of Counties (VACO). Additional participating stakeholders included two past presidents of the International of Association of Assessing Officers (IAAO), individual Staff Assessors, and Commissioners of the Revenue of Virginia from across the Commonwealth (Appendix 3).

Virginia Tax researched relevant sections of the Code of Virginia, Assessment Sales Ratio Studies of locality reassessment performance, IAAO Standards, the IAAO nationwide assessor certification and qualification study (*United States Roll-Call, 2022 Edition*), and the Uniform Standards for Professional Appraisal Practice 2020-2021 (USPAP). We presented the findings to stakeholders through virtual meetings, conference calls, and email correspondence. After conducting a comprehensive survey, we relied upon the stakeholder responses to draft the options found in this report.

The legislation required Virginia Tax to submit its report to the Virginia General Assembly by November 1, 2022. Participants were provided a draft of the report to review and offer further comments.

Findings

Virginia law provides that a general reassessment shall be performed by a professional assessor appointed by the governing body who is either an employee qualified by Virginia Tax or an independent contractor holding a valid certification issued by the Department. Virginia Tax is in the process of updating the certification procedures for contract assessors.

In most cases, localities employing Assessors are not qualifying candidates through Virginia Tax prior to their appointment. Generally, localities are self-governing local assessor qualifying standards. Many localities do have robust training programs and career development paths that produce qualified assessment professionals resulting in successful general reassessments. Virginia Tax is committed to improving communication with localities to make them aware of the qualification standards required for staff assessors by the Virginia Code.

Virginia is one of only four states that does not require some form of formal certification for all assessors. A comprehensive survey of stakeholders found a consensus that assessors need a high level of training and education to deliver an accurate, uniform and equitable reassessment. The results of a general reassessment have a significant impact on locality funding sources including the taxable value of public service corporation properties and the school funding formula.

A majority of stakeholders expressed a need for an enhanced assessor certification process. While stakeholders provided guidance on varied paths to certification, consensus was that a Virginia-specific basic training class for assessors was foundational to future success. Stakeholders emphasized the importance of not adding additional financial burden to localities through increased mandated regulatory requirements for assessors.

Reassessment performance generally is within the standards promulgated by the International Association of Assessing Officers (IAAO) for the assessment level. Professional staff assessors, appointed in 40 localities in Virginia, tend to deliver reassessments with a higher level of uniformity and equity based on IAAO Standards.

Contract assessors, used in 80 localities, typically perform general reassessments in more rural localities with less homogeneous real property inventories and where higher variances in statistical measures would be expected. The limited pool of qualified contract assessors is a concern for future general reassessment cycles.

Based on stakeholder input, an updated assessor certification process, with a Virginia-specific training course, continuing education, and with periodic recertification included, would ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth. Many localities with professional staff assessors have successful career development programs which can be further studied and modeled when developing the qualifying standards of the certification process.

However, certification requirements should not place a further burden on localities and not further diminish the limited pool of certified contract assessors and professional staff assessors. A certification program should result in a clear career path for both staff and contract appraisers to meet the qualifying standards required to be a certified assessor.

Options

Virginia Tax recognizes the diverse general reassessment needs localities face when appointing Professional Assessors:

- ▶ Professional Contract Assessors - 80 of 133 (60%) localities
- ▶ Professional Staff Assessors - 40 localities (30%)
- ▶ Commissioner of the Revenue Staff Assessor – 13 localities (10%)

Any adopted path to certification must balance the need for qualified Professional Assessors with the unique needs of individual localities. The options included herein enhance certification standards by initiating a collaboration between the Virginia Tax, the Commissioners of the Revenue Association and the Virginia Association of Assessing Officers.

The options include a provision to update the existing basic training manual (§ 58.1-206) which will be used in the Basic Training for Virginia Real Estate Assessors course jointly developed by Virginia Tax and the Commissioners of the Revenue Association. This course could be dually offered by CoRVA as part of the organization's Career Development Training and by Virginia Tax as a prerequisite for contractor certification and continuing education.

Virginia Tax will continue to collaborate the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) and consult with members from the Virginia Municipal League (VML), the Virginia Association of Counties (VACO), to further study the education, training, and professional development programs currently used by localities to successfully train assessors, appraisers, and staff. Findings will be implemented into the final certification and qualification standards.

Virginia Tax will collaborate with the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) to update the current standards and develop further specific qualifications that may be required for certification.

The options included herein address five specific items:

1. Requires certification by Virginia Tax for all professional assessors, both contractors and employees. The standards allow staff assessors two-years from the date of appointment to obtain certification.
2. Requires certification by Virginia Tax for all contract appraisers and certification by the locality for all staff appraisers.
3. Requires certification by Virginia Tax of all Project Managers and Supervisors working with a contractor.
4. Requires periodic recertification and continuing education.
5. Requires contract assessors to provide Virginia Tax with specific reports and documentation throughout the general reassessment process to assist localities in monitoring performance standards.

Study Mandate

Item 275 (D) of the 2022 Appropriation Act directed the Department of Taxation (“Virginia Tax”) to study and develop a proposal requiring state certification and ongoing recertification for all individuals who conduct local real property general assessments. This will ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth.

Virginia Tax consulted with the Virginia Association of Assessing Officers (VAAO), the Commissioners of the Revenue Association (CoRVA), the Virginia Municipal League (VML), and the Virginia Association of Counties (VACO). Additional participating stakeholders included two past presidents of the International Association of Assessing Officers (IAAO), individual Staff Assessors, and Commissioners of the Revenue from across the Commonwealth.

Virginia Tax researched relevant sections of the Code of Virginia, Assessment Sales Ratio Studies of locality reassessment performance, IAAO Standards, the IAAO nationwide assessor certification and qualification study (*United States Roll-Call, 2022 Edition*), and the Uniform Standards for Professional Appraisal Practice 2020-2021 (USPAP). We presented the findings to stakeholders through virtual meetings and email correspondence. After conducting a comprehensive survey, Virginia Tax relied upon the stakeholder responses to draft the options in this report.

The legislation required us to submit our report to the Virginia General Assembly by November 1, 2022. We have also provided participants a draft of the report to review and offer further comments.

Background

The Virginia Constitution, Article X, § 2, requires “[a]ll assessments of real estate and tangible personal property shall be at their fair market value, to be ascertained as prescribed by law.” § 58.1-3201 of the *Code of Virginia* guides the Assessor that “All general reassessments ... shall be made at 100 percent of fair market value ...”. In addition, property valuation must be made in adherence with uniformity provisions found in Virginia Constitution, Article X, § 1, requiring that “[a]ll property ... shall be taxed” and “[a]ll taxes ... shall be uniform.”

The Assessor is obligated to meet both standards of accuracy and uniformity. The purpose of a general reassessment is to equitably distribute the burden of real property tax among property owners.

The General Assembly identified in law by whom reassessments would be made (§ 58.1-3275, *Code of Virginia*), and established education requirements (§ 58.1-3276, *Code of Virginia*). Since 1976, the Department of Taxation has offered basic and advanced courses to develop and improve appraisal knowledge and job skills (§ 58.1-206, *Code of Virginia*).

On December 15, 1983 State Tax Commissioner W. H. Forst distributed assessor qualifications prescribed by the Department of Taxation to all local governments for supervisors, assessors, and appraisers performing assessment valuation assignments.

Employees of a locality performing reassessment activities as an Assessor, Supervisor or Appraiser shall have the qualifications prescribed by the Department for the specific position held (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*). Certification by the Department is required for supervisors, assessors and appraisers who contract with a Virginia locality to perform real estate assessment valuations (§ 58.1-3258.1, § 58.1-3276 *Code of Virginia*).

Virginia Tax has made incremental updates to the certification process to accommodate changes in code and assessment practice. Contract Assessors must hold a valid certification from our agency before offering reassessment services. Staff Assessors, Appraisers and Supervisors who are employees of a locality have traditionally been qualified locally without guidance from Virginia Tax.

The IAAO *United States Roll-Call, 2022 Edition* nationwide survey of assessor qualifications revealed that Virginia is one of only four states that does not codify assessor qualifying standards for both contractors and employees of localities.

The general reassessment function in Virginia, by design, is ceded to the localities. Each political subdivision will have different local market conditions and reassessment needs. Virginia law provides a framework for choosing who performs the general reassessment and the time period between general reassessments. Each political subdivision will have different local market influences affecting assessed value.

The scope of our role in the reassessment function is guided by Virginia law included herein, and is specifically limited to qualifying and certify assessors, collecting reassessment data and reporting performance results.

Virginia Tax does not have specific oversight of the general reassessment as it is performed by the assessor. However, Virginia law (§58.1-3278) does provide that the Department shall render advisory aid and assistance in making any general reassessment of the real estate in such county, city or town upon request.

Assessors in Virginia

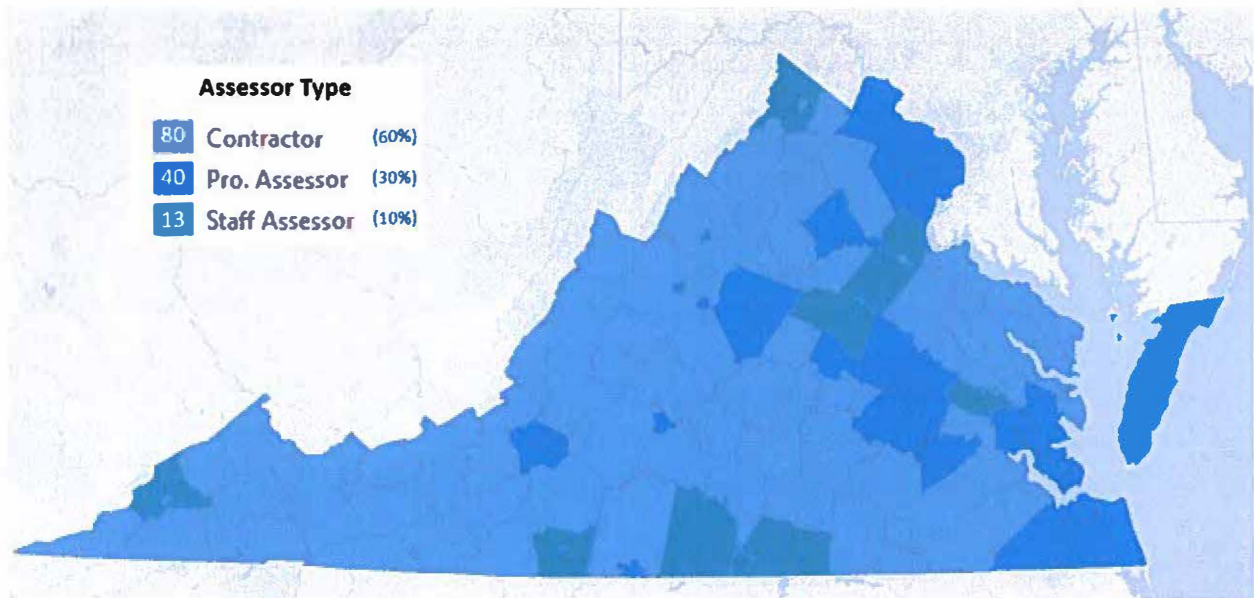
Virginia law provides for the assessment and general reassessment of real property. Annually, the Commissioner of Revenue “shall ascertain and assess at fair market value, all subjects of taxation in his county or city on the first day of January in each year, except as otherwise provided by law” (§ 58.1-3103).

Additionally, Virginia law (§ 58.1-3275) requires that every general reassessment in a city or county shall be made by:

- i. a professional assessor appointed by the governing body, who is either an employee qualified by the Department or an independent contractor holding valid certification issued by the Department; or
- ii. a board of assessors

While Virginia law provides that the Commissioner of the Revenue is the default assessing official in a locality, it is clear that a professional assessor or a board of assessors appointed by the governing body will perform a general reassessment of real property. Virginia law recognizes individual challenges localities face in performing a general reassessment and provides latitude in the governing body’s choice of an assessor based on local needs.

The following map illustrates the method by which general reassessments are performed in Virginia – Professional Contract Assessor, Professional Staff Assessor, Commissioner of the Revenue Staff Assessor.



Our staff found that 80 of 133 (60%) of the localities in the Commonwealth use Professional Contract Assessors to perform general reassessments. Alternately, 40 localities (30%) employ Professional Staff Assessors leading independent real estate assessment offices, while 13 (10%) of the localities rely upon the Commissioner of the Revenue or a Deputy Commissioner of the Revenue (Staff Assessor) working under the Commissioner to perform general reassessments.

A Professional Contract Assessor is a private mass assessor who is engaged by a locality by a negotiated contract to perform a general reassessment pursuant to the Virginia Code, standards promulgated by professional organizations like the International Association of Assessing Officers (IAAO), and the Uniform Standards of Professional Appraisal Practice (USPAP). Each Professional Contract Assessor must hold a valid certification from our agency (§ 58.1-3258.1, § 58.1-3276 Code of Virginia). Contract Assessors are required to have a valid Virginia Certified General Real Estate Appraiser license.

Virginia Tax has no oversight or input into the private contract negotiated between the locality and the contract assessor. We do not consider or evaluate the contractor's business license, insurance, financial capability-stability, or other non-appraisal related status. We encourage local governing officials to fully assess a contractor's ability to satisfy the terms and conditions of their contract.

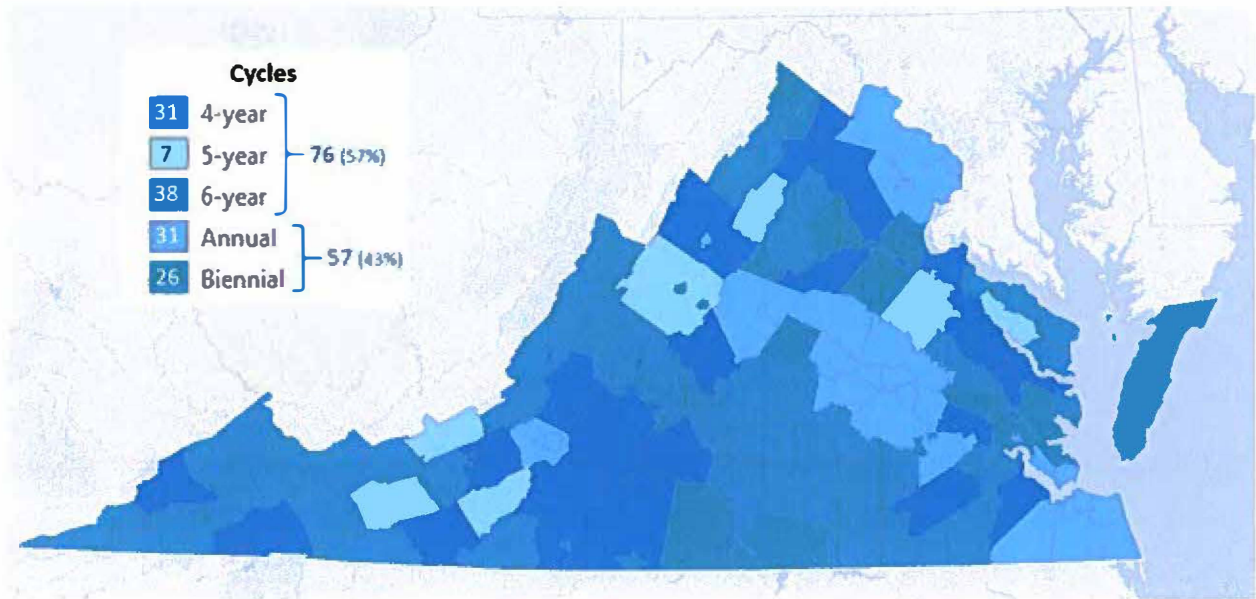
As of September 1, 2022, seven Professional Contract Assessors are certified by Virginia Tax to serve the 80 localities that perform general reassessments on a contract basis.

The locality appoints a Professional Staff Assessor to perform the general reassessment function and lead an independent assessor's office. Virginia law provides for a jurisdictional exception to the real estate appraiser licensing requirements for employees of a locality (§ 54.1-2010 *Code of Virginia*). However, Professional Staff Assessors shall meet qualifying standards which includes a combination of education, training, and experience as deemed necessary for the performance of their duties (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*).

A Commissioner of the Revenue, or appointee (Staff Assessor), performing the general reassessment is also afforded an exemption from licensure (§ 54.1-2010), but shall meet qualifying standards which includes a combination of education, training and experience as deemed necessary for the performance of their duties (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*).

Assessment Cycles in Virginia

Virginia law provides for the periodic general reassessment of real property to equalize the burden of real estate taxes. The allowable time between general reassessment varies by population, city or county status, and local choice between annually and six-years (§ 58.1-3250, § 58.1-3251, § 58.1-3252 *Code of Virginia*).



Cities and larger suburban counties are required to conduct annual and biennial reassessments (57 localities, 43%). Some rural and smaller counties have chosen by local ordinance to reassess at more frequent intervals.

The remaining localities reassess in cycles of four to six years (76 localities, 57%). Most localities that perform general reassessment every four years or more engage a Contract Assessor (74 of 76 localities, 97.4%).

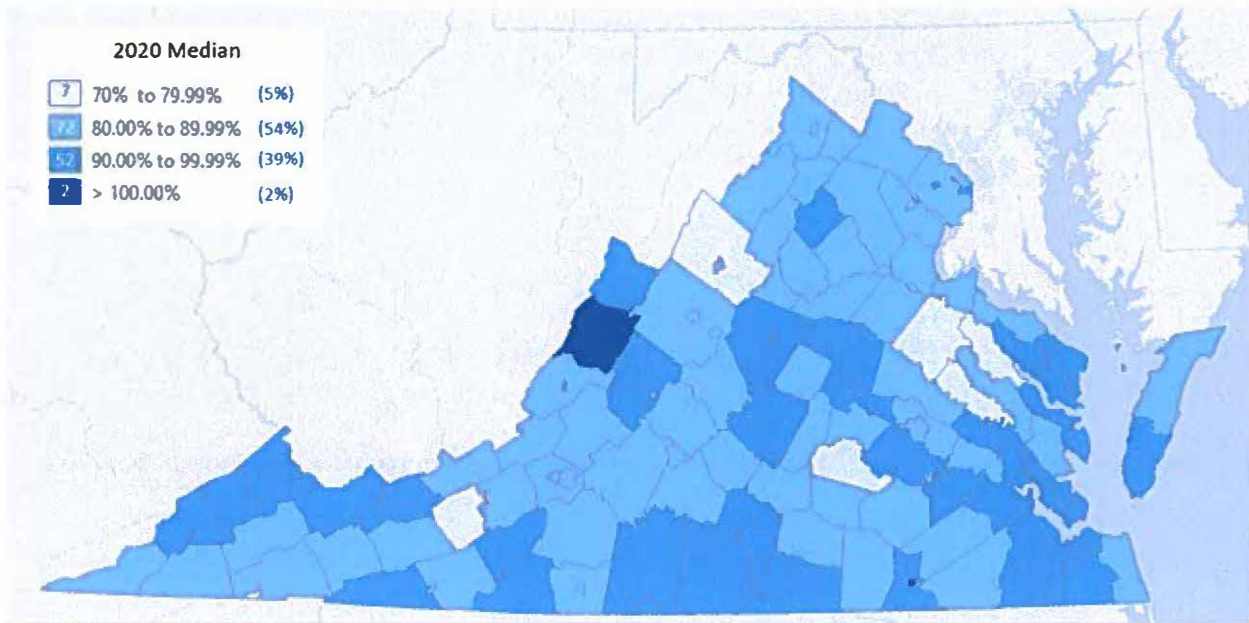
Reassessment Level, Uniformity and Equity in Virginia

Reassessment Level

The *2020 Assessment Sales Ratio Study*, the most recent completed study, is a comprehensive analysis of locality assessment performance compiled annually by Virginia Tax. Over 120,800 qualified real property transfers are reviewed for 133 localities and analyzed over six separate property classes. Statistics are calculated for accuracy, uniformity and vertical equity. The results of this report are an important component of the composite index used in Virginia’s School funding formula.

Reassessment level or accuracy is measured by calculating the median assessment sales ratio for the locality by dividing the certified assessed values by their confirmed sales price of qualified transfers. This statistic measures the level of the assessed value at the time of the sale.

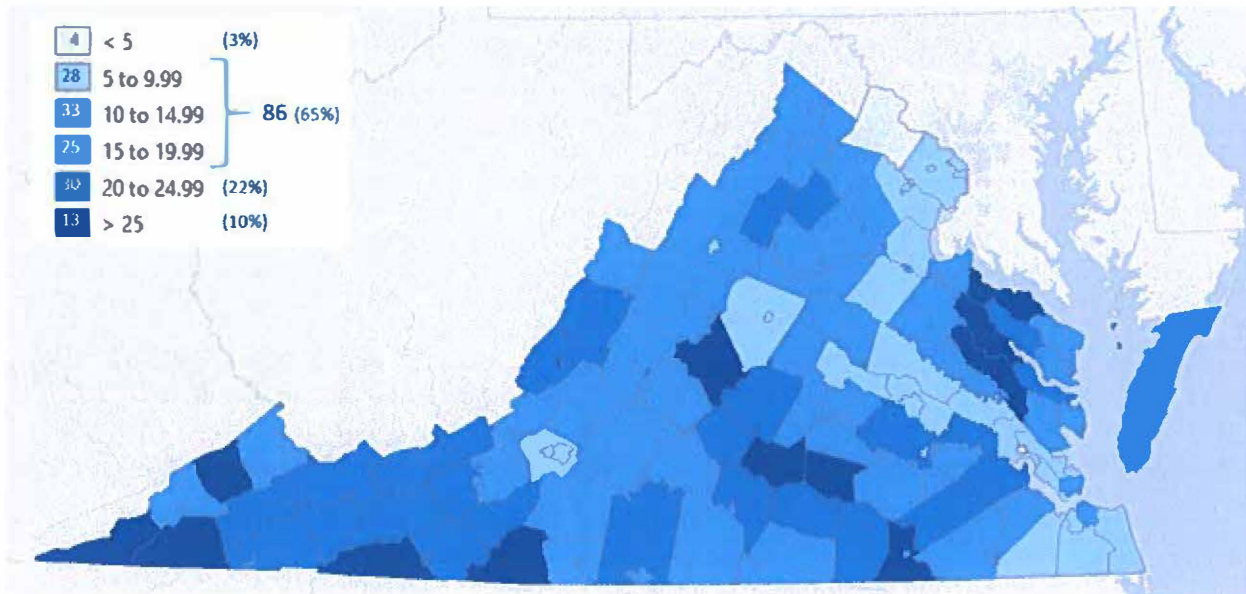
The *IAAO Standard on Ratio Studies* (2013) provides that an acceptable median assessment sales ratio should fall between 90% and 110%. The map below illustrates the Assessment Sales Ratio for each locality as established for the *2020 Assessment Sales Ratio Study* published March 23, 2022.



The results reveal that 54 localities (41%) had established Assessment Sales Ratios within IAAO guidelines, while 79 localities (59%) had ratios below 90%. Generally, localities with reassessment cycles of four to six years were more likely to have a calculated median Assessment Sales ratio below 90%.

Reassessment Uniformity

Uniformity refers to the degree to which properties are appraised at equal percentages of market value. The Coefficient of Dispersion (COD) calculates how closely individual ratios are grouped around the median for that group. The IAAO *Standard on Ratio Studies* (2013) provides that an acceptable COD is generally between 5.0% and 20.0%. Rural localities with non-homogeneous property types and longer reassessment cycles can lead to COD returns in excess of 20.0%. The map below illustrates the COD for each locality as established for the 2020 *Assessment Sales Ratio Study* published March 23, 2022.



The results reveal that 86 localities (65%) had a calculated COD within IAAO Standards. Thirty localities (22%) were just outside the upper limit while 13 localities (10%) had a calculated COD well outside the standard range. Results below 5% require further review by the analyst. Generally, localities with reassessment cycles of four to six years with general reassessments performed by Contract Assessors were more likely to have a calculated COD outside of acceptable ranges.

Measures of uniformity that are outside of acceptable parameters are usually indicative of property data problems, deficient valuation procedures or valuation tables and cannot be corrected by application of market adjustment factors. Data accuracy can also significantly affect the variability of these measures. Accurate real property records have a direct impact on appraisal uniformity.

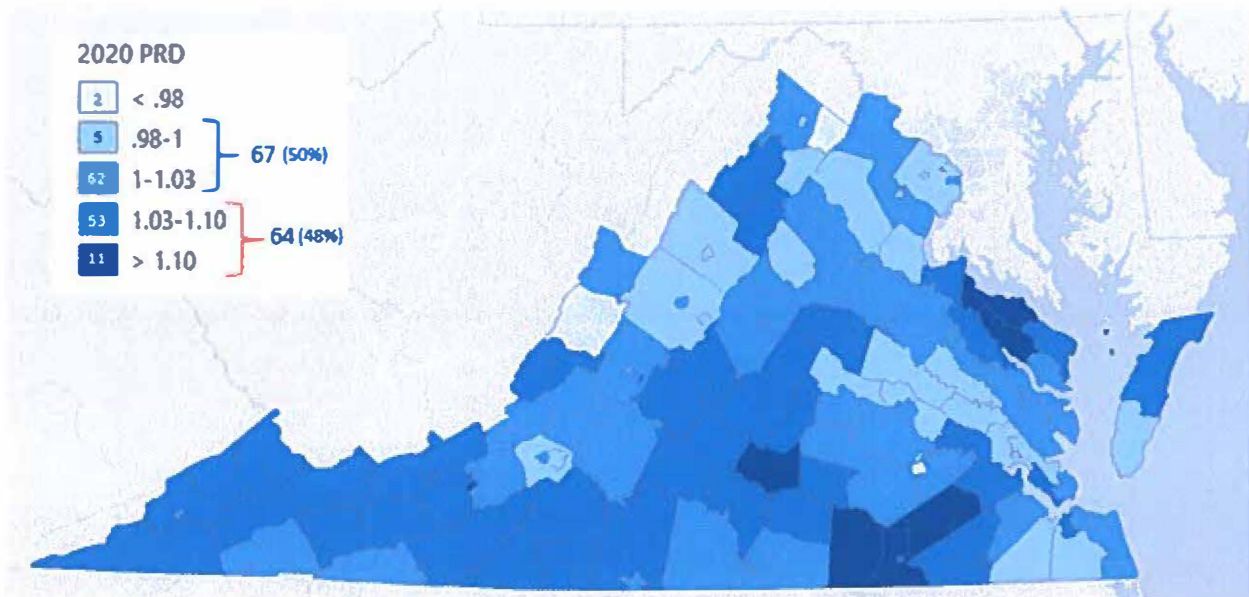
Reassessment Equity

Vertical Equity measures systematic differences in the appraisal of low and high-value properties. The IAAO metric used by Virginia Tax to measure vertical equity is the Price Related Differential (PRD) which tests to determine if higher or lower valued properties are assessed at the same level of accuracy and evaluates the relative tax burdens of owners of low valued properties and owners of high valued properties.

The IAAO *Standard on Ratio Studies* (2013) stipulates the PRD should be close to 1.00. The acceptable range determined by IAAO Standards is 0.98 to 1.03. A PRD less than 1.00 indicates progressivity, and a PRD greater than 1.00 indicates regressivity. Ad valorem appraisals made for tax purposes should be neither regressive nor progressive.

A PRD above 1.03 may indicate low-value properties are appraised at greater percentages of market value than high-value properties (regressive), while a PRD below 0.98 may indicate low-value properties are appraised at smaller percentages of market value than high-value properties (progressive).

Typically, PRDs have an upward bias because higher priced properties are more unique and are more difficult to accurately value. The map below illustrates the PRD for each locality as established for the 2020 Assessment Sales Ratio Study published March 23, 2022.



The results reveal that 67 localities (50%) had a calculated PRD within IAAO Standards while 66 localities (50%) were outside of the acceptable range. Generally, localities with reassessment cycles of four to six years with general reassessments performed by Contract Assessors were more likely to have a calculated PRD outside of acceptable ranges.

While the PRD is easy to calculate and can indicate an instance of inequity, it cannot quantify the extent of that inequity and further analysis would be warranted in those localities.

Summary of Virginia Assessor Qualifying Standards

The purpose of a general reassessment is to uniformly and equitably distribute the burden of real estate taxes among property owners. Virginia law requires periodic general reassessments and provides localities a framework to choose by whom the general reassessment is performed.

The general reassessment function in Virginia, by design, is ceded to the localities. Each political subdivision will have different local market conditions and needs. The Virginia code provides a framework for choosing who performs the general reassessment and the time period between general reassessments. Each political subdivision will have different local market influences to assessed value.

Professional Contract Assessors

Local market conditions are a major determining factor in choosing who performs the general reassessment. Reassessment cycles are determined by state law and local ordinances. Eighty localities (60%) utilize a Contract

Assessor to perform general reassessments. These localities are generally more rural in nature with lower populations and perform general reassessments on cycles varying from four to six years.

As of September 1, 2022, seven Professional Contract Assessors are certified by Virginia Tax to serve the 80 localities that perform general reassessments on a contract basis.

Contract Assessors, Appraisers and Supervisors shall hold a valid certification from the Department (§58.1-3251, §58.1-3253, §58.1-3258, §58.1-3258.1, §58.1-3258.2, §58.1-3260, §58.1-3261, §58.1-3276). Contract supervisors, assessors, or appraisers seeking certification must have the appropriate Virginia appraiser license for the property to be valued, and the license must be in good standing. A Virginia certified general real estate appraiser license provides for the appraisal of all types of real estate and real property and is required for a contractor to be designated as a Professional Contract Assessor.

Applicants for Certification as a Professional Contract Assessor are expected to:

- ▶ Be capable of performing appraisals of certain multi-unit real estate in accordance with § 58.1-3295, Code of Virginia
- ▶ Follow generally accepted appraisal practices
- ▶ Have obtained minimum levels of education and experience
- ▶ Adhere to standards of professional and ethical conduct

The Department has the authority to suspend or revoke a Certification. (§58.1-3258.2)

Staff Professional Assessors

Cities and suburban counties generally employ Professional Staff Assessors who lead independent offices and perform general reassessments on an annual or biennial basis.

Employees of the locality shall have the qualifications prescribed by Virginia Tax for the particular position held, which includes a combination of education, training and experience as deemed necessary for the performance of their duties. Virginia law (§ 54.1-2010) exempts Assessors directly employed by a locality from the requirement of a Virginia Certified General License to perform reassessment valuations. However, § 58.1-3258 (B) provides that this exemption of the requirement for licensure does not remove the competency standard of local assessing officials.

Employees of a locality performing annual or biennial assessment activities as an assessor, supervisor, or appraiser shall have the qualifications prescribed by our agency for the specific position held (§ 58.1-3258, § 58.1-3275, § 58.1-3276 Code of Virginia).

Role of the Department

The scope of Virginia Tax's role in the reassessment function is guided by Virginia Code and is specifically limited to qualifying and certifying assessors, collecting reassessment data and reporting performance results. Virginia Tax does not have specific oversight of the general reassessment as it is being performed by the assessor.

However, Virginia law (§58.1-3278) does provide that Virginia Tax shall render advisory aid and assistance in making any general reassessment of the real estate in such county, city, or town upon request.

Employees of a locality performing annual or biennial assessment activities as an assessor, supervisor, or appraiser shall have the qualifications prescribed by our agency for the specific position held (§ 58.1-3258, § 58.1-3275, § 58.1-3276 Code of Virginia).

Virginia Tax is mandated to establish a program of continuing education for county, city, and town officers responsible for the assessment of real estate, and for members and prospective members of boards of assessors and boards of equalization (§58.1-206). However, in the past two decades training has primarily focused on training for Boards of Equalization and hosting the Advanced Assessor's School offering beginning, intermediate, and advanced IAAO courses.

Assessor Certification Study

Study Process

Virginia Tax researched Virginia and national assessor certification standards and codes as a matter of comparison. We also consulted the IAAO *United States Roll-Call, 2022 Edition* (Appendix 2), a comprehensive national survey of assessor qualifying standards. Staff developed criteria for review of state assessor qualifying standards by:

- ▶ Geography/Location
- ▶ Must have the option of Contract Assessors
- ▶ Similar form of Local Governments
- ▶ Similar methods of Real Estate Assessment
- ▶ Assessor must not be an elected position
- ▶ Reassessment must not be a centralized (state) function (Maryland)

Based on these criteria, our agency further studied the assessor qualification and certification requirements in North Carolina, Georgia, and Tennessee. Staff further segmented the data in *the 2020 Assessment Sales Ratio Study* to compare the statistical findings of reassessment data by Assessor Type and Reassessment Cycle. We then compared the performance of reassessments in Virginia to reassessment performance in North Carolina, Georgia, and Tennessee to determine if codified Assessor certifications impacted reassessment performance. We presented the data to stakeholders in multiple meetings.

Based on the results of our research, a comprehensive survey was conducted and Virginia Tax relied upon the stakeholder responses to draft the options in this report.

IAAO Assessor Qualification Survey

The IAAO *United States Roll-Call, 2022 Edition* provides a summary of the assessor certification standards for every state. Items in the report include:

- ▶ Statutory language for every state's certification requirements.
- ▶ Summaries of both mandatory and voluntary certification programs including whether exams or experience are required with coursework.
- ▶ Approved education courses information.

The IAAO *Standard on Professional Development* provides guidance on the knowledge, skills and abilities required to be successful in specific roles in an assessment office. Effective assessment administration and performance is directly correlated to key professional development criteria including

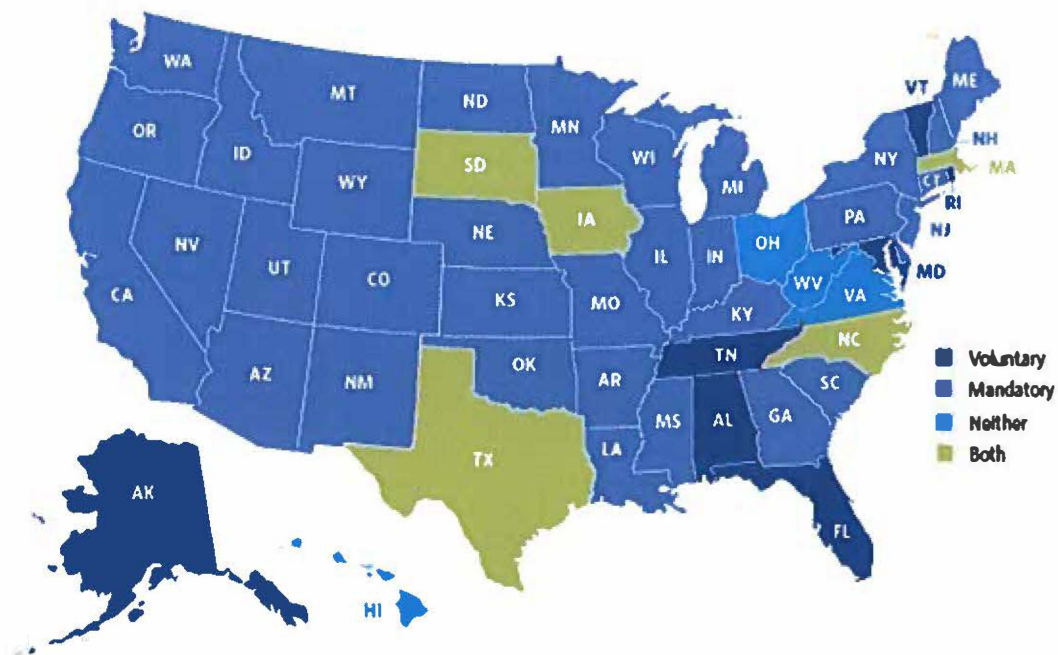
- ▶ Education
- ▶ Training
- ▶ Experience
- ▶ Continuing Education

The IAAO study supported that required certification and professional development helps to build and support public trust in the reassessment process. In most states, assessor certification requirements for public mass appraisal employees are separate from private sector appraisers' statutory or regulatory licensing requirements.

Generally, the requirements include tiered educational and experience standards specific to the appraisal position. A combination of education offered from governmental resources (colleges, universities, community colleges, state regulatory agencies), state professional organizations and the IAAO is typical. However, some states statutorily require appraisal licensure for individuals who perform mass appraisal duties for localities.

The map below summarizes the survey results.

FIGURE 1. Mandatory and Voluntary Certification Programs in the United States



Source: United States Roll-Call, 2022 Edition, IAAO, pg. 2

Virginia is one of eleven states that does not have a mandatory assessor certification requirement and one of only four states that does not have at least a voluntary certification program. Some states without mandatory certification elect assessors (Florida, West Virginia) and some have centralized reassessments overseen by state agencies (Maryland).

The IAAO recommends that individual characteristics of each jurisdiction within each state be categorized to best implement the needs of each jurisdiction, to take into account geography, distinct locations, and forms of government, and to allow the option of contract assessors. This allows for similar real estate methods, including similar education and experience requirements, across related types of assessment offices.

North Carolina Assessor Certification Requirements

North Carolina has three levels of statutorily required certification for Appraisers and an additional certification for Assessors. A voluntary designation option is offered through the North Carolina Association of Assessing Officers (NCAAO).

Every county assessor, within two years after the date of their appointment, must successfully complete the following courses:

- ▶ Property Tax Listing and Assessing (UNC SOG)
- ▶ IAAO 101 Fundamentals of Real Property Appraisal
- ▶ Personal Property Appraisal
- ▶ Assessment (NCDOR) Tax Administration in NC (NCDOR)

Each Assessor must pass a comprehensive exam and are complete 30-hours of continuing education every two years.

NORTH CAROLINA ASSESSOR CERTIFICATION SUMMARY			
Type	Assessors	Appraisers I, II, III *	Designation (NCAAO) *
Education	Property Tax Listing and Assessing (UNC SOG)	Property Tax Listing and Assessing (UNC SOG)	Fundamentals of Property Tax Listing and Assessing (School of Government)
	IAAO 101 Fundamentals of Real Property Appraisal	At least one of the following: IAAO 101 Fundamentals of Real Property Appraisal, IAAO 102 Income Approach to Valuation	IAAO 101 Fundamentals of Real Property Appraisal
	Personal Property Appraisal and Assessment (NCDOR)	Attend all three residential "R" Courses and obtain a passing grade: Intro to RE Appraisal (R-1) Valuation Principles and Procedures (R-2) Applied Residential Property Valuation (R-3)	Income Approach to Valuation (IAAO 102) Fundamentals of Mass Appraisal (One of the following IAAO courses, 300, 301, 302, 311 or 312) IAAO Workshop 151 or an approved 15 hour USPAP course, Assessment Administration (IAAO Course 400)
* Depends on path	Tax Administration in NC (NCDOR)	IAAO RES Designation	
Experience	2-Year Cycle with 30 hours of education	2-Year Cycle with 30 hours of education	3-5 Years as an Assessor
Exams	Yes	Yes	Yes

Appraiser I positions require the successful completion of *Property Tax Listing and Assessing* course, including passing a comprehensive exam, offered through the University of North Carolina School of Government (UNSOG) or the successful completion of IAAO 101 and IAAO 102 courses or the three residential courses (R1, R2, R3) offered through the North Carolina Department of Revenue.

Experience and educational requirements increase as the responsibility of the position advances and appraisers must meet them in order to proceed to each level of appraiser certification.

Experience levels range from no experience and still meeting the education requirements, to up to 5 years to become a NCAAO-designated Assessor.

Georgia Assessor Certification Requirements

Georgia has an extensive qualification and certification program for individuals performing mass appraisal valuation and for County Assessors. The experience and educational requirements are progressive and provide basic and advanced training to staff.

GEORGIA ASSESSOR CERTIFICATION SUMMARY				
Type	Mass Appraiser I & II (assessor)	Mass Appraiser III, (assessor)	Assessment Level IV (assessor)	
Education	County Tax Assessors	County Tax Assessors	County Tax Assessors	GAAO -> GCA
	State Course IA: Assessment Fundamentals for Appraisers; 40 hr. course.	Course V: Cost Approach to value	Prerequisite: All proceeding coursework 1 through VII.	Certificate acknowledging the passing of the Appraiser IV examination and
	State Course I: (Basic training for assessors) 40 hr. course.	Course IVA: Valuation of Urban Land	Course IIA: Income Approach to Value, Course IVA: Valuation of Urban Land, Course VI: Appraiser Management, and Course VII: Appeals Procedure.	Evidence of having successfully completed 60 hours of elected continuing education (CE) from the Georgia Certification Program
		Course IVB: Valuation of Rural Land	Workshop: Specialized Assessments Workshop: Exempt Properties (20 hours).	Evidence of having successfully completed a designation from "International Association of Assessing Officials (IAAO)"
	WinGAP Basic Data Entry Class; 20 hr. course.	Course VII: Appeals Procedure	Admin. Course: Georgia Assessor Administration (40 hours)	
	Workshop: Valuation of Manufactured Housing	Workshop: Valuation of Manufactured Housing	Passing grade for the Basic Mapping Course, IAAO courses 102, 151, 201, 207, 300, 400, 600 or 601.	
	Passing grade for the Basic Mapping Course, IAAO courses 102, 400, 600 or 601; depending on level.	Passing grade for the Basic Mapping Course, IAAO courses 102, 151, 300, 400, 600 or 601; depending on level.		

An IAAO designation is required to be a Level IV assessor in Georgia and recognized by the Georgia Association of Assessing Officers. All education requires a passing examination. Entry level classes are offered by the University of Georgia Institute of Government.

Experience levels range from no experience but still meeting the education requirements, to at least 3-years of full-time employment in the assessment field. An assessor must meet each education and experience requirement in order to proceed to each level of assessment certification.

GEORGIA ASSESSOR CERTIFICATION SUMMARY				
Type	Mass Appraiser I & II (assessor)	Mass Appraiser III, (assessor)	Assessment Level IV (assessor)	
Experience	Level I – No experience necessary for candidacy. Must be actively employed in the field of property assessments.	Evidence of the applicant’s active employment in the field of property assessments	Evidence of the applicant’s active employment in the field of property assessments.	Evidence of the applicant’s active employment in the field of property assessments.
	Level II – 1-Year full time experience in ad valorem property appraisal, all Level I requirements must be met for an Appraiser II.	At least 2-Years of full-time employment in the field of property assessments for ad valorem tax purposes.	At least 3-Years of full-time employment in the field of property assessments for ad valorem tax purposes. Satisfied Assessment Levels I, II, and III.	Must have received a certificate acknowledging the passing of the Appraiser IV examination and continue to be certified as an Appraiser IV by the Georgia Department of Revenue (DOR).
Exams	Yes	Yes	Yes	Yes

Tennessee Assessor Certification Requirements

Tennessee has five levels of assessment certification:

- ▶ Assessment Levels I-II for Appraisers.
- ▶ Assessment Level III- IV for Assessor.
- ▶ Assessment Level V for Master Assessor.

TENNESSEE ASSESSOR CERTIFICATION SUMMARY			
Type	Assessment Level I, II	Assessment Level III, IV (Assessor)	Assessment Level V (Master Assessor)
Education	Tennessee State Board of Equalization	Tennessee State Board of Equalization	Tennessee State Board of Equalization
	IAAO 101 Fundamentals of Real Property Appraisal	ONE of the following, IAAO 300, 400, 600, or 601 (Level III)	IAAO 112 & 312
	IAAO 102 Income Approach to Valuation (Level II)	IAAO Workshop 151 (Level III)	Certified General Real Estate Appraiser – must have held for at least two years with relative full time field experience OR hold IAAO AAS, CAE, CMS, PPS or RES designation
	ONE of the following, IAAO 400, 600, or 601 (Level II)	USPAP (Level III)	Meet continuing education requirements
	DPA Tennessee Assessment Law Workshop	Case study examination by Division of Property Assessments OR narrative demonstration appraisal report assigned through IAAO (Level III)	NA
	DPA Appraisal Fundamentals Workshop	IAAO Courte 311 (Level IV)	NA
	Basic Mapping Course	ONE of the following, IAAO 201, 207, 400, 500, 600, 601 (Level IV)	Division of Property Assessments, IAAO, Tennessee Real Estate Appraisal Commission
	Comprehensive Exam	Additional comprehensive exam & meet continuing education requirements	
	Division of Property Assessments, IAAO	Division of Property Assessments, IAAO	
Experience	Level I – no experience required	Level III – 2-years full time experience in ad valorem property appraisal, All Level I & II requirements must be met	Level V – 4-years full time experience in ad valorem property appraisal, All Level I, II, III, & IV requirements must be met
	Level II – 1-Year full time experience in ad valorem property appraisal, All Level I requirements must be met	Level IV – 3-Years full tie experience in ad valorem property appraisal, All Level I, II & III requirements must be met	
Exams	Yes	Yes, including continuing education	Yes, including continuing education

Entry level positions require courses such as appraisal fundamentals, mapping and Tennessee assessment law. Tennessee relies heavily on courses offered by the IAAO for training. Three Tennessee specific courses are required – Tennessee Board of Equalization Training, Tennessee Appraisal Fundamentals, and Tennessee Assessment Law.

Assessors must complete specific educational and experience requirements and pass a comprehensive exam in order to proceed to each level of assessment certification.

Virginia Assessor Certification Requirements

For supervisors, appraisers, and assessors who contract with a Virginia locality to perform real property assessment or reassessment, the Code of Virginia requires that they first obtain a valid certification issued by the Department of Taxation (§ 58.1-3258.1, Code of Virginia). The qualification and certification program is administered by our Property Tax Unit.

For localities that perform Annual or Biennial Assessments, the supervisors, assessors, and appraisers conducting assessments who are employees of the locality shall have the qualifications prescribed by Virginia Tax.

Employees of a locality performing annual or biennial assessment activities as an Assessor, Supervisor, or Appraiser shall have the qualifications prescribed by Virginia Tax for the specific position held (§ 58.1-3258, § 58.1-3275, § 58.1-3276 Code of Virginia). Certification by our agency is required for supervisors, assessors, and appraisers who contract with a Virginia locality to perform real estate assessment valuations (§ 58.1-3258.1, § 58.1-3276 Code of Virginia). Employees of a locality performing reassessment activities as an Assessor, Supervisor, or Appraiser shall have the qualifications prescribed by Virginia Tax for the specific position held (§ 58.1-3276 Code of Virginia).

Applicants for Certification as a Professional Assessor are expected to:

- ▶ Be capable of performing appraisals of certain multi-unit real estate in accordance with § 58.1-3295, Code of Virginia
- ▶ Follow generally accepted appraisal practices
- ▶ Have obtained minimum levels of education and experience
- ▶ Adhere to standards of professional and ethical conduct

Virginia Tax is authorized to establish requirements for continuing education (§ 58.1-3258.1, Code of Virginia). In addition, we may require remedial education, or suspend, revoke, or deny renewal of certification of any supervisor, assessor, or appraiser who is in violation of regulations established by our agency (§ 58.1-3258.2, Code of Virginia).

Virginia Tax has adopted a set of generalized knowledge and experience qualifications based on the specific position. We have not substantially updated the general position descriptions since they were originally developed in the 1983.

Contract supervisors, assessors, or appraisers seeking certification must have the appropriate Virginia appraiser license for the property to be valued, and the license must be in good standing. A Virginia certified general real estate appraiser license provides for the appraisal of all types of real estate and real property and is required for a contractor to be designated as a Professional Assessor.

The assessment/reassessment appraisal of local tax parcels is considered a fee appraisal assignment when performed by a contractor. The General Assembly established the necessity for appraiser licensure after December 31, 1992 (§ 54.1-2011, Code of Virginia). Licensure is granted by the Department of Professional and Occupational Regulation (DPOR). With few exceptions, it is unlawful to engage in the appraisal of real property for compensation or valuable consideration in the Commonwealth without first obtaining a real estate appraiser's license.

Supervisors, assessors, and appraisers who are officers or employees of the United States of America, or of the Commonwealth, or a political subdivision thereof, and are performing official duties - such as local staff supervisors, assessors, and appraisers - are exempt from licensure (§ 54.1-2010, Code of Virginia). However, this exemption from licensure does not remove the competency standard of local assessing officials (§ 54.1-358(B), Code of Virginia).

Virginia Tax is mandated to establish a program of basic education and continuing education for county, city, and town officers responsible for the assessment of real estate, and for members and prospective members of boards of assessors and boards of equalization (§58.1-206).

However, in the past two decades training has primarily focused on training for Boards of Equalization and hosting the Advanced Assessor's School offering beginning, intermediate and advanced IAAO courses.

Virginia Tax has made incremental updates to the certification process to accommodate changes in code and assessment practice. Contract Assessors must hold a valid certification from our agency before offering reassessment services.

Staff Assessors, Appraisers, and Supervisors who are employees of a locality have traditionally been qualified locally without guidance from Virginia Tax.

Virginia General Reassessment Performance Compared

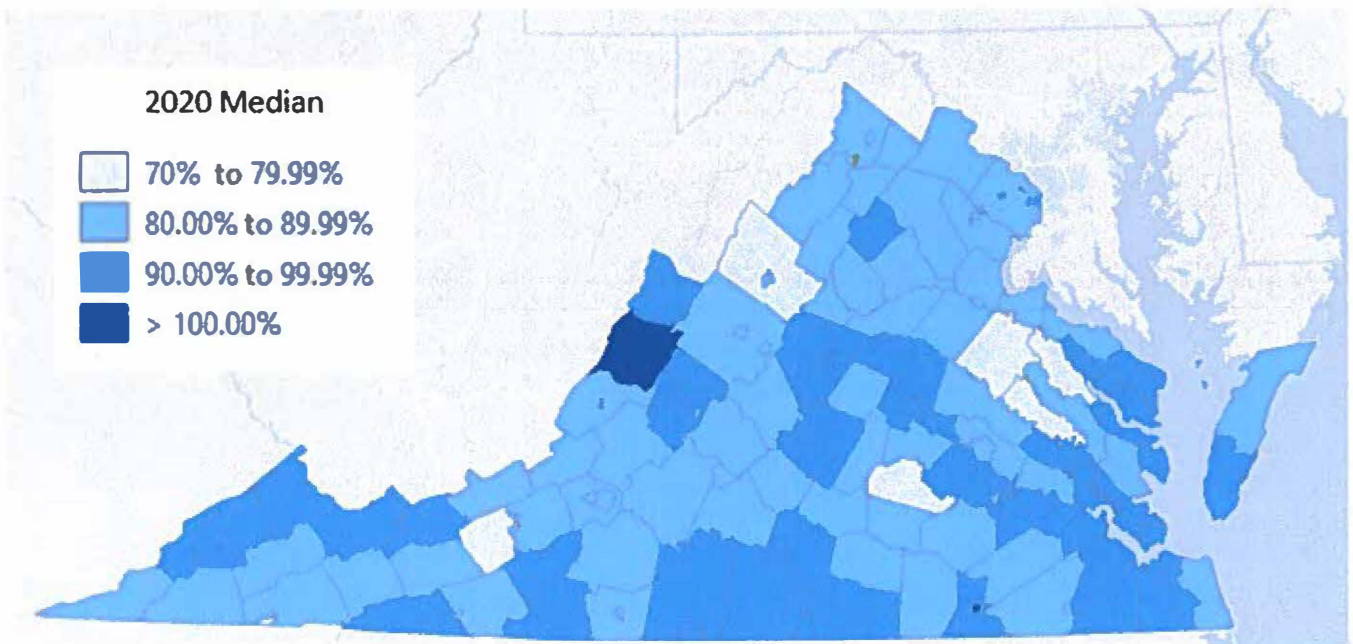
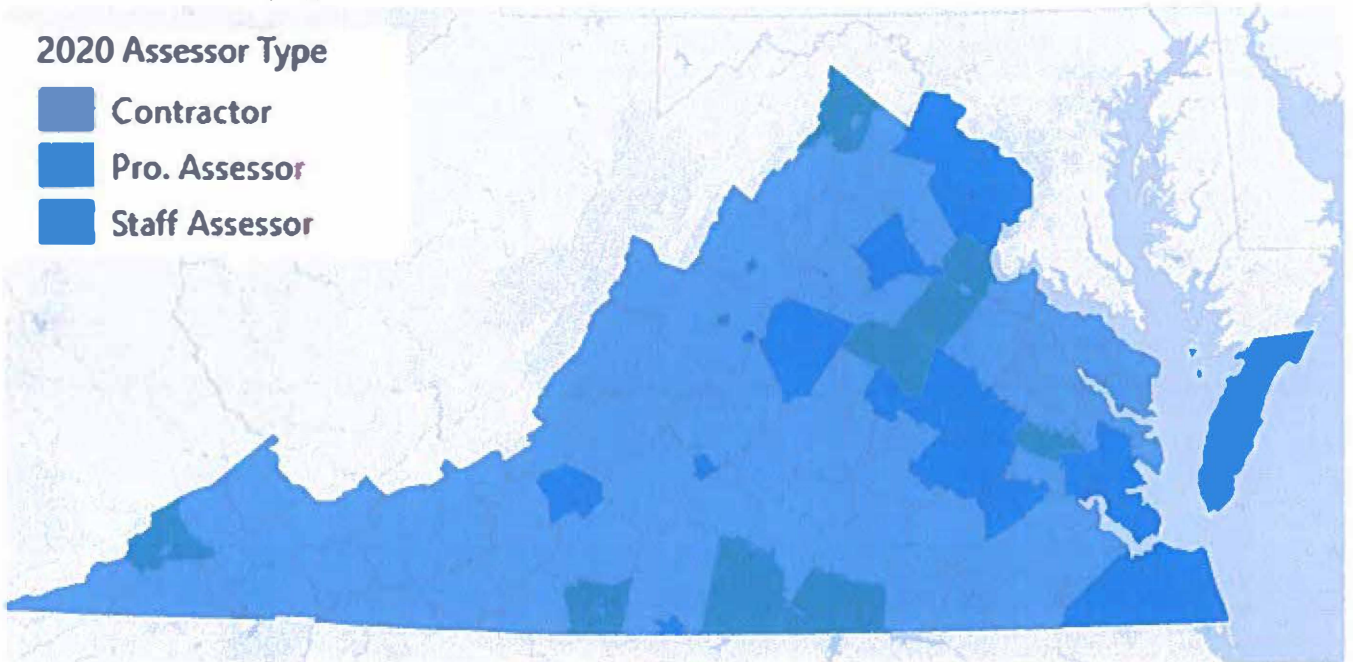
We found that both the type of assessor (Professional Contract Assessor, Professional Staff Assessor, Commissioner of the Revenue) and the reassessment cycle may have an impact on reassessment performance. We used data from the *2020 Assessment Sales Ratio Study* to summarize the statistical findings of reassessment data by Assessor Type and Reassessment Cycle.

Reassessment Level

Reassessment level or accuracy is measured by calculating the median assessment sales ratio for the locality by dividing the certified assessed values of qualified transfers by their confirmed sales price. This statistic measures the accuracy of the assessed value at the time of the sale.

The maps and charts below highlight the assessment sales ratios found in the *2020 Assessment Sales Ratio Study* by the type of assessor who performed the general reassessment, and by the reassessment cycle.

Reassessment Level by Type of Assessor

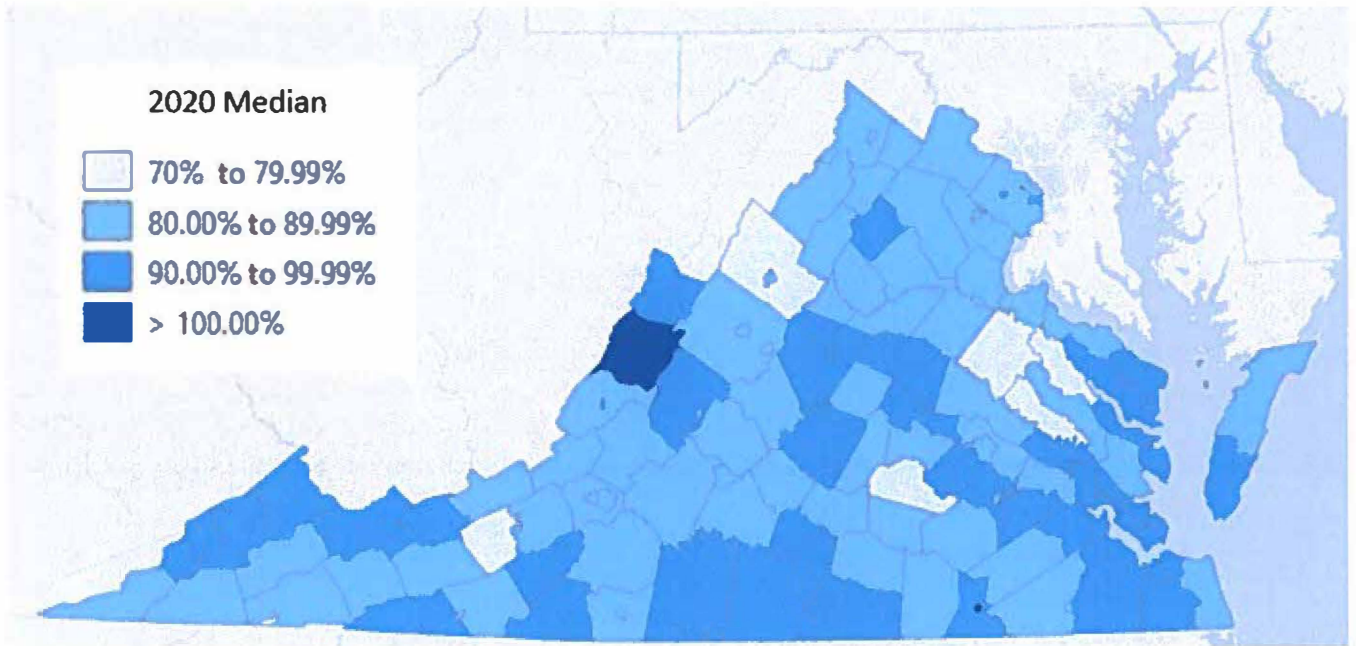


Assessor Type	Localities	% Localities	2020 Ratio	IAAO Acceptable Range
Contractor	80	60.2%	86.9%	90.0%-110.0%
Pro. Staff Assessor	40	30.1%	90.5%	
COR Assessor	13	9.8%	89.3%	
Total	133	100.0%	88.2%	

Standard on Ratio Studies (2013) provides that an acceptable median assessment sales ratio should fall between 90% and 110%. The data from the *2020 Assessment Sales Ratio Study* was from sales that occurred during the 2020 Tax Year. Many localities were conservative in their reassessment practices during this time because of the unknown future financial impact of the global pandemic. Based on this fact, an overall statewide assessment sales ratio of 88.2% was not necessarily a matter of concern. However, over the past two years, the real estate market has continued an unprecedented rise in property values. It has been challenging for all localities to maintain an assessment sales ratio within IAAO standards

Reassessment Level by Reassessment Cycle





Reassessment Cycle	Localities	% Localities	2020 Ratio	IAAO Acceptable Range
Annual	31	23.3%	90.9%	90.0% - 110.0%
Biennial	26	19.5%	89.4%	
4-year	31	23.3%	86.6%	
5-year	7	5.3%	76.7%	
6-year	38	28.6%	88.7%	
Total	133	100.0%	88.2%	

Assessment Sales Ratio results are influenced by when the general reassessment was performed in the locality. Longer cycles between reassessments provide higher variability of the results compared to IAAO Standards.

Reassessment Level in Year of General Reassessment

The charts below summarize the 2020 Assessment Sales Ratio, the most recent study, for localities that performed a general reassessment effective for the 2020 Tax Year.

Assessor Type	2020 Reassessment	2020 Ratio	IAAO Acceptable Range
Contractor	23	90.4%	90.0% - 110.0%
Pro. Staff Assessor	35	90.8%	
COR Assessor	7	90.6%	
Total	65	90.6%	

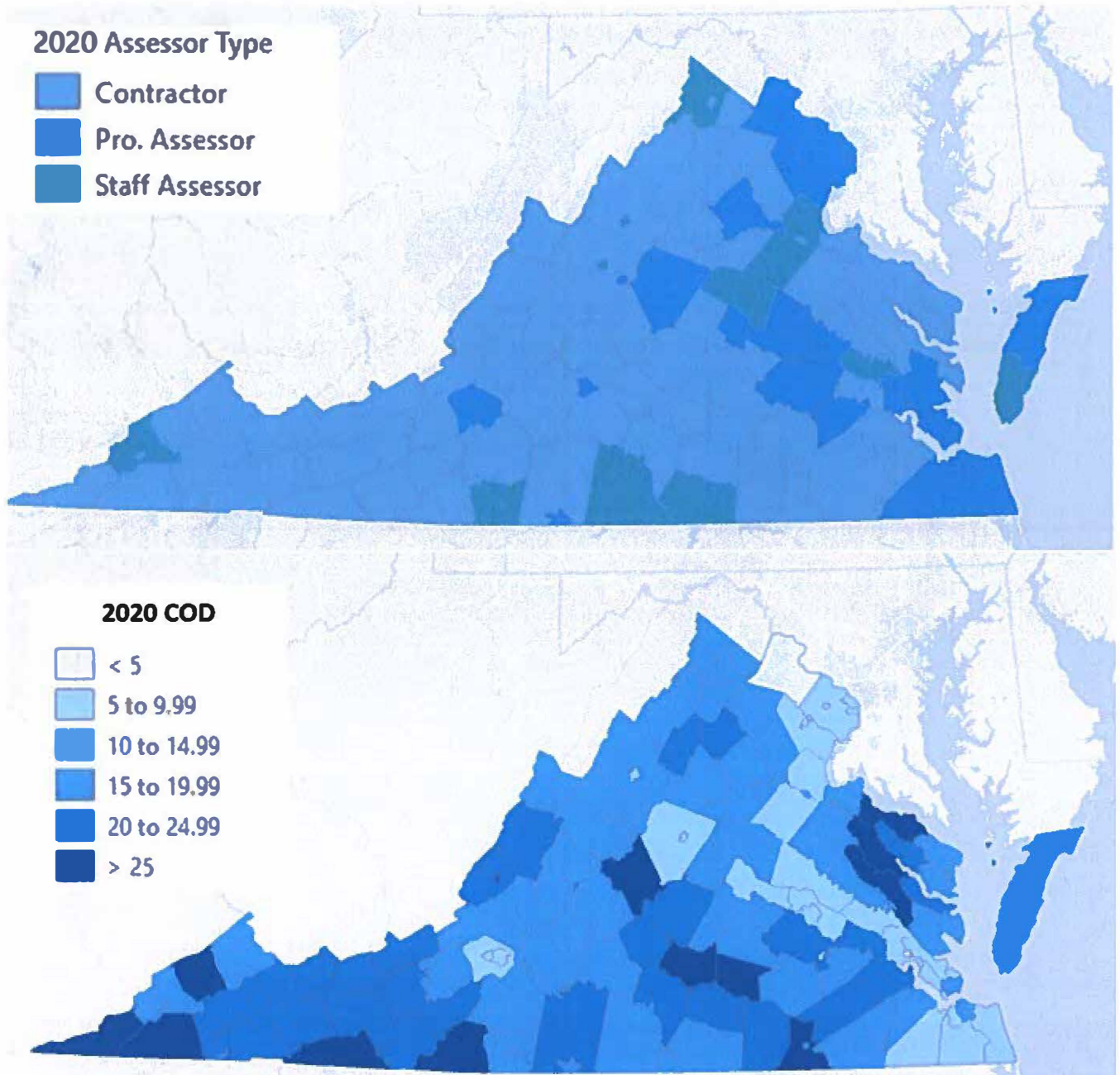
Reassessment Cycle	2020 Reassessment	2020 Ratio	IAAO Acceptable Range
Annual	31	90.9%	90.0% - 110.0%
Biennial	18	90.8%	
4-year	8	90.0%	
5-year	3	90.2%	
6-year	9	90.1%	
Total	65	90.6%	

In tax year 2020, 65 localities performed a general reassessment. Professional Staff Assessors, Contract Assessors, and COR Staff Assessors performed similarly when the assessment sales ratio is measured in the year of the general reassessment, regardless of reassessment cycle.

Reassessment Uniformity

Uniformity refers to the degree to which properties are appraised at equal percentages of market value. The Coefficient of Dispersion (COD) calculates how closely individual ratios are grouped around the median for that group. The IAAO *Standard on Ratio Studies* (2013) provides that an acceptable COD is generally between 5.0% and 20.0%. Rural localities with non-homogeneous property types and longer reassessment cycles can lead to COD returns in excess of 20.0%. The map below illustrates the COD for each locality as established for the 2020 Assessment Sales Ratio Study published March 23, 2022.

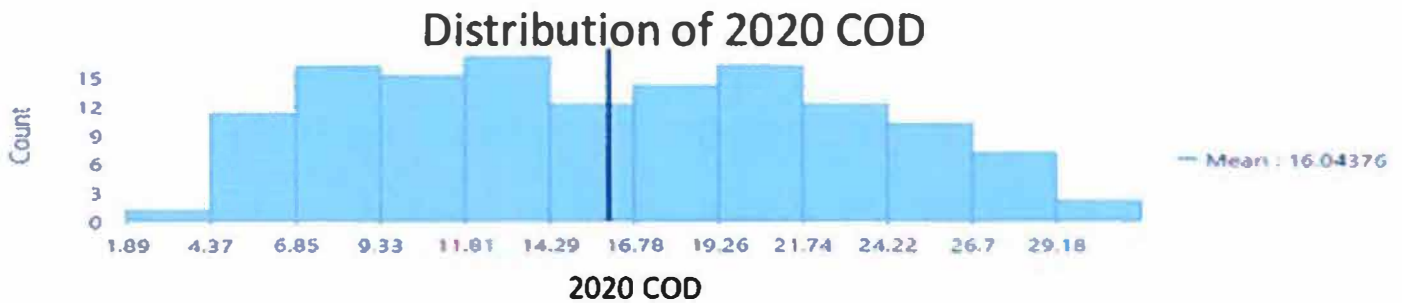
Reassessment Uniformity by Assessor Type



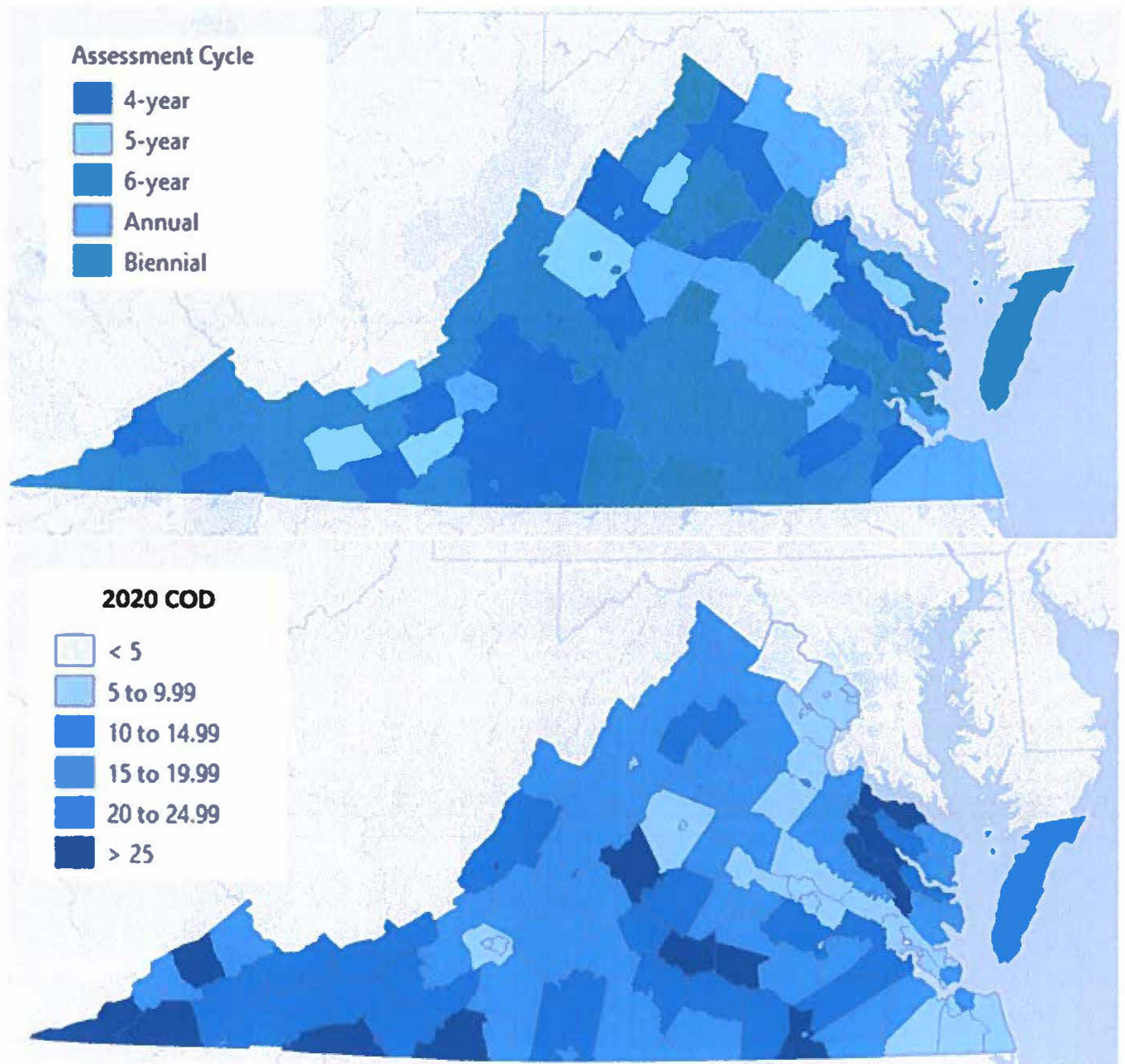
Assessor Type	Localities	% Localities	2020 COD
Contractor	80	60.2%	19.8%
Pro. Staff Assessor	40	30.1%	9.4%
COR Assessor	13	9.8%	13.1%
Total	133	100.0%	16.0%

The results reveal that 86 localities (65%) had a calculated COD within IAAO Standards. Thirty localities (22%) were just outside the upper limit while 13 localities (10%) had a calculated COD well outside the standard range. Results below 5% require further review by the analyst.

The average overall Coefficient of Dispersion is within acceptable ranges for each class of assessor performing a general reassessment.



Reassessment Uniformity by Reassessment Cycle



Reassessment Cycle	Localities	2020 COD	IAAO Acceptable Range
Annual	31	8.5%	5.0% - 20.0%
Biennial	26	13.1%	
4-year	31	18.0%	
5-year	7	20.1%	
6-year	38	21.8%	
Total	133	16.0%	

The COD would be expected to be higher in localities that have longer reassessment cycles. Additionally, annual and biennial reassessments are typically performed in cities and suburban counties that have a more homogenous real estate property development mix. However, the longer time period between general reassessments does typically impact the COD.

Uniformity in Year of General Reassessment

The chart below summarizes the 2020 COD for localities based on the year of a general reassessment.

Last Reassessment Year	Localities	2020 COD	IAAO Acceptable Range
2020	65	12.6%	5.0%-20.0%
2019	24	15.7%	
2018	17	19.8%	
2017	13	21.6%	
2016	9	24.1%	

The chart below summarizes the 2020 COD for localities that performed a general reassessment effective for the 2020 Tax Year by type of assessor.

Assessor Type	2020 Reassessment	2020 COD	IAAO Acceptable Range
Contractor	23	19.0%	5.0% - 20.0%
Pro. Staff Assessor	35	8.7%	
COR Assessor	7	11.1%	
Total	65	12.6%	

The overall average COD for general reassessments performed in 2020 was 12.6%. As previously discussed, the COD is heavily influenced by the type and nature of real property in a locality. Rural localities tend to have more a non-homogenous property base and a COD approaching 20.0% is acceptable. It is typical for Contract Assessors to perform general reassessments in rural localities with longer reassessment cycles.

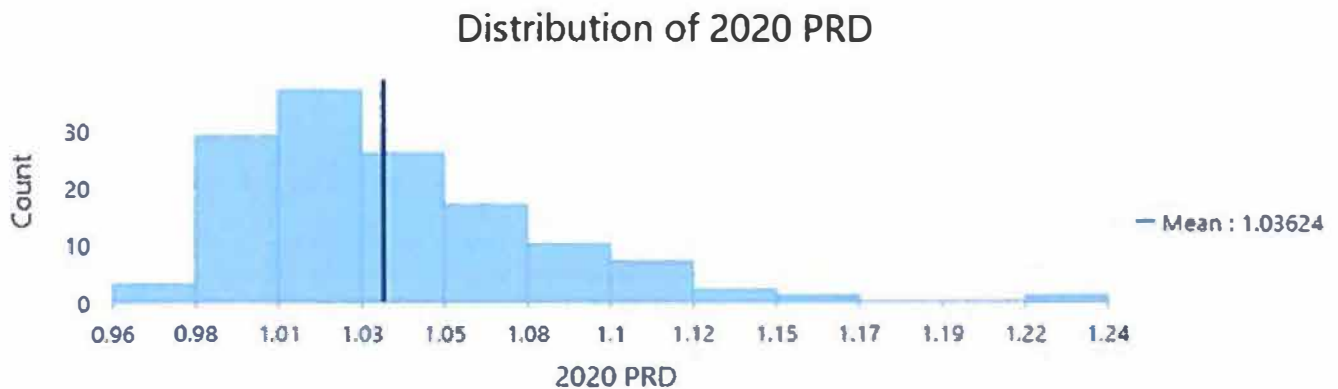
Reassessment Vertical Equity

Vertical Equity measures systematic differences in the appraisal of low and high-value properties. The IAAO metric used by Virginia Tax to measure vertical equity is the Price Related Differential (PRD) which tests to determine if higher or lower valued properties are assessed at the same level of accuracy and evaluates the relative tax burdens of owners of low valued properties and owners of high valued properties.

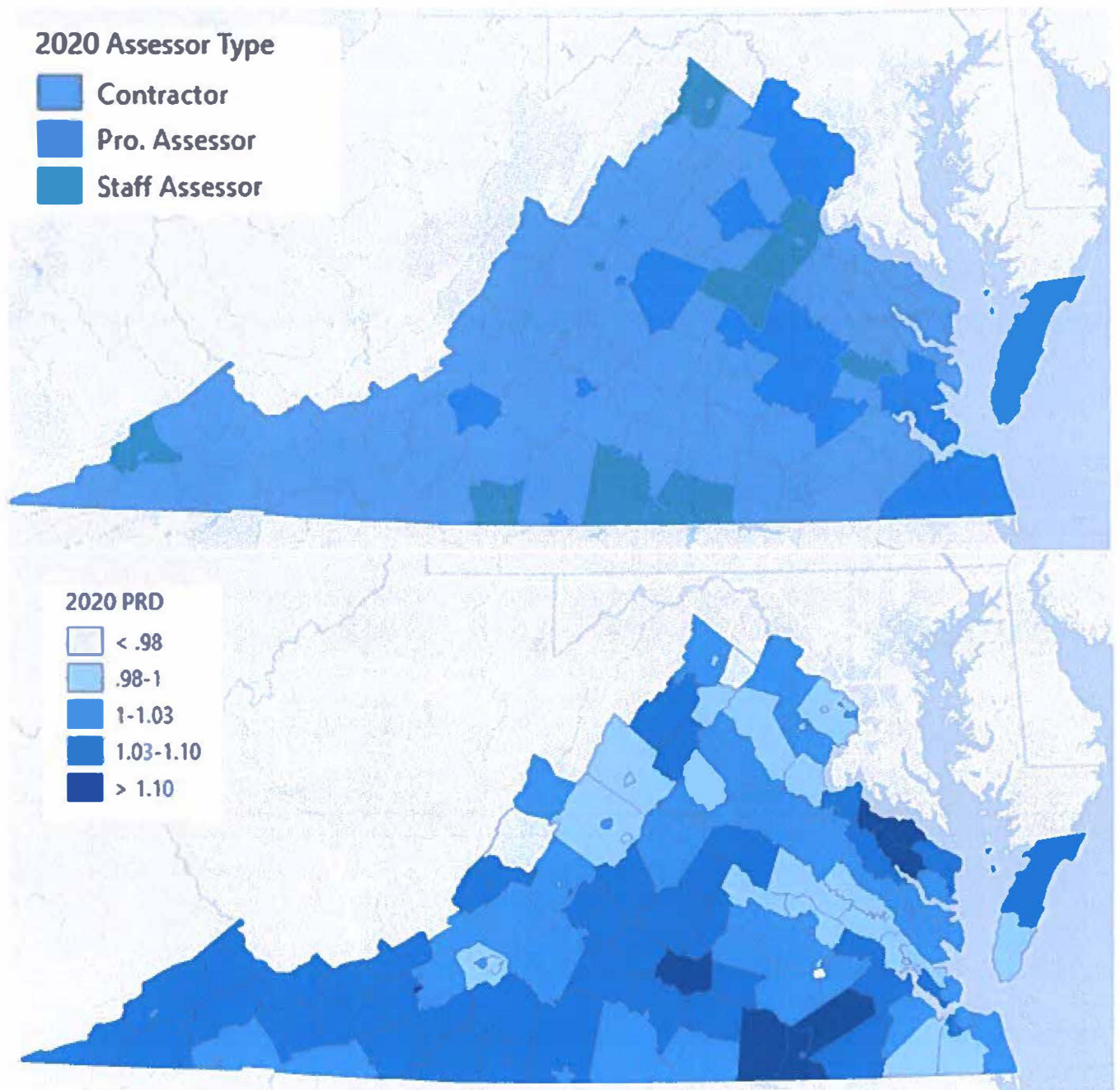
The IAAO *Standard on Ratio Studies* (2013) stipulates the PRD should be close to 1.00. The acceptable range determined by IAAO Standards is 0.98 to 1.03. A PRD less than 1.00 indicates progressivity, and a PRD greater than 1.00 indicates regressivity. Ad valorem appraisals made for tax purposes should be neither regressive nor progressive.

A PRD above 1.03 may indicate low-value properties are appraised at greater percentages of market value than high-value properties (regressive), while a PRD below 0.98 may indicate low-value properties are appraised at smaller percentages of market value than high-value properties (progressive).

Typically, PRDs have an upward bias because higher priced properties are more unique and are more difficult to accurately value. The map below illustrates the PRD for each locality as established for the *2020 Assessment Sales Ratio Study* published March 23, 2022.



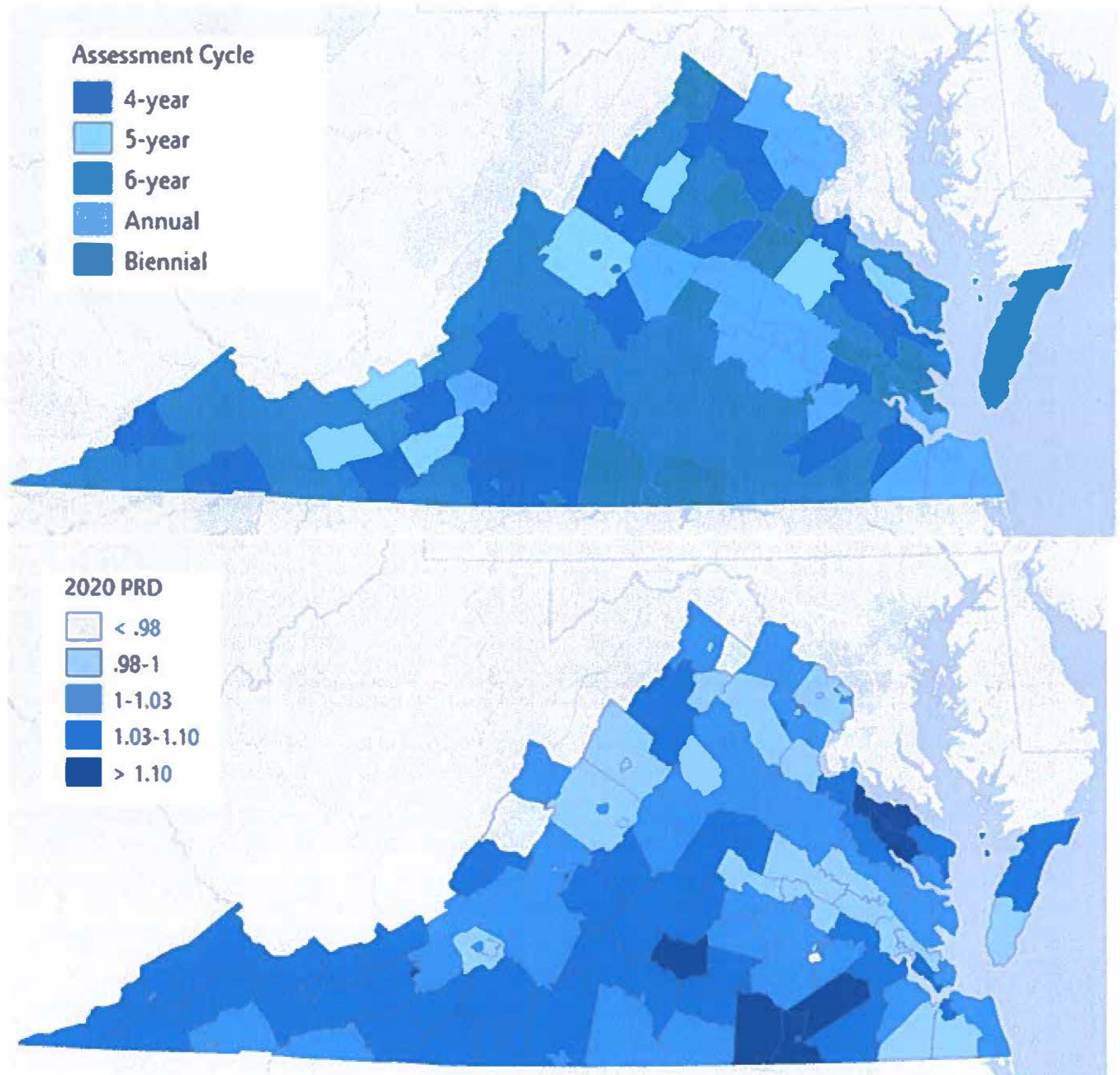
Vertical Equity by Assessor Type



Assessor Type	Localities	% Localities	2020 PRD	IAAO Acceptable Range
Contractor	80	60.2%	1.05	0.98-1.03
Pro. Staff Assessor	40	30.1%	1.01	
COR Assessor	13	9.8%	1.02	
Total	133	100.0%	1.04	

General Reassessments performed by Contract assessors generally produced a PRD outside of IAAO Standards while both Professional Staff Assessors and COR Assessors had vertical equity results within the acceptable range.

Vertical Equity by Reassessment Cycle



Reassessment Cycle	Localities	2020 PRD	IAAO Acceptable Range
Annual	31	1.01	0.98-1.03
Biennial	26	1.02	
4-year	31	1.04	
5-year	7	1.06	
6-year	38	1.06	
Total	133	1.04	

Uniformity in Year of General Reassessment

The chart below summarizes the 2020 PRD for localities based on the year of a general reassessment.

Last Reassessment Year	Localities	2020 PRD	IAAO Acceptable Range
2020	65	1.03	0.98-1.03
2019	24	1.02	
2018	17	1.06	
2017	13	1.04	
2016	9	1.06	

The chart below summarizes the 2020 PRD for localities that performed a general reassessment effective for the 2020 Tax Year by type of assessor.

Assessor Type	2020 Reassessment	2020 PRD	IAAO Acceptable Range
Contractor	23	1.06	0.98-1.03
Pro. Staff Assessor	35	1.01	
COR Assessor	7	1.01	
Total	65	1.03	

The overall average PRD for general reassessments performed in 2020 was 1.03. While the reported PRD in localities that performed a general reassessment in 2020 with a Professional Staff Assessor or COR Staff Assessor was well within acceptable IAAO Standards, Contract Assessors did not perform to those standards.

The PRD measure of 1.06 shows the existence of regressivity where lower priced properties are valued at higher assessment/sales ratios than higher priced properties. The PRD cannot measure the magnitude of regressivity, only that it exists.

Measures of equitability that fall outside of acceptable parameters usually indicate data problems such as deficient valuation procedures or valuation tables and cannot be corrected by application of market adjustment factors. Data accuracy can also significantly affect the variability of these measures.

Accurate property records have a direct impact on appraisal equity. As previously discussed, Contract Assessors tend to perform general reassessments in localities that are more rural with fewer resources in the locality's Commissioner of the Revenue office.

Reassessment in Virginia Compared to Other States

Virginia Tax performs an Estimated Ratio Study at the beginning of each year to determine the assessment ratio as of January 1 to be utilized in the equalization of Public Service Corporations (PSC) property assessment values.

This study differs from the annual Assessment Sales Ratio Study quoted throughout this report in that it compares the January 1 certified assessed values to qualified sales that have occurred surrounding the effective date. For the 2020 Estimated Ratio Study, we compared the January 1, 2020 certified assessed value to qualified sales that were recorded between November 1, 2019 and February 29, 2020. If a locality had insufficient sales data during that four-month period, we requested additional data for previous months in 2019.

The charts below summarize the 2020 Assessment Sales Ratio for localities that performed a general reassessment effective for the 2020 Tax Year with North Carolina and Georgia.

Assessor Type	2020 Reassessment	January 1, 2020 Ratio	North Carolina 2020 Ratio	Georgia 2020 Ratio
Contractor	23	95.0%	100%	97%
Pro. Staff Assessor	35	95.1%		
COR Assessor	7	95.8%		
Total	65	95.6%		

Reassessment Cycle	2020 Reassessment	January 1, 2020 Ratio	North Carolina 2020 Ratio	Georgia 2020 Ratio
Annual	31	95.4%	100%	97%
Biennial	18	95.0%		
4-year	8	94.4%		
5-year	3	94.8%		
6-year	9	95.2%		
Total	65	90.6%		

A general reassessment was performed for tax year 2020 in 65 localities. Professional Staff Assessors, Contract Assessors and COR Staff Assessors performed similarly when the assessment sales ratio is measured in the year of the general reassessment, regardless of reassessment cycle. For localities that performed a general reassessment in 2020, the average assessment level in Virginia met IAAO standards and was similar to average assessment levels in North Carolina and Georgia.

Virginia General Reassessment Summary

General Reassessments in Virginia performed by Professional Contract Assessors, Professional Staff Assessors, or Commissioner of the Revenue Staffs are generally delivered meeting IAAO standards for assessment level (accuracy) and uniformity. Statistical calculations of vertical equity, the systematic differences in the appraisal of low- and high-value properties, may require further study.

Localities assessed by Professional Contract Assessor tended to have statistical measures of vertical equity outside the acceptable range promulgated by the IAAO while delivering assessment levels for reassessments within standards. Contract Assessors are typically used in localities that have more heterogeneous property types and longer reassessment cycles.

Reassessment cycles are a challenge in many localities. In steady to robust real estate markets, four to six years between reassessment drives down assessment sales ratios negatively affecting taxable values of public service corporation properties. Assessment sales ratios are a critical component in calculating a locality's true value used in the ability to pay multiplier within the school funding formula. As shown herein, longer reassessment cycles drive assessment sales ratios down, decrease uniformity measures and increase instances of vertical inequity.

Virginia Tax recognizes the importance of Professional Contract Assessors and is committed to enhancing the certification program to encourage continuing education and adherence to generally accepted appraisal practices found in IAAO Standards and the Uniform Standards of Professional Appraisal Practice. Virginia Tax is also aware of three localities over the past two years that have invalidated general reassessments performed by contract assessors at great expense to the local taxpayers.

Professional Staff Assessors tended to deliver reassessment results that were within IAAO standards for assessment level, assessment uniformity, and assessment vertical equity. Virginia Tax is aware of successful career development programs including ongoing continuing education being utilized in some localities with Professional Staff Assessors. These programs should be further studied and modeled when developing the qualifying standards of the certification process.

Stakeholder Survey

The Department consulted with the Virginia Association of Assessing Officers (VAAO), the Commissioners of the Revenue Association (CoRVA), the Virginia Municipal League (VML), and the Virginia Association of Counties (VACO). Additional participating stakeholders included two past presidents of the International of Association of Assessing Officers (IAAO), individual Staff Assessors and Commissioners of the Revenue from across the Commonwealth.

The Department researched relevant sections of the Code of Virginia, Assessment Sales Ratio Studies of locality reassessment performance, IAAO Standards, the IAAO nationwide assessor certification and qualification study (*United States Roll-Call, 2022 Edition*), and the Uniform Standard for Professional Appraisal Practice 2020-2021 (USPAP). The findings were presented to stakeholders through virtual meetings and email correspondence. A comprehensive survey was conducted and the Department relied upon the stakeholder responses to draft the options found in this report.

The survey was provided to stakeholders in an online format and responses were anonymous other than noting which stakeholder group was represented. Fifteen questions were presented, thirteen of which were specific to Assessor Certification and Qualification in Virginia. The full survey with responses is included in Appendix 3.

Summary of Survey Responses

Stakeholders generally agreed on the following items:

Qualifications for employment:

- ▶ There is a consensus that training, and education requirements should be standardized statewide.
- ▶ A Virginia-specific basic training course should be offered by the Department at no cost to the localities with instruction to include codes, duties, and procedures. Curriculum should be developed in partnership with the VAAO and CoRVA. Completion of this course should be the minimum for entry to employment in the career field at the local level.
- ▶ A combination of coursework offered by professional assessment or appraisal organizations, plus experience, should be the minimum requirement for doing valuation work in the Commonwealth.
- ▶ Professional Assessors and Commissioners of Revenue should be licensed or certified by VDPOA and a professional organization, such as IAAO or CoRVA.
- ▶ Contract assessors should be held to the same minimum qualification standards as assessors employed by the localities.
- ▶ A mentorship program or apprenticeship approach should be considered.

Continuing education and specialty training:

- ▶ Continuing education should be required, not voluntary, and benchmarks should have established deadlines.
- ▶ Training should be geared towards unique roles, such as mass appraisal or CAMA training for staff assessors, training on how to use cost valuation manuals for field data collectors, commercial valuation

training for the commercial staff, and how to maintain work files and defend values for assessing officials.

- ▶ Develop guidance for specialty topics, such as breweries, solar farms, mineral deposits, gas wells, right-of-way easements, utility easements, etc.
- ▶ Implement the use of a field data collection manual as an essential tool in an assessment office, per IAAO standards.

Quality of general reassessments:

- ▶ Lengthy reassessment cycles negatively impact the quality of a general reassessment.
- ▶ In-house assessment staff produce better results in a general reassessment than contract assessors produce, due to their intimacy with their jurisdiction.
- ▶ Standardized training and continued education both carry clout when defending values and in assessing officers retaining the presumption of correctness.

The profession:

- ▶ Develop and standardize career paths across the Commonwealth and introduce salary incentives.
- ▶ Partner with community colleges and universities to attract new graduates to the profession.

Challenges:

- ▶ Training is expensive so required training can be a greater burden on smaller localities with smaller budgets.
- ▶ Budgeting appropriately for reassessments (whether hiring contractors or maintaining a full-time assessment office) is not well supported by the community and becomes a political issue.
- ▶ Increasing qualifications for employment intensifies the barrier for entry and the supply of willing and qualified candidates is already sparse.

Stakeholder Perspectives

The comments and insights included below are from 23 participants across stakeholder groups:

Additional Perspectives from Commissioners of the Revenue:

- ▶ A few steps can help strengthen assessor qualifications which would help localities. There is a need for salary incentives and career paths. Enhance administrative oversight. Creating a model and developing the initial training and education.
- ▶ Several challenges in localities for assessing officials. The main challenge is the cost of training, administrative oversight, staffing and an inequitable burden on smaller localities.
- ▶ Because there is no standard of education and training of staff appraisers, CorVA participants would like to see a combination of Department of Taxation and CorVa training or a minimum of 1+ year in mass appraisal or IAAO classes and exams or equivalent.
- ▶ In-house assessment offices should be considered.
- ▶ Certification requiring courses in assessing/appraising practice along with ethics courses and maintaining continuing education every two years to keep certification.
- ▶ Contract Assessors need to be certified as well as Staff and Professional Assessors.
- ▶ Additional training for commissioners and/or assessors that oversee the process in the locality. Items such as what to look for, warning signs, what to require of the firm conducting the reassessment.
- ▶ Training before a reassessment much like what used to be done before the board of equalization started.

- ▶ There should be a better qualification system for the contractors to prove they know what they are doing.
- ▶ Develop a Virginia specific Tax assessment certification process, with internships allowed and required continuing education. More of a trade school approach. Formal structure and educational support.

Additional Perspectives from Localities:

- ▶ Enhanced administrative oversight would help localities to strengthen their Assessor's qualifications.
- ▶ The minimum standard of training should be IAAO Classes and Examinations, or a Department of Taxation/CorVa training program.
- ▶ There is a lack of enforcement of Virginia Code by the Department of Taxation, and that is detrimental to statewide assessment quality.
- ▶ Long assessment cycles cause erroneous ratios that affect public funding.
- ▶ Salary incentives as the most effective step localities should take to strengthen Assessors' qualifications. The development of career paths, enhanced administrative oversight, and mandating assessor qualifying standards and compliance were also seen as beneficial to this stakeholder group.
- ▶ Stakeholders observed that assessment offices face several challenges, including staffing challenges, being subjected to political pressures, and that there is an inequitable burden on smaller localities. They have also observed that contracted appraisers sometimes lack the depth of local knowledge that in-house appraisers have, which they suspect affects assessment accuracy and thereby affects public funding received by localities.
- ▶ The minimum standard for education and qualifications of staff appraisers should be a curriculum offered by state-specific agencies and organizations, such as the Department of Taxation and CorVA, as well as certified assessment coursework with an exam that tests the retained knowledge. Inclusion of IAAO Course 101 was also noted as valuable.
- ▶ Stakeholders would enact a minimum standard of education, with IAAO 101 as the minimum education requirement to perform assessment and appraisal functions.
- ▶ Leveraging a partnership with the IAAO for education and certification would be a cost-effective solution for standardizing the level of expertise required.
- ▶ The standardization of assessment and training in the Commonwealth is lacking. Certain levels of continuing education to maintain licensure, as well as experience, education, and certification. The possibility of peer review among colleagues could also be used as a measure of performance.

Additional Perspectives from the Real Property Assessment Professionals:

- ▶ To strengthen Assessors' qualifications, the IAAO representatives mandating assessor qualifying standards and compliance is of utmost importance. The development of career paths, salary incentives, and enhanced administrative oversight were also deemed to be helpful in achieving that goal.
- ▶ Assessors face staffing challenges, including barriers to entry for staff; and financial challenges including both training costs and administrative oversight costs. Smaller localities face inequitable burdens.
- ▶ Coursework followed up by an exam to test the retained knowledge of the coursework should be the minimum standard for education and qualification of appraisers, whether that be certification coursework and exam offered by the state, or IAAO coursework and exam offered by their own professional organization.

- ▶ The IAAO Course 101 - Fundamentals of Real Property Appraisal, along with the Department of Taxation's Basic Training Course should be the minimum training and educational requirements in order to perform assessment or appraisal functions in the Commonwealth. Including IAAO Courses 102 - Income Approach to Valuation and 400 - Assessment Administration should also be included in the minimum training and education requirements.
- ▶ Minimum training and recertification is needed to improve the reassessment process in Virginia, as well as more intimate involvement with and evaluation of the reassessment results prior to implementing the new values.
- ▶ Uniformity and equity are critical theories in developing assessment values, and in an Assessing Officer retaining the presumption of correctness. Standardizing training and education is a great way to promote uniformity.
- ▶ Both experience and certification are valued, and stakeholders would like to see these implemented as means of measuring an assessor's qualifications.
- ▶ Assessors' offices face several challenges such as Political Pressures, Staffing Challenges, Administrative Oversight costs, and these challenges are a burden on smaller localities.
- ▶ IAAO Courses should be offered at no cost to the Jurisdictions to ensure good training statewide.
- ▶ Some stakeholders stated they believe that it is up to the locality to choose a qualified Assessor.
- ▶ Assessor needs to have some combination of experience, licensure, or designation and degree in a related field.
- ▶ Assessor needs to have the ability to educate their council or Board of Supervisors on mass appraisal.
- ▶ Some stakeholders expressed that local political influences can have an impact on who is appointed as the assessor.
- ▶ Enhanced administrative oversight would help localities to strengthen Assessors' qualifications, as well as salary incentives.
- ▶ Qualifying education standards would be good, but it puts a burden on smaller jurisdictions with respect to costs and creates barriers to entry for staff.
- ▶ Assessors need to have a strong background in Property Tax Administration and Appraisal but setting stringent mandates may go too far.
- ▶ Assessors should have basic training and experience in all facets of assessment. Mass appraisal experience and IAAO mass appraisal courses should be a part of that.
- ▶ The minimum standard for education and qualifications of appraisers should be Department of Taxation/CoRVA training, IAAO Classes and Exams; I believe a mix of those categories above would suit.
- ▶ City Managers or Supervisors and Local Legislative Bodies must also have a say in who fits best in the jurisdiction.
- ▶ Those with State Certifications have certainly met strong requirements as well, however those certifications are more directed at Fee Appraisal. In summary there are places to look for those requirements without creating another layer of bureaucracy at the State level.
- ▶ Virginia continues to have some of the best trained assessment staffs in the country.
- ▶ For localities to help strengthen Assessors' qualifications, there is a need to create salary incentives.
- ▶ Localities with a staff assessors' offices face a number of challenges which include but are not limited to training costs, administrative oversight costs, barriers to employment for staff, political pressures, and staffing challenges.
- ▶ Stakeholders generally did not support state licensure for mass appraisal.

Findings

Current Practices and Policies

Virginia Tax has found that challenges exist in many localities due to confusion of the terminology within Virginia Law as it pertains to an Assessor. The Assessor is the individual who is responsible for performing a general reassessment in a locality. The Assessor must, by provisions found in Virginia law, be a contractor who holds a valid certification issued by Virginia Tax or an employee of the locality who meets the qualifications provided by our agency. Virginia Tax is aware of several localities who have not followed these provisions of law when hiring an assessor over the past several years.

Periodic general reassessments are mandated by the Constitution and Laws of Virginia to uniformly and equitably distribute the burden of real property taxes among property owners. It is critical that an assessor be able to perform this complex function by meeting all the requirements of Virginia law including all generally accepted mass appraisal practices as promulgated by the International Association of Assessing Officers (IAAO) and similar professional organizations. Non-compliance and compromised performance of Assessors erode the public trust and can create uniformity and equity issues in direct conflict with Constitutional mandates.

Each political subdivision will have different local market conditions and reassessment needs. Virginia law provides a framework for choosing who performs the general reassessment and the time period between general reassessments. Virginia Tax recognizes that, to serve the diverse needs of localities, an adequate pool of qualified Professional Contract Assessors is foundational for delivering accurate, uniform and equitable general reassessments.

Our agency is committed to improving the assessor certification program to support localities in their efforts to hire qualified individuals to perform general reassessments. Over the past two years, three general reassessments performed by Professional Contract Assessors have been invalidated by localities at considerable expense to the taxpayers.

Engaging Professional Contract Assessors

Localities that hire Professional Contract Assessors follow the Virginia Procurement Act. Localities could benefit from standardization of provisions included in requests for proposals for Professional Contract Assessors in performing general reassessments. The scope of work provided in some RFPs observed by this agency do not adequately define the actions required to perform a comprehensive general reassessment.

The competitive bidding process, while in-place to make sure that taxpayers receive adequate services at the best cost, can lead to the delivery of a reassessment that does not fully meet standards. A general reassessment is a complex mass appraisal assignment requiring specialized knowledge, skills, education, training and experience to be able to deliver an accurate, uniform, and equitable final product to a locality. The contract assessor must schedule adequate time, employ a skilled staff, and meet state codes and industry standards when performing a general reassessment. This, coupled with a limited pool of Professional Contract Assessors,

provides that standardizing critical components of the competitive hiring process for contract assessors would be beneficial to the localities.

Oversight during the reassessment can be an issue. Many believe the Department has oversight responsibilities over the assessor while the general reassessment is being performed. However, the Department does not have oversight authority of the reassessment process, only the certification of contract assessors. Without adequate professional oversight of the process, the final product may not be delivered as expected and as required by Virginia law. Oversight and quality control of the reassessment process can be difficult in localities with limited qualified staff.

Local Collaboration with Professional Contract Assessors

The general reassessment process should be a collaboration between the locality and the Professional Contract Assessor. This agency has observed several instances where the general reassessment process could have been improved by:

- ▶ More effective communication between local government officials, the Commissioner of the Revenue and the Professional Contract Assessor.
- ▶ Locality providing administrative and technical support to the Professional Contract Assessor with property record card information and the computer aided mass appraisal (CAMA) system.
- ▶ Locality and Professional Contract Assessor collaboratively implementing the physical property inspection program.
 - i. Data accuracy and integrity is foundational for producing an accurate, uniform and equitable general reassessment.
 - ii. A periodic physical inspection of the real property continues to be the most effective means to assure accurate property records.
 - iii. Property inspections are labor intensive, time consuming, and are the most expensive aspect of general reassessments.
- ▶ Locality implementing quality control measures to determine the Assessor's progress in the reassessment process, adherence to the terms of the contract, compliance with Virginia code, and compliance with generally accepted mass appraisal standards (IAAO).
- ▶ Professional Contract Assessor providing transparent general reassessment data including valuation models and working papers to the Commissioner of the Revenue in a timely fashion.
- ▶ Localities would benefit from having trained professional staff maintain the real property records in non-reassessment years.
 - iv. Maintain property transfers in the CAMA system.
 - v. Verification of sales in a timely manner in the CAMA system so that the data can be accurately used in assessment sales ratio studies by Virginia Tax and the Professional Contract Assessor.
 - vi. Maintain new construction and new parcels in the CAMA system.
 - vii. List and Value new construction and new parcels in non-reassessment years using CAMA tables developed during the last general reassessment by the Professional Contract Assessor.
 - viii. Provide accurate and timely data for reports required by Virginia Tax

Opportunities for Further Study

Localities with longer reassessment cycles utilizing contract assessors face several challenges.

- ▶ Cost of performing a general reassessment.
- ▶ Seating Boards of Equalization.
- ▶ Administrative maintenance of property records during non-reassessment years.
- ▶ Selecting from a very limited pool of certified Professional Contract Assessors.

To address these challenges, further study may be warranted to allow for regional collaboration by localities in performing the general reassessment function and allow for multi-year general reassessment contracts.

- ▶ Regional Assessment Authorities - opportunity for localities to appoint one certified assessor to perform the general reassessment in multiple localities. Local offices could have the opportunity to centralize data maintenance and share general reassessment expenses.
- ▶ Multiple Jurisdiction Contract Assessor – opportunity for localities to implement a request for proposal for one contract assessor to serve multiple localities over staggered reassessment cycles.
- ▶ Multi-year general reassessment contracts to create efficiencies in the property inspection and data collection functions.

Additionally, while deemed not currently feasible by stakeholders in the short-term, a future study may be needed to determine the viability of State Mass Appraisal Assessor licensing overseen by the Real Estate Appraiser Board of Department of Professional and Occupational Regulations (DPOR).

Current Virginia Tax Initiatives

Virginia Tax has implemented the following initiatives to update Assessor Certification practices and assist the localities in general reassessment functions:

- ▶ Updated the Assessor Qualification and Certification Standards (Appendix 4)
- ▶ Updated the Professional Contract Assessor Certification process to include:
 - Certifications must be renewed concurrently with the assessor's Certified General Real Estate Appraiser's License.
 - Certifications include acknowledgment by the assessor of the standards and codes that are required for continued certification.
- ▶ Collaborated directly with computer aided mass appraisal (CAMA) vendors to create reports that allow localities to directly extract data required for state reporting and to perform assessment sales ratio studies (ongoing).
- ▶ Updated Advanced Assessor School offerings to include virtual options.

Barriers to Implementing Certification Standards

Implementing enhanced certification standards could impact localities in several ways:

- ▶ Increased training costs to localities.
- ▶ Loss of Staff Productivity caused by required training.
- ▶ Limited availability of qualified staff.
- ▶ Continued constraint on the number of certified Professional Contract assessors.
- ▶ Limited availability of qualified contract appraisers.

Summary of Findings

Virginia law provides that a general reassessment shall be performed by a professional assessor appointed by the governing body who is either an employee qualified by Virginia Tax or an independent contractor holding a valid certification issued by agency. Virginia Tax is in the process of updating the certification procedures for contract assessors.

In most cases, localities employing Assessors are not qualifying candidates through Virginia Tax prior to their appointment. Generally, localities are self-governing local assessor qualifying standards. Many localities with Professional Staff Assessors do have extensive training and continuing education programs resulting in general reassessments that meet state code requirements and IAAO standards.

Virginia Tax will enhance communication with localities to better inform them of the qualification requirements of employees performing reassessment activities prior to hiring an assessor. (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*).

Virginia is one of only four states that does not require some form of formal certification for all assessors. A comprehensive survey of stakeholders found a consensus that assessors need a high level of training and education to deliver an accurate, uniform and equitable reassessment. The results of a general reassessment have a significant impact on locality funding sources including the taxable value of public service corporation properties and the school funding formula.

Most stakeholders expressed a need for an enhanced assessor certification process. While stakeholders provided guidance on varied paths to certification, consensus was that a Virginia-specific basic training class for assessors was foundational to future success. Stakeholders emphasized the importance of not adding additional financial burden to localities through increased mandated regulatory requirements for assessors.

Contract assessors are used in 80 localities while professional staff assessors are appointed in 40 localities in the state. Reassessment performance generally is within the standards promulgated by the International Association of Assessing Officers (IAAO) for the assessment level.

Professional staff assessors tend to deliver reassessments that have a higher level of uniformity and equity based on IAAO Standards. However, it is noted that contract assessors typically perform general reassessments in more rural localities with less homogeneous real property inventories where higher variances in statistical measures would be expected.

There is a very limited pool of qualified Professional Contract Assessors. Any adopted certification process should encourage the professional development of appraisers by providing an academic and experience qualification path that may assist to increase the pool of qualified contract assessors.

Many Professional Staff Assessors have implemented robust training programs for staff. Any adopted certification process should study localities that have implemented successful career development programs for staff. Additionally, Virginia Tax will continue to collaborate with the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) and consult with members from the Virginia Municipal League (VML), the Virginia Association of Counties (VACO), to develop a list of qualified staff personal who are willing and qualified to be assessors in the Commonwealth. This can be used by localities to assist in hiring qualified assessor candidates.

Any adopted certification standards should provide a clear career path for appraisers and staff to attain the knowledge, skills and abilities required to be a successful assessor. Based on stakeholder input, an updated assessor certification process, with a Virginia-specific training course, continuing education, and with periodic recertification included, would ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth.

However, the certification requirements should not place a further burden on localities and not further diminish the limited pool of certified contract assessors and professional staff assessors.

Options for Assessor Certification

Virginia Tax recognizes the diverse general reassessment needs localities face when appointing Professional Assessors:

- ▶ Professional Contract Assessors - 80 of 133 (60%) localities
- ▶ Professional Staff Assessors - 40 localities (30%)
- ▶ Commissioner of the Revenue Staff Assessor – 13 localities (10%)

Any adopted path to certification must balance the need for qualified Professional Assessors with the unique needs of individual localities. The following options enhance certification standards by initiating a collaboration between the Virginia Tax, the Commissioners of the Revenue Association, the Virginia Association of Assessing Officers, members of the Virginia Association of Counties, and members of the Virginia Municipal League.

The options will provide an avenue of career development for professional assessors and provide localities a pool of qualified assessors when vacancies arise. Within these options, an assessor will have 24-months from the date of appointed by a locality to meet the qualifications needed to be certified as a Professional Staff Assessor.

The options include the further collaboration with the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) and consultation with members from the Virginia Municipal League (VML), the Virginia Association of Counties (VACO) to review the education, training, and professional development programs currently used by localities to successfully train assessors, appraisers, and staff. Findings will be implemented into the final certification and qualification standards.

The options include the provision to update the existing training manual (§ 58.1-206) which will be used in the Basic Training for Virginia Real Estate Assessors course jointly developed by Virginia Tax and the Commissioners of the Revenue Association. This course could be dually offered by CoRVA as part of the organization's Career Development Training and by Virginia Tax as a prerequisite for contractor certification and continuing education.

Item 1: Assessor Certification

Require all individuals who perform a general reassessment for a Virginia locality, both contractors and employees, be certified by Virginia Tax as a Professional Assessor. (§ 58.1-206, § 58.1-3258, § 58.1-3258.1, § 58.1-3258.2, § 58.1-3275, § 58.1-3276)

- ▶ Virginia Tax will continue to collaborate the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) and consult with members from the Virginia Municipal League (VML), the Virginia Association of Counties (VACO) to further study the education, training, and professional development programs currently used by localities to successfully train assessors, appraisers, and staff. Findings will be implemented into the final certification and qualification standards.
- ▶ Virginia Tax will collaborate with the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) to update the current standards and develop further specific qualifications that may be required for certification.
- ▶ Certification will require the successful completion of the Basic Training for Virginia Real Estate Assessors course.
- ▶ The Basic Training for Virginia Real Estate Assessors course will be developed collaboratively by Virginia Tax, CoRVA and the VAAO and be offered as a prerequisite for assessor certification and as continuing education.
- ▶ Additional certification requirements will include successful completion of specific mass appraisal courses offered by the International Association of Assessing Officers (IAAO) and verifiable specific mass appraisal and general reassessment experience.
- ▶ Virginia Tax will continue to offer IAAO courses required for Certification through the agency's Advanced Assessor's School.
- ▶ Virginia Tax will collaborate with CoRVA to provide virtual advanced assessor training classes as needed.
- ▶ All Professional Contract Assessors must hold a valid Virginia Certified General Real Estate Appraisal license.
- ▶ Professional Staff Assessors employed by a locality are exempted from licensure but must meet all other certification requirements.
- ▶ Professional Staff Assessor must meet Certification Standards within two-years of being appointed by a locality.
- ▶ Any final certifications will include credit for professional designations through the IAAO.
- ▶ Virginia Tax will enhance communication with localities to better inform them of the qualification requirements of employees performing reassessment activities prior to hiring an assessor. (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*).
- ▶ Virginia Tax will compile a database of qualified staff appraisers who are willing and qualified to be assessors in the Commonwealth for use by localities in hiring assessor candidates.

Item 2: Appraiser Certification

Require all individuals who perform real estate appraisals for a locality to hold a valid certification pursuant to following provisions:

- ▶ Appraisers employed by a Professional Contract Assessor or engaged by a locality as a Contract Appraiser shall hold a valid certification issued by Virginia Tax.
- ▶ A Contract Appraiser shall hold the proper Virginia Real Estate Appraisal license to perform the specific type of appraisal with which they are engaged.
- ▶ The qualifications required for certification will be determined in same manner as provided in Item 1.
- ▶ Require all individuals employed by a locality as a staff appraiser serving under a Professional Staff Assessor be certified by the locality's Assessor and reported annually to Virginia Tax.
- ▶ A staff Appraiser must hold the proper qualifications for the duty performed but are exempted from the requirement of holding a Virginia appraisal license.
- ▶ A person performing duties as a data collector, property lister, real estate technician or similar role and not performing real estate valuation would not be required to be certified.
- ▶ The qualifications required for certification will be determined in same manner as provided in Item 1.

(§ 58.1-206, § 58.1-3258, § 58.1-3258.1, § 58.1-3258.2, § 58.1-3275, § 58.1-3276)

Item 3: Certification of Reassessment Project Managers and Supervisors

Require all individuals who act as a Project Manager or Locality Supervisor overseeing or managing the general reassessment process for a Professional Contract Assessor hold a valid certification issued by Virginia Tax. (§ 58.1-206, § 58.1-3258, § 58.1-3258.1, § 58.1-3258.2, § 58.1-3275, § 58.1-3276)

- ▶ Many Professional Contract Assessors employ Project Managers to oversee localities in their stead. It is important for the integrity of the general reassessment that the Project Manager hold the professional credentials, knowledge and experience to properly guide the reassessment process.
- ▶ The qualifications required for certification will be determined in same manner as provided in Item 1.

Item 4: Certification Effective Dates

Initial Certification and ongoing recertification requiring continuing education are critical to continued success in the general reassessment process.

- ▶ Certifications for Professional Contract Assessors and Contract Appraisers will be valid for two years and the effective date will run concurrently with applicant's Virginia Appraisal License.
- ▶ Contract Assessors and Appraisers must hold a valid certification prior to performing a general reassessment or appraisal related services in a locality.
- ▶ Professional Staff Assessors must meet the qualifying standards and obtain certification from Virginia Tax within 24-months of being appointed by the locality as the assessor.
- ▶ Certifications for Professional Staff Assessors will be valid for four years from the date of initial certification.

Item 5: Reassessment Performance Reporting

Professional Contract Assessors shall provide Virginia Tax with reports and documentation relevant to performance in all localities in which they are performing a general reassessment.

- ▶ Notify Virginia Tax when awarded a contract to perform a general reassessment.
- ▶ Provide Virginia Tax a copy of the RFP and signed contract negotiated with a locality.
- ▶ Provide Virginia Tax with reassessment performance specific documentation as required by the certification requirements developed per Item 1.

Proposed Implementation Timeline

The following proposed implementation timeline follows:

- ▶ Virginia Tax will continue to collaborate the Commissioners of the Revenue Association (CoRVA) and the Virginia Association of Assessing Officers (VAAO) and consult with members from the Virginia Municipal League (VML), the Virginia Association of Counties (VACO) to further study the education, training, and professional development programs currently used by localities to successfully train assessors, appraisers, and staff. Findings will be implemented into the final certification and qualification standards.
- ▶ Virginia Tax will communicate with localities to inform them of the qualification requirements of employees performing reassessment activities prior to hiring an assessor (§ 58.1-3258, § 58.1-3275, § 58.1-3276 *Code of Virginia*) by July 1, 2023.
- ▶ Virginia Tax, Commissioners of the Revenue Association (CoRVA), and the Virginia Association of Assessing Officers (VAAO) to develop and publish the qualifying standards for Assessor Certification by July 1, 2023. A sample Certification rubric is included in Appendix 4.
- ▶ Virginia Tax and CoRVA to collaboratively develop the Basic Training for Virginia Real Estate Assessors course by January 1, 2024.
- ▶ Current Professional Contract Assessor Certifications will be reviewed and reissued per current code as of July 1, 2023 and be valid until the termination date of their Virginia Certified General Appraisal License.
- ▶ The Reassessment Performance Reporting standard in Item 5 will become effective July 1, 2023.
- ▶ Initial certification for Professional Staff Assessors will become effective January 1, 2024.
- ▶ All Professional Assessors will be required to complete the Basic Training for Virginia course by July 1, 2024.

Appendix 1 - Item 275 (D) of the 2022 Appropriation Act

VIRGINIA STATE BUDGET

2022 Session
 Budget Bill - HB30 (Introduced)
 Bill Order • Office of Finance • Item 275
 Department of Taxation

Item 275	First Year - FY2023	Second Year - FY2024
Tax Value Assistance to Localities (73400)	\$2,281,486	\$2,281,486
Training for Local Assessors (73401)	\$160,394	\$160,394
Valuation and Assessment Assistance for Localities (73410)	\$2,121,092	\$2,121,092
Fund Sources:		
General	\$796,193	\$796,193
Special	\$1,485,293	\$1,485,293

Authority: Title 58.1, Chapters 32, 34, 35, 36, and 39 and §§ 58.1-202, subdivisions 6, 10, and 11, 58.1-206, §§ 58.1-2655, 58.1-3239, 58.1-3278, and 58.1-3374, Code of Virginia.

A. The department is hereby authorized to recover from participating localities, as special funds, the direct costs associated with assessor/property tax and local valuation and assessments training classes. In accordance with § 58.1-206, Code of Virginia, the assessing officers and board members attending shall continue to be reimbursed for the actual expenses incurred by their attendance at the programs.

B. In the expenditure of funds out of its appropriations for determination of true values of locally taxable real estate for use by the Board of Education in state school fund distributions, the Department of Taxation shall use a sufficiently representative sampling of parcels, in accordance with the classification system as established in § 58.1-208, Code of Virginia, to reflect actual true values; further, the department shall, upon request of any local school board, review its initial determination and promptly inform the Board of Education of corrections in such determination.

C. Notwithstanding any other provision of law, the requirement that the Department of Taxation print and distribute local tax forms, instructions, and property tax books shall be satisfied by the posting of such documents on the department's web site.

D.1. The Department of Taxation shall study and develop a proposal to require that all individuals who conduct local property tax assessments receive state certification and ongoing recertification to ensure more effective, consistent, and equitable assessments across all jurisdictions in the Commonwealth.

2. In conducting its study, the Department shall consult with the Virginia Association of Assessing Officers, the Commissioners of the Revenue Association, the Virginia Municipal League, and the Virginia Association of Counties.

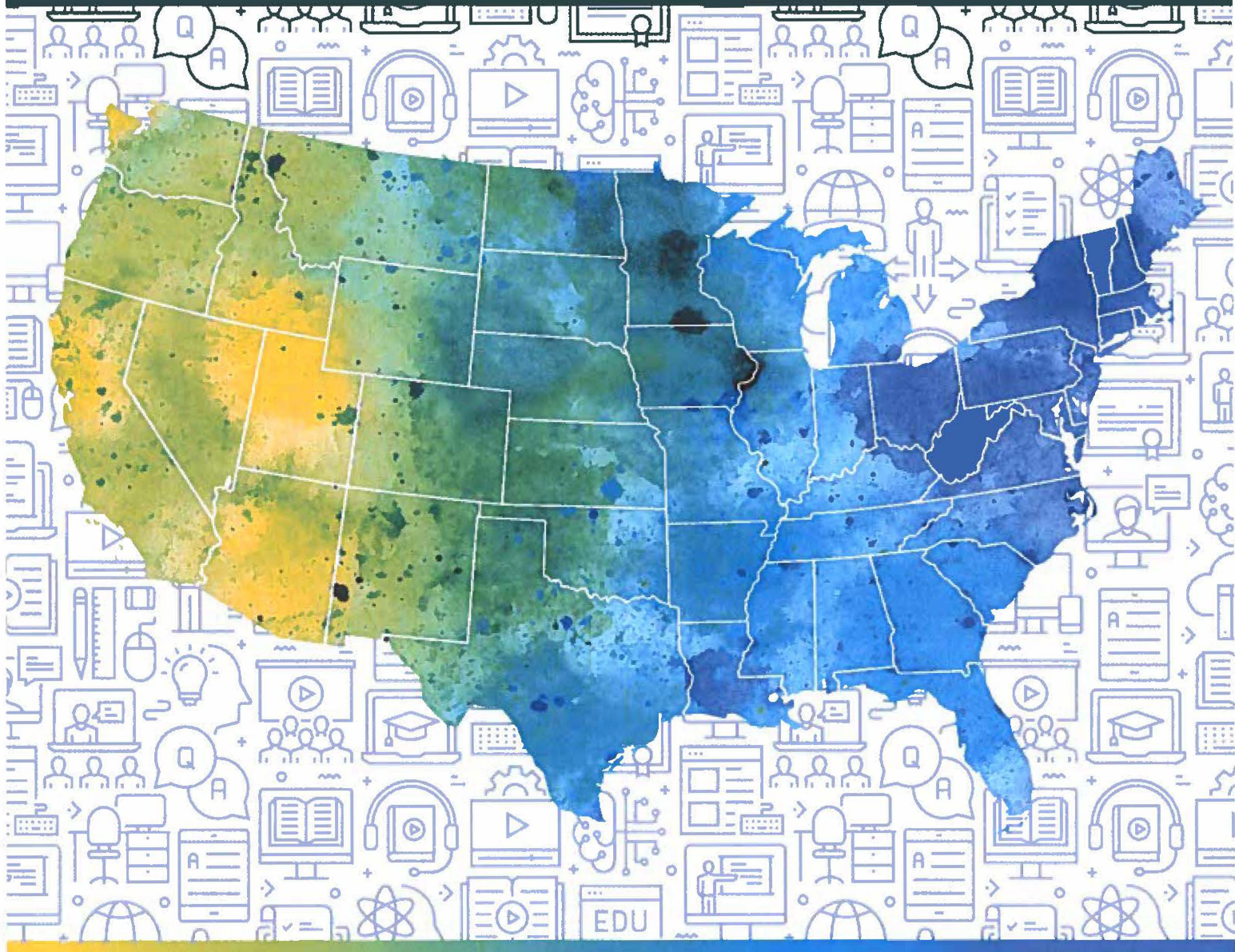
3. The Department shall report its findings to the Governor and the Chairs of the House Committee on Finance and the Senate Finance and Appropriations Committee by November 1, 2022.

Appendix 2 – IAAO National Assessor Qualification Survey

[https://www.iaao.org/wcm/About/Press and Media/wcm/About Us Content/Roll Call.aspx](https://www.iaao.org/wcm/About/Press%20and%20Media/wcm/About%20Us%20Content/Roll%20Call.aspx)

United States' Roll Call

2022 Edition



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

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:

- 1 The statutory language of every state's certification requirements.
- 1 The current features of both mandatory and voluntary certification programs, including whether exams or experience are required with coursework.
- 1 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*)¹. 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*² 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*).

1 | *United States' Roll Call: Requirements for Assessor Licensing/Certification by State*

FIGURE 1. Mandatory and Voluntary Certification Programs in the United States

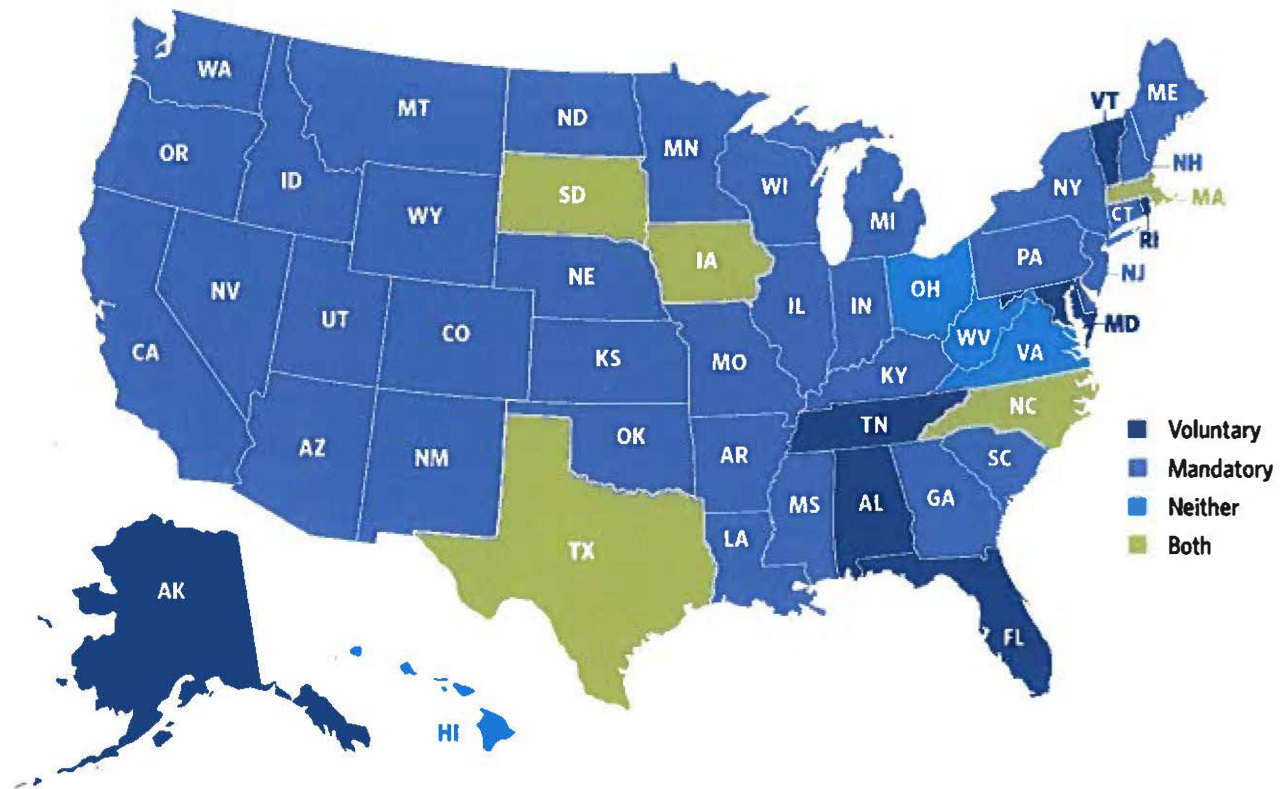


FIGURE 2. Relationship of State Programs to IAAO Designation Program

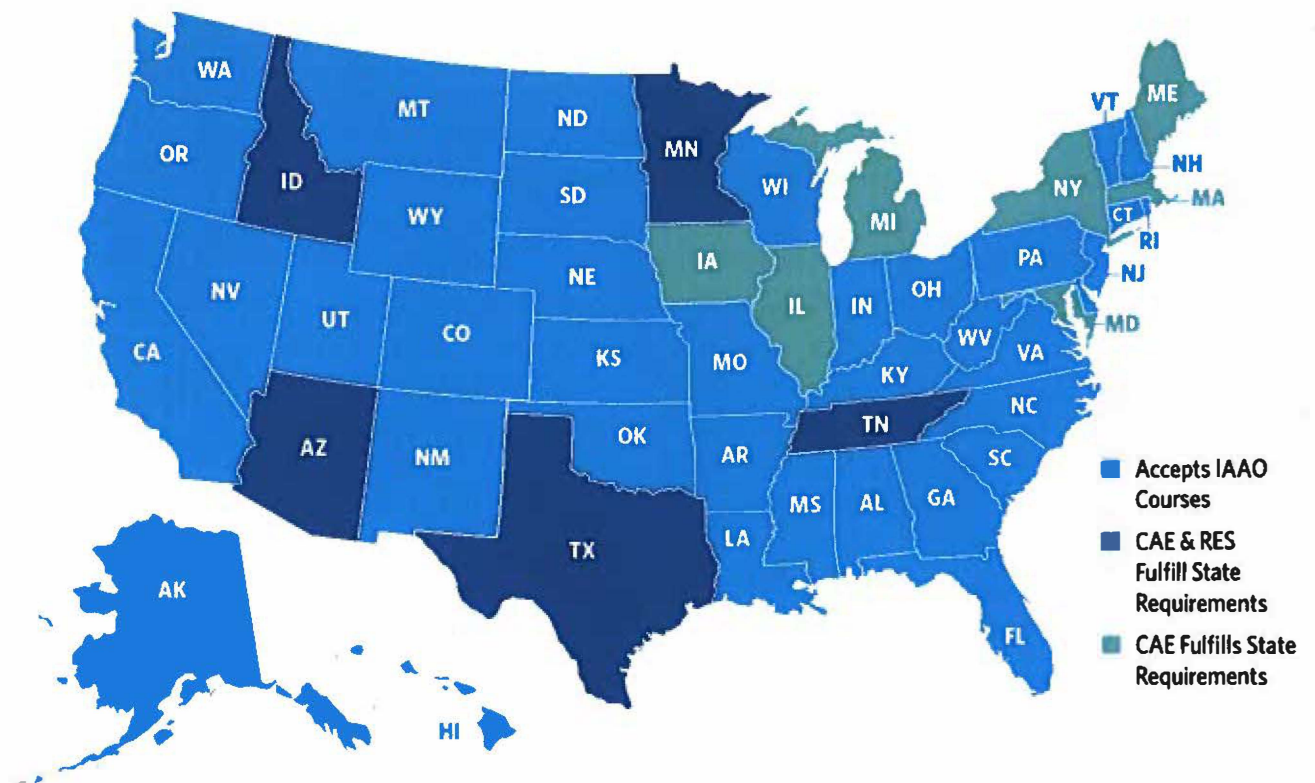
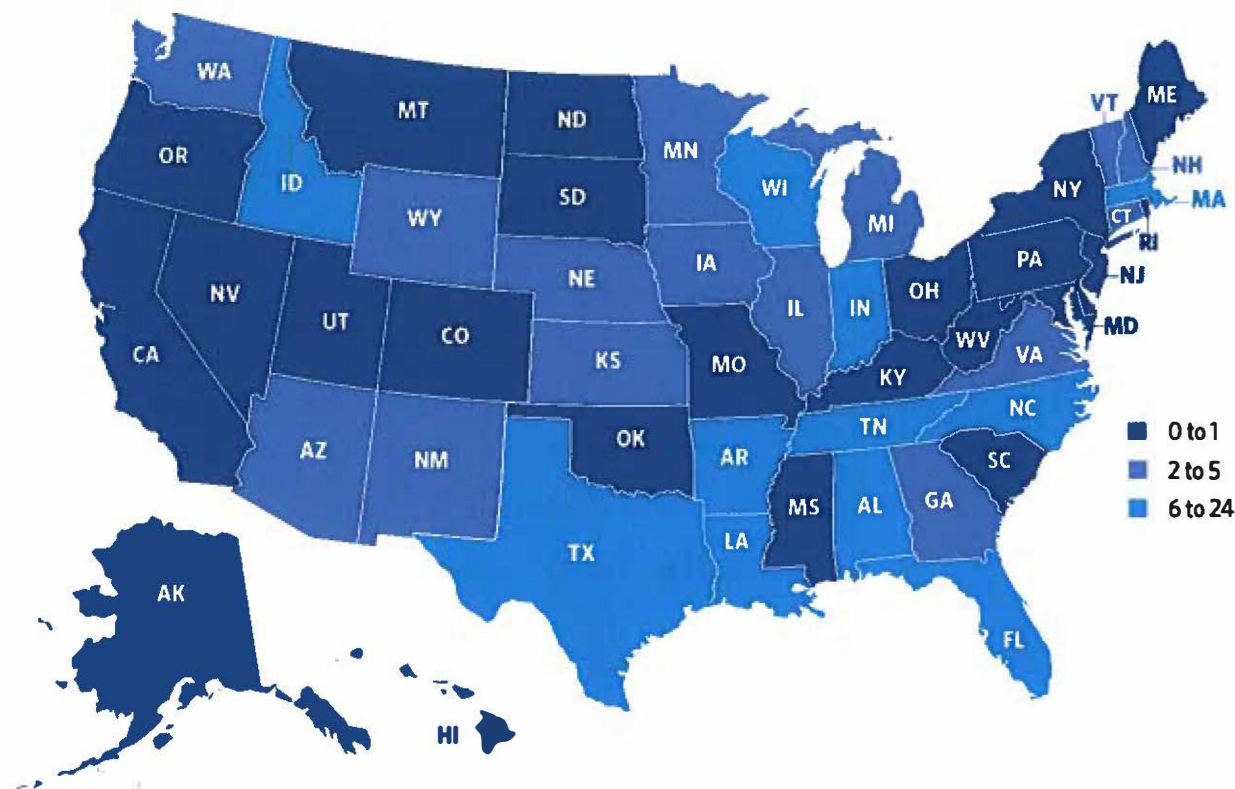


FIGURE 3. IAAO Course Offerings by State (combined total from 2020 of in-person courses)



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 Plan¹ 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

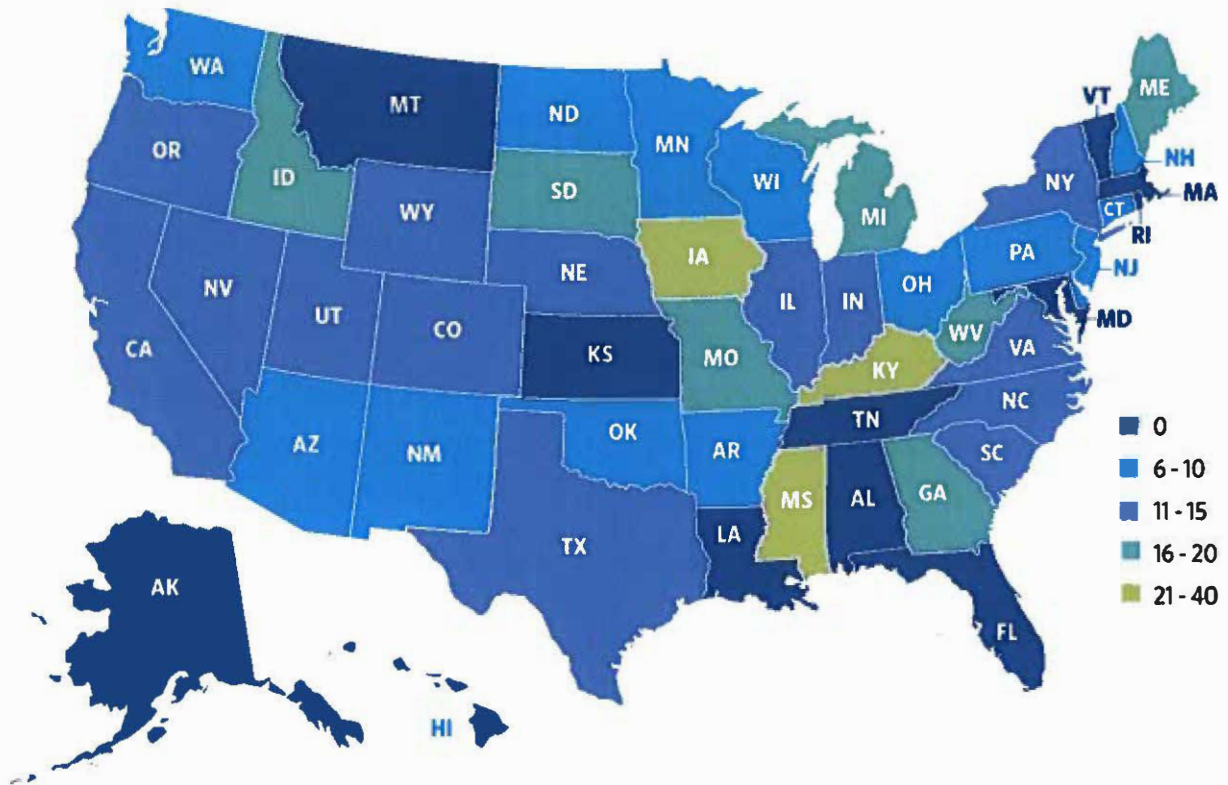
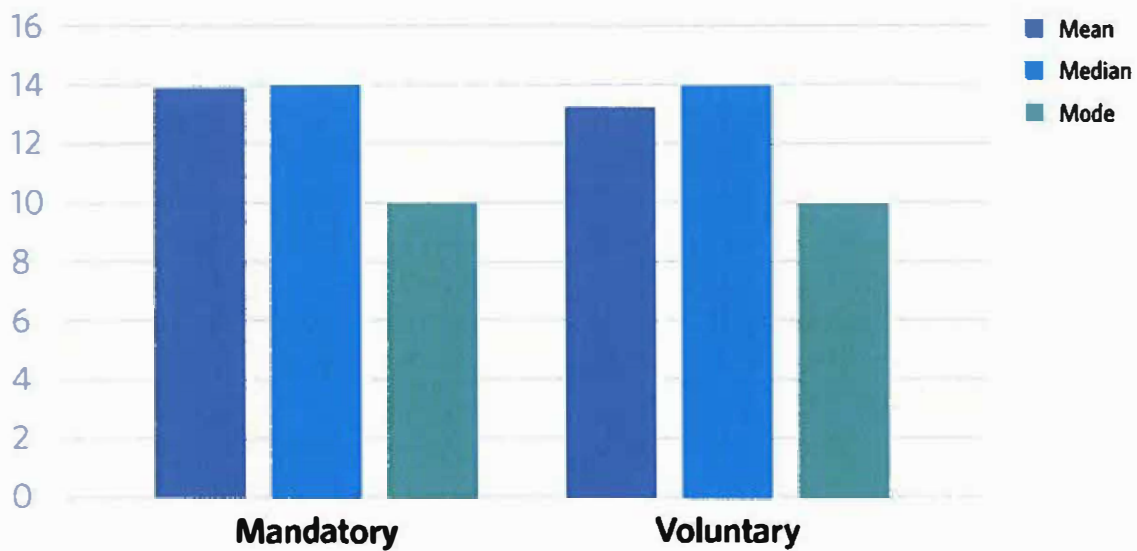


FIGURE 5. The Mean, Median, and Mode for State-Required CEUs



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*¹ 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 years³," 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. 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.

Note: IAAO in 2020 also offered 10 courses online.

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](#) ⁷⁴.”

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 section⁷⁵.”

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](#) ⁷⁶.”

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.

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

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 commissioners⁵³.”

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.

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

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](#).

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

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 48-5-291¹⁷

“(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 taken¹⁶.”

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 designations¹⁶.”

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.

Appendix 3 – Stakeholders and Virginia Stakeholder Survey

Stakeholders:

Virginia Municipal League:

- ▶ Michelle Gowdy, Executive Director
- ▶ Janet Areson, Director of Policy Development
- ▶ Jim Regimbal, Principal, Fiscal Analytics, Ltd.

Virginia Association of Counties:

- ▶ Katie Boyle, Director of Government Affairs

Additional Locality Perspective:

- ▶ Glenda Bradley, ICMA-CM, Deputy County Administrator - Orange County
- ▶ Stephanie Straub, Assistant County Administrator for Operations – Orange County

Commissioners of the Revenue:

- ▶ Jamie Timberlake, Powhatan County
- ▶ Lori Stevens, Dinwiddie County
- ▶ Laura Ecimovic, New Kent County
- ▶ Mitch Nuckles, City of Lynchburg
- ▶ Doug Mullins, Wise County

Virginia Association of Assessing Officers

- ▶ Kathi Edmondson, VAAO President, VA Beach Appraiser Supervisor
- ▶ Wendell Ingram, former VAAO President, City of Salem Assessor (Retired)

International Association of Assessing Officials – Past Presidents

- ▶ Pete Rodda, CAE, RES, Assessor – City of Norfolk
2016 - IAAO President, 2007 – NCAAO President
- ▶ Bruce Woodzell, Assessor – Albemarle County, Retired
2011 - IAAO President, 2002 – VAAO President

Assessors:

- ▶ Peter Lynch, Albemarle County
- ▶ Mary Ann Davis, Goochland County
- ▶ Jeff Davis, City of Charlottesville
- ▶ R. Todd Simpson, Appraiser, Northampton County
- ▶ Maria Kattmann, York County
- ▶ Christina Pittman, York County
- ▶ Dayle Gallagher, Director of Real Estate Assessments – James City County

Department of Taxation Staff:

- ▶ Rod Compton, AAS – Director of Property Tax
- ▶ David Seay – Senior Property Tax Consultant
- ▶ Lore DeAstra, SR/WA, CGREA – Senior Property Tax Consultant
- ▶ Cindy Mabe – Senior Property Tax Consultant
- ▶ Phil Daffron – Senior Property Tax Consultant
- ▶ Joung Pak – Senior Property Tax Consultant
- ▶ Lisa Nelson – Senior Property Tax Consultant

HB30 Assessor Qualification Survey

Thank you for providing your valuable feedback regarding the content, meeting, and discussion.

Email *

* Required

Name of Agency of Locality *

Why did you choose to participate in the HB30 Workgroup?

What steps does Virginia need for Assessor qualifications? *

	Agree	Disagree	No Opinion
Create Collaborative Designation Program with CORVA and/or VAAO.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VA-Specific Assessor Training (Codes, Duties, Roles).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Regional Assessment Collaboration.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Strengthen Current Codes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No Changes Needed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What steps would help localities to strengthen Assessors' qualifications? *

- Development of Career Paths.
- Administrative Oversight.
- Mandate Assessor Qualifying Standards and Compliance.
- Enhanced Administrative Oversight
- Other:

If you have observed Other, please explain in more detail.

Assessors' offices face a number of challenges. Which of these challenges have you observed? *

- Training Costs to Localities.
- Barriers to Entry for Staff.
- Inequitable burden on smaller localities.
- Other Challenges?
- Administrative Oversight costs.
- Political pressures.
- Staffing Challenges – State & Localities.
- None

If you have observed Other Challenges, please explain in more detail.

There are currently no standards for education/training of staff appraisers. What should be the minimum standard for education and qualifications of appraisers? *

- Department of Taxation/CORVA training
- IAAO Classes and Exams
- Certified Assessment Course and Exam
- Appraisal Education + Internship
- 1+ years of experience in mass appraisal
- Other

If you chose Other, please provide the minimum training/education that should be required to perform assessment/appraisal functions? *

There are currently no standards for education/training of staff appraisers. What should be the minimum standard for education and qualifications of appraisers?

- IAAO 101 - Fundamentals of Real Property Appraisal
- CORVA Classes
- Department of Taxation Basic Training Course
- None
- Other

If you chose Other, please provide the minimum training/education that should be required to perform assessment/appraisal functions?

General reassessments have been invalidated by three localities in Virginia over the past 2 years. What are your suggestions for improvement to education, training and/or oversight that may improve the reassessment process in Virginia?

The Assessing Officer has the presumption of correctness, under Code of Virginia § 58.1-3379. What comments would you like to share regarding the standardization of assessment training/education to defend against potential legal challenges to this code section?

What measurement level(s) would you like to see implemented?

- Education and/or Licensure.
- Experience and/or Certification.
- Performance Statistical Measures.
- Peer Review Based on Minimum Standards.

May we contact you for more information? *

- Yes
- No

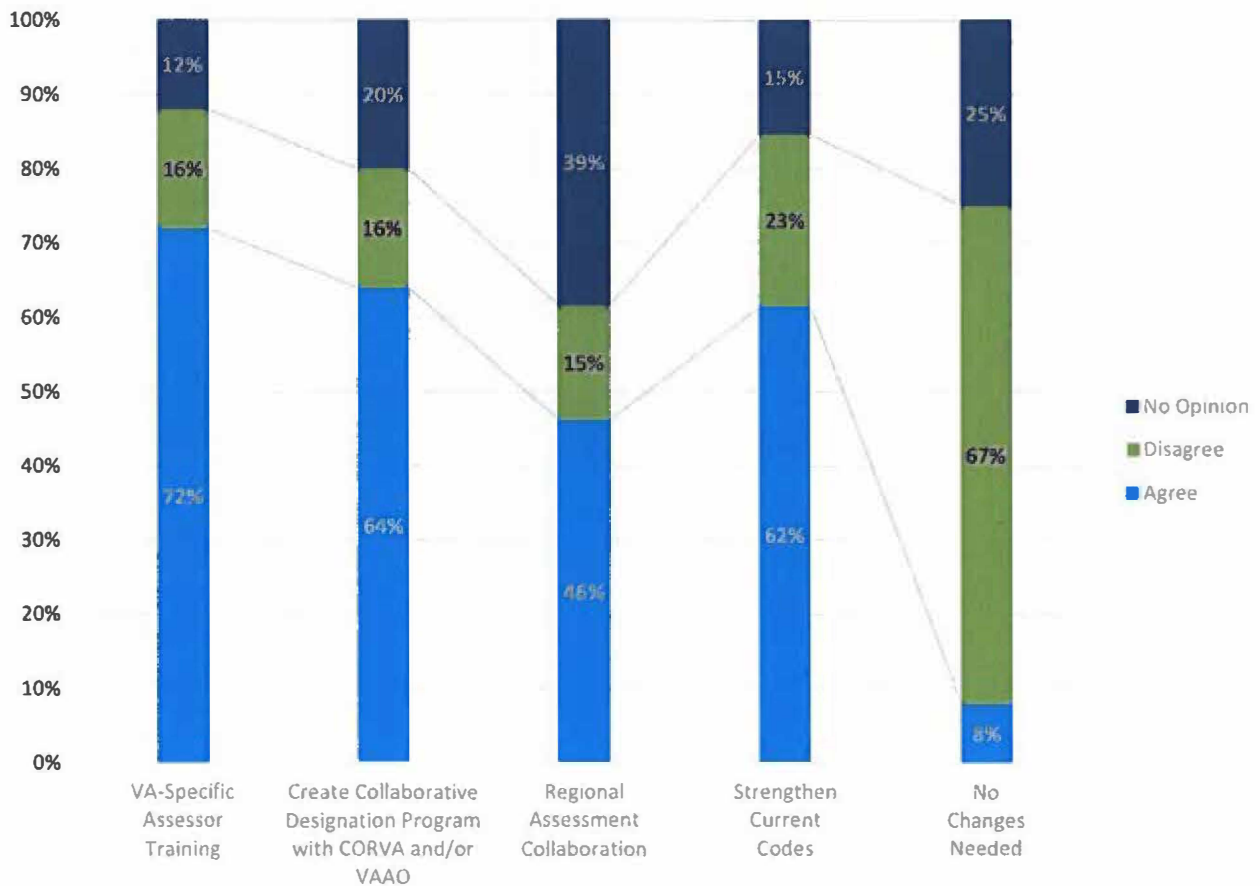
Summary of Survey Responses

What steps does Virginia need for Assessor qualifications?

Respondents were asked to agree or disagree with four proposed needs. They could also note that they had 'No Opinion' on this matter, or select that 'No Changes are Needed' to the current processes.

The four proposed needs were (1) to create a collaborative designation program with CORVA and /or the VAAO, (2) initiate Virginia-specific assessor training, including codes, duties, and roles, (3) the need for regional assessment collaboration, and (4) to strengthen current codes. Respondents were able to select more than one need.

What Steps Does Virginia Need For Assessor Qualificaitons?



The greatest identified need, at 72%, was the need for Virginia-specific training. This shows that the participants in this career field want to know how to do their job the right way, and that there is room for improvement in this area. The Department of Taxation is mandated with providing advisory aid and assistance to localities, and

we do often get requests for such aid, which suggests that Virginia-specific training is lacking in some areas and the frequency of requests we receive supports the survey responses. When the localities reach out to us for assistance, they almost always note that they have already scoured Code for the answers they seek, and have already reached out to their internal local colleagues. The desire to 'get it right' is apparent, but their trusted resources are sparse.

The need to create a collaborative designation program with CORVA and/or the VAAO and the need to strengthen current codes both garnered strong support from the survey respondents, at 64% and 62%, respectively. Both of these opportunities support the greatest identified need for Virginia-specific training. Since both CORVA and the VAAO are Virginia-specific organizations, the designation programs developed in collaboration with them would be Virginia-specific, rather than teaching general assessor procedures, such as the IAAO courses offer. Related Codes should be included in the program curriculum, but the Codes should be clarified, strengthened, and brought current beforehand. In regards to modernizing the Code, some examples are that monthly sales data should be sent electronically, not by postal service, and Code should be introduced that addresses modern questions such as solar farms, breweries, and marijuana agriculture.

The need for regional assessment collaboration showed a 46% positive response rate. Looking at this along with the strong showing for the other three answers shows that though the assessors value a supportive working relationship with their colleagues throughout the state, they would rather have guidance from the state itself via pertinent Code, and from the professional organizations who are considered the specialists in the field.

Only 8% of respondents noted that no changes are needed in the current process for qualifying Virginia assessors. This is a weak level of customer satisfaction and shows a clear desire for improvement.

Why did you choose to participate in the HB30 Workgroup?

We received 22 responses to this question, in narrative form. The prominent theme in the answers was that the respondents supported the need for a certification program in order to ensure that Virginia assessors are qualified to do the work, for the integrity of the profession. Several respondents noted that they appreciated the opportunity to share their input.

One respondent felt strongly that the process needs to be improved from 'top to bottom', that 'assessment inequality is abundant in Virginia', and that there are 'many opportunities for improvement'.

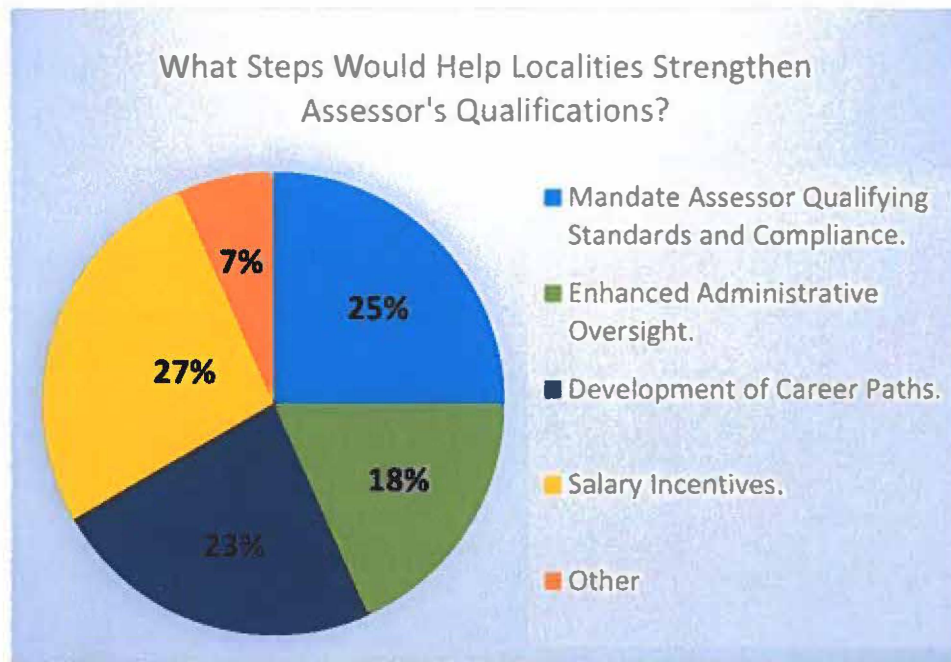
One respondent identified Texas as having a strong program we could look to for guidance.

Slightly fewer than half answered that they chose to participate because they received an invite or were otherwise encouraged by a supervisor to participate. Even though this is an uninspired reason when taken at surface level, we can assume their answers to the other survey questions were sincere.

What steps would help localities to strengthen Assessors' qualifications?

The four proposed steps were to (1) mandate assessor qualifying standards and compliance, (2) enhance administrative oversight, (3) develop career paths, and to (4) initiate salary incentives. 'Other' was also offered as a (5th) selection. Respondents were able to select more than one answer.

The top three selected needs, combined, totaled 75% of the responses, and were almost equal. Salary incentives was in the lead with 27%, followed by mandated qualifying standards and compliance at 25%, and the development of career paths at 23%.



The appraisal and assessor career field has not, in recent years, been favored by students and new graduates. An obvious reason is the low starting salaries. There is also a dynamic of current professionals jumping from locality to locality in an effort to increase their salaries with each move. Lack of offerings at the community colleges and universities is also a reason, as young adults are simply not exposed to this field as a career option. If we are to require qualifying standards for entry into the career, we have to sweeten the pot with livable wages at the entry level and clearly outlined career paths that provide encouragement and motivation.

Many current employees doing the work don't have any, or have minimal, course work but have a great deal of experience in the office. This category of professional will have to be considered and 'grandfathered' in when new training and certification guidelines go into effect. An alternative way to earn qualification could be to consider time on the job as an equivalency to time in the classroom with a caveat of the courses being completed within a future window of opportunity.

Enhanced administrative oversight garnered 18% of the survey responses, suggesting that this would be valuable to assessors but not a strong aspect. Seven percent of respondents answered 'Other' and were asked to elaborate on their ideas in Question 5.

If you chose Other, please explain in more detail.

Five respondents offered their reasons for selecting 'Other' when asked in Question 4, 'What steps would help localities to strengthen Assessors' qualifications?' There is a theme of showing support for training and education but concern for how mandates can affect different localities unfairly and a concern for another layer of 'bureaucracy' over and above those certifications and designations offered by DPOR and IAAO.

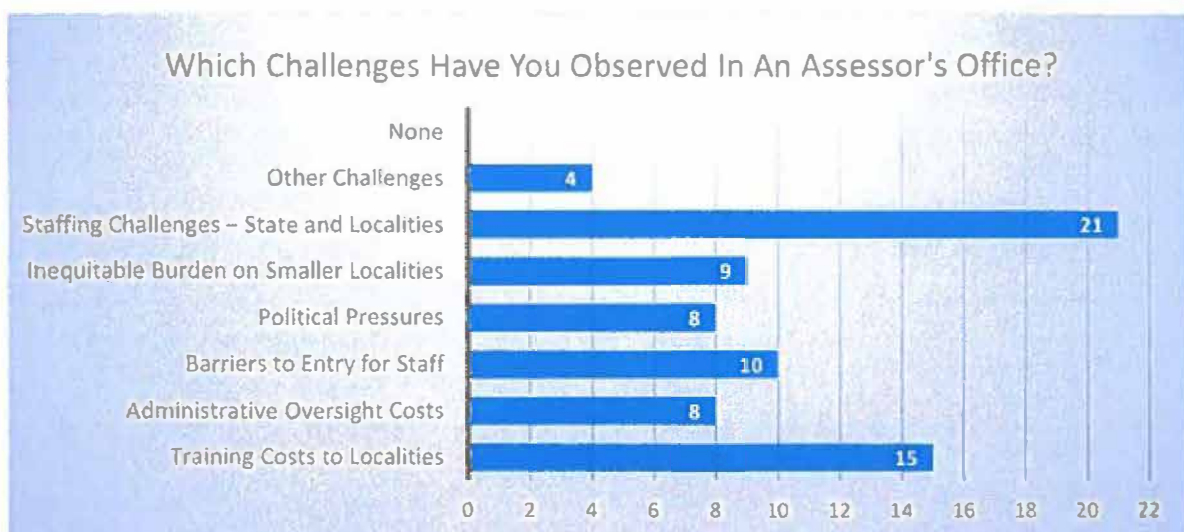
Suggestions include the 'The top real estate assessing official in every jurisdiction should be required to be a Certified General Appraiser, regardless if (they) have contract assessments or not, and that official should then be charged with ensuring that staff are qualified in accordance with the qualification criteria that are already in place.' Echoing the sentiment of leaning on what already exists, another respondent notes that 'Many assessors already have IAAO designations which the VAAO helps promote, and there is no need for redundancy at the VAAO level.'

One respondent suggests requiring and providing continuing education in the assessment field as a means to help localities to strengthen Assessors' qualifications, while another notes that though that sounds good, it puts a greater burden on smaller localities. One respondent identified CORVA as having a successful career development program we could look to for guidance.

Assessors' offices face a number of challenges. Which of these challenges have you observed?

Six challenges were listed for respondents to note they had observed. They could also note that they had observed 'Other Challenges', or note that they had not observed any challenges by selecting 'None'.

The six observed challenges faced by Assessors' offices that were offered as answers are (1) staffing challenges, (2) inequitable burden of smaller localities, (3) political pressures, (4) barriers to entry for staff, (5) administrative oversight costs, and (6) training costs to localities. Respondents were able to select more than one observed challenge.



Staffing challenges took the strong lead with 21 votes. As has been the recent trend, and also highlighted in the responses to Question 4, the appraiser and assessor career field is seeing people retire and their vacancies not being filled by younger candidates and new graduates. With a lack of candidates coming out of school with the qualifications already under their belts, the training costs are falling to the localities, which is the office obstacle that received the second greatest amount of votes, 15 votes. Ten respondents noted they had observed barriers to entry for staff. The localities want to hire people who already have qualifications, yet those that already have paid for themselves to get said qualifications are expecting higher starting salaries, otherwise they are expecting their new employers to pay for their training. This leads to the next most observed challenge, 9 respondents noted the inequitable burden on smaller localities. Smaller localities have smaller staff who wear more hats making it harder for them to get away for a week of training; smaller localities have smaller budgets making it harder for them to pay for training and associated travel; smaller localities are typically farther away from where education opportunities are offered. It can also be assumed that this observed challenge likely received its votes from members of smaller localities as members of larger localities may not have the opportunity to observe this first-hand, meaning it could very well be a greater concern than it appears at face value. These top four observed challenges (staffing, training costs, barriers to entry, and inequitable burden on smaller localities) go hand-in-hand.

Administrative oversight costs and political pressures both received 8 votes from survey respondents, suggesting that although these challenges do exist, they are not the challenges that are ham-stringing the operations.

Four respondents answered that they had observed 'Other' challenges and were asked to explain their observations in Question 7. There were no respondents (zero) that noted that their assessment office had faced no challenges at all.

If you have observed Other Challenges, please explain in more detail.

Four respondents offered their insights for selecting 'Other' when asked in Question 6, 'What challenges had they observed their Assessors' office face?'

One noted that 'contracted appraisers sometimes lack the depth of knowledge that in-house appraisers have'. Though this is not necessarily the case in regards to book smarts and procedure, it is absolutely the case in regards to inherently knowing the nuances of the locality. Echoing this sentiment, another respondent noted that 'assessor office versus contract assessor success rates have not been studied'. Although a formal study has not been conducted, our Department notices a trend that localities that utilize contractors have lower ratios when evaluated by a ratio study. In all fairness, it is impossible to make a real comparison unless a contractor and the locality both do a complete ratio study the same year, blindly of one another, and then compare results; which has never happened. Nonetheless, it is a valid concern, because contractors don't have skin in the game. They have an assignment of delivering a value, and their motivation is to collect their paycheck. They only have to do a good enough job to uphold their reputation enough to be hired again in the future by the same or other localities, which isn't very challenging since the Commonwealth of Virginia only has seven certified contract assessors to compete against. Alternatively, a professional Assessor who is in charge of a local office or a Commissioner of Revenue has to sign their name to the books, answer to their constituents on a daily basis, and hope not to lose their job at re-election time.

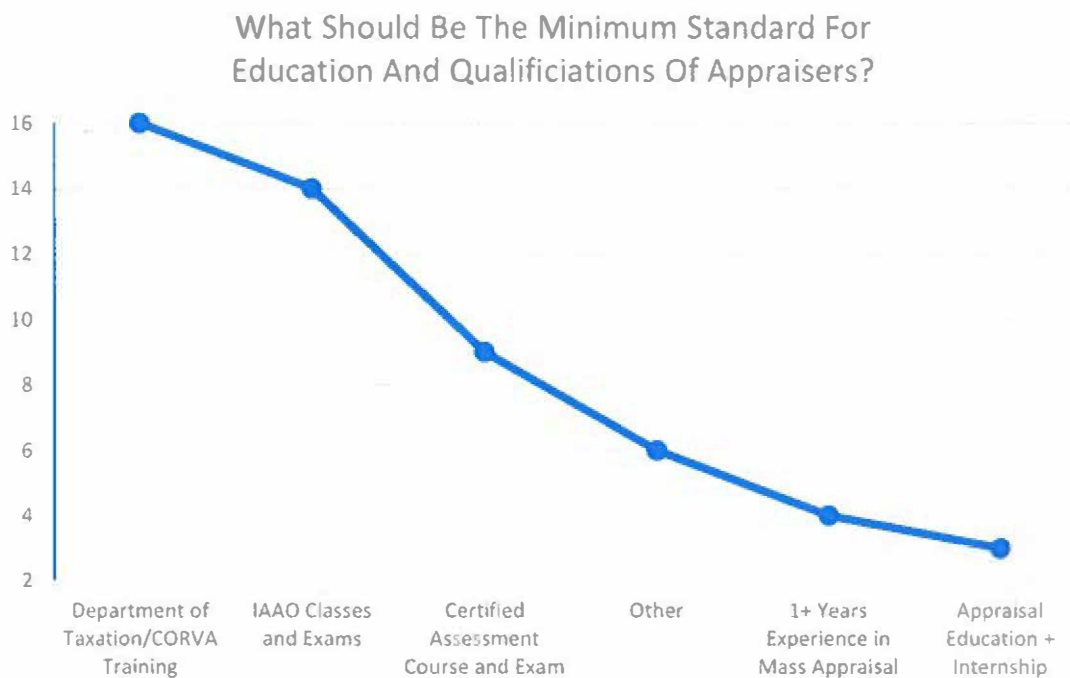
Another respondent noted that 'long assessment cycles cause erroneous ratios'. This is true, especially in volatile markets that can be affected by current affairs, such as COVID-19. Population growth should also be considered in association with the appropriateness of a locality's assessment cycle. The cycles should be re-evaluated more frequently and there should be flexibility in which cycle length a locality utilizes.

One respondent noted that assessments are often inadequately funded, that 'localities often view reassessment expenses negatively and look for the least costly option, often resulting in less than desirable outcomes'.

It should be noted that localities with longer cycles also tend to be the localities that utilize contract assessors since they don't keep professional assessor on staff to do the job only every four to six years. These are also the same localities that are smaller, since their longer cycles are determined by their smaller populations; and smaller localities typically have smaller budgets. Hence there is a clear relationship between the assessment cycle and the use of contract assessors, and even the selection of the most affordable contract assessor, who is arguably the least qualified of those available. However, it can be difficult to identify which factor plays a greater role in the lower ratios achieved by these localities' ratio studies.

There are currently no standards for education/training of staff appraisers. What should be the minimum standard for education and qualifications of appraisers?

Five minimum standards were offered as answers for the respondents to choose from. The options were (1) Department of Taxation / CORVA training, (2) IAAO classes and exams, (3) certified assessment course and exam, (4) 1+ years of experience in mass appraisal, (5) appraisal education plus internship. 'Other' was an additional option. Respondents were allowed to select more than one answer.



Respondents are looking to the professionals at the state level to provide the minimum standards for training and education, with the Department of Taxation / CORVA Training garnering the most votes at 16. Since these are statewide organizations, it is reasonable that they provide the minimum standards for all localities, thus keeping all localities on a level playing field. Since it is the Department of Taxation that measures locality assessment performance via the annual statewide ratio study, it is reasonable that they provide the basic training and teach everyone the minimum standards they expect, thus holding all localities up to the same measuring stick and allowing for no excuses as to why one locality would know better than another. The fact that these organizations provide their training for free to the localities is another important consideration and will minimize the barriers to entry for those seeking employment with local assessment offices.

IAAO Classes and Exams received and Certified Assessment Course and Exam received the next most votes, 14 and 9, respectively. This shows that professional organizations are respected and their education is valued but perhaps should not be considered the minimum level, but an advanced level of training to be achieved after free basic training is mastered.

One+ years of experience in mass appraisal garnered 4 votes, while appraisal education plus internship garnered 3 votes; showing that on-the-job training is valued but formal training is thought to be necessary as a minimum base of knowledge to build upon.

Six respondents chose 'Other' and were asked to explain what they thought the minimum standards for education and training should be in Question 9.

If you chose Other, please explain in more detail.

When asked what the minimum standard for education and qualifications of appraisers should be, six respondents were unsatisfied with the answers offered, chose 'Other', and elaborated with their own thoughts.

Most notable in their collective responses is that the minimum should not be any one of the answers provided, but a combination of those options, most notably, coursework and mass appraisal experience. Real estate experience was also noted several times as necessary baseline training for assessors.

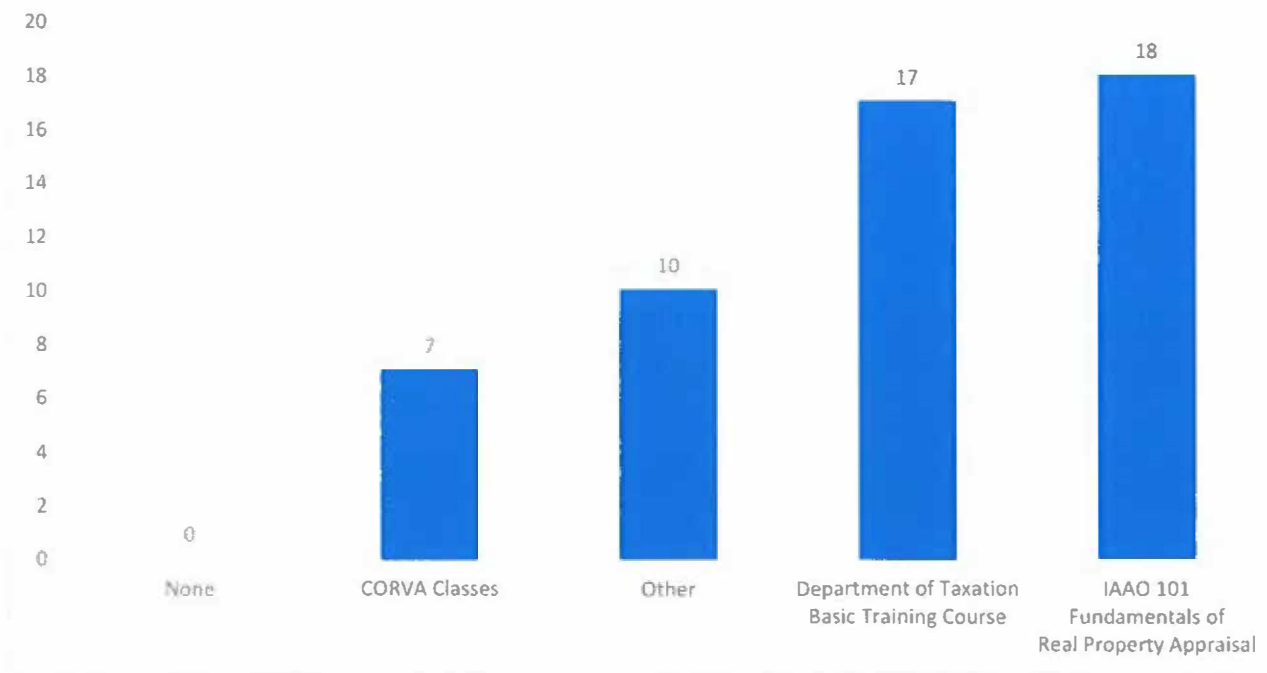
One respondent pointed out that the Department of Taxation used to sponsor 'IAAO courses at no cost to the jurisdictions to ensure good training statewide'. If this method was re-instituted, the Department would have a greater financial burden but less of a commitment to develop basic curriculum and less of a time and staffing commitment to administer the basic training.

One respondent noted the difference between an assessor and field data collection staff and highlighted that this staff does need training on the use of a field data collection manual but has no need for assessor coursework. They noted that the field data collection manual is described as 'essential' in the IAAO standards, yet most jurisdictions don't even have them. This survey is studying training for assessors, so the point made is somewhat off topic, but nonetheless is valuable insight that the Department should consider when crafting qualification guidelines for the localities.

What should the minimum training/educational requirements be to perform assessment/appraisal functions?

Three minimum training/educational requirements were offered as potential answers for the respondents. They are (1) IAAO Course 101 - Fundamentals of Real Property Appraisal, (2) CORVA classes, and a (3) Department of Taxation Basic Training Course. Respondents could also elect 'None' or 'Other'. This question closely mirrored Question 8 and garnered similar results.

What Should The Minimum Training/Educational Requirements Be To Perform Assessment/Appraisal Functions?



IAAO Course 101 received 18 votes and the Department's Basic Training Course earned about the same support with 17 votes. CORVA Classes received 7 votes, but it should be noted that there are more assessment staffers employed throughout the state than commissioner office staffers so the value of their coursework may be lesser known. Every respondent believes in the value of there at least being some training and education requirements, with nobody voting for 'None'. Ten respondents voted for 'Other' and were asked to explain their thoughts in Question 11.

If you chose Other, please explain in more detail.

We received 12 written responses to this survey question. There was a wide range of answers depending on what specific role the respondent was referring to. Experience or coursework specifically in mass appraisal was noted several times, as was experience and coursework specific to commercial appraising. One respondent noted that coursework through the Appraisal Institute was equally as valuable, as those students understand the concept of how value is derived. One respondent reinforced the concern that we cannot set standards so

high that we are unable to bring in trainee staff who could get the experience on the job, noting that the supply of qualified and willing staff is short these days.

General reassessments have been invalidated by three localities in Virginia over the past 2 years. What are your suggestions for improvement to education, training and/or oversight that may improve the reassessment process in Virginia?

There were 22 responses to this question that yielded some good ideas.

There was a consensus amongst the respondents that contract assessors be held responsible for the same minimum levels of experience and certification that professional assessors are required to meet and a more stringent qualification system should be in play.

It was noted that in-house staff are generally preferred to perform general reassessments due to their intimate knowledge of their jurisdiction, and more funding for hiring and training qualified staff would support this end goal. It was suggested that every locality should have an assessment office overseen by a professional Assessor, and every locality should perform an annual reassessment, or no greater than biennial cycles.

A mentorship program or apprenticeship approach was recommended more than once, with respondents mentioning the value of experience several times. Fairfax County was identified as having a strong program we could look to for guidance.

Negatives pointed out were that the Department of Taxation is not currently enforcing the Virginia Codes and that is detrimentally affecting the assessments of localities, and the way politics is always in play when any elected official is making a decision.

The Assessing Officer has the presumption of correctness, under Code of Virginia 58.1-3379. What comments would you like to share regarding the standardization of assessment training/education to defend against potential legal challenges to this code section?

There were 20 responses to this question.

Respondents believe that standardized training is an absolute necessity if Assessing Officers are to retain a presumption of correctness. It was noted that uniformity and equity are critical and standardized training promotes uniformity.

A combination of education, certification, and experience was expressed as the bedrock to substantiate a presumption of correctness. The state's standardization of training and education should have a goal of licensing and certifying more staff assessors because the licenses and certifications carry clout when defending values.

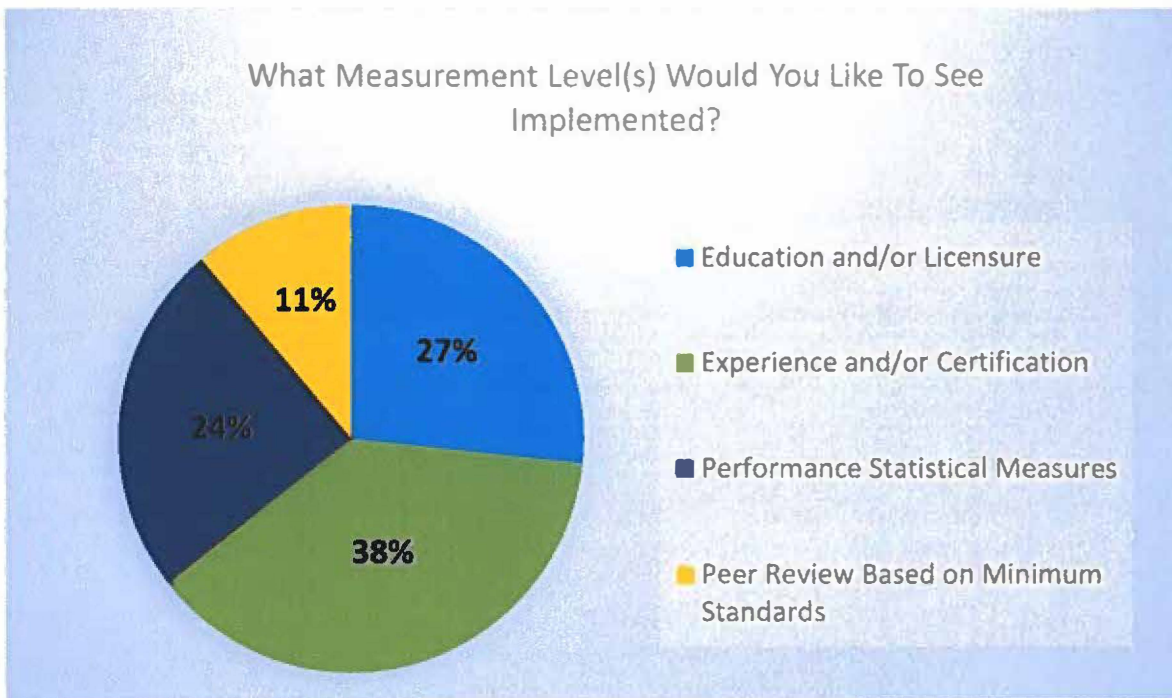
Continuing education requirements would also strengthen the ability to defend the legitimacy of the assessors' estimates.

It was suggested to add curriculum to the training requirements that includes topics such as data organization and work file maintenance, minimum requirements for comparable sales used, defending assessments during the appeals process, and how to use standardized pricing guides such as Marshall & Swift.

What measurement level(s) would you like to see implemented?

The four measurement levels proposed were (1) education and/or licensure, (2) experience and/or certification, (3) performance statistical measures, and (4) peer review based on minimum standards. Respondents were able to select more than one answer.

The top option selected was experience and/or certification, earning 38% of the responses. Education and/or licensure earned 27% of the votes, while performance statistical measures earned 24%. Peer review based on minimum standards received only 11% of the votes, underlining the trend in other answers that though assessing professionals find value in their colleagues they much more strongly prefer to look to the professional organizations to set the standards for qualifications and performance.



May we contact you for more information?

Most respondents were willing to provide further assistance by making themselves available to discuss their answers in greater detail; 22 respondents were willing to be contacted, only 1 was not. This shows impressive commitment by the current assessment professionals to enhancing their career field.

HB30 Workgroup-Assessor Qualification Survey

23
Responses

16:11
Average time to complete

Complete
Status

1. Participants

24
Responses

2. What steps does Virginia need for Assessor qualifications?

■ Agree ■ Disagree ■ No Opinion

Create Collaborative Designation Program With CORVA and/or VAAO.



VA-Specific Assessor Training (Codes, Duties, Roles).



Regional Assessment Collaboration.



Strengthen Current Codes.



No Changes Needed



100%

0%

3. Why did you choose to participate in the HB30 Workgroup?

22
Responses

See end of survey
for more
information

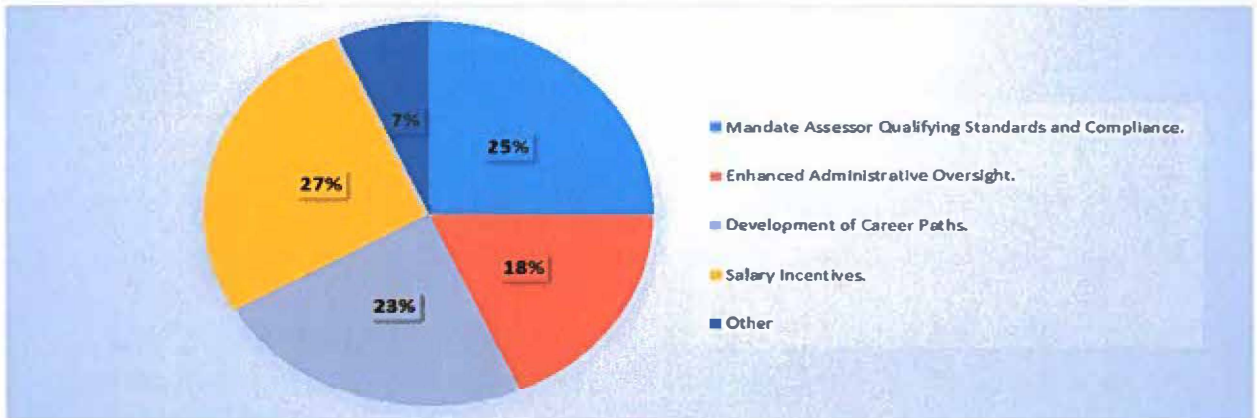
Latest Responses

"So that the process may be improved top to bottom. Assessment inequity is abundant in Virginia. Many opportunities for improvement!"

"I care about tax assessment, equity and fairness."

"So Northern Virginia jurisdictions could be heard on this matter. "

4. What steps would help localities to strengthen Assessors' qualifications?

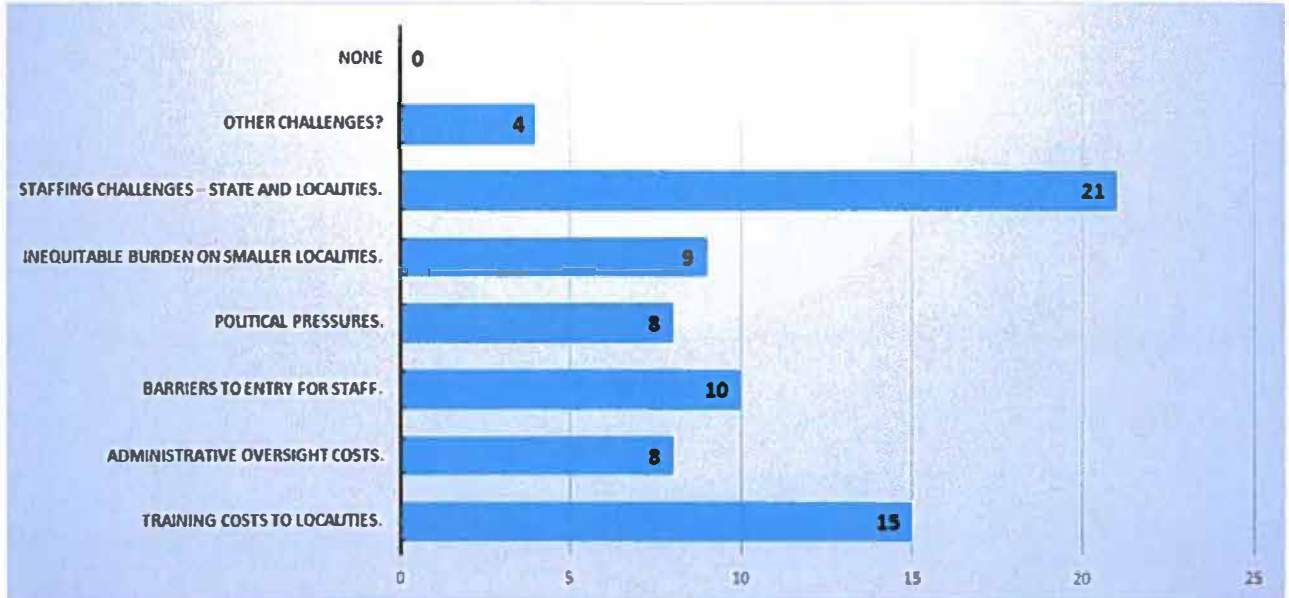


5. If you chose Other, please explain in more detail.

5
Responses

- 1. I am aware of the Tax Department Role in approving Assessors for Jurisdictions. While I believe that Assessors need to have a strong background in Property Tax Administration and Appraisal, setting stringent mandates may go too far. City Managers or Supervisors and Local Legislative Bodies must also have a say in who fits best in the jurisdiction. Many assessors already have IAAO designations which the VAAO help promote. There is no need in my opinion for redundancy at the VAAO level. Those with State Certifications have certainly met strong requirements as well, however those certifications are more directed at Fee Appraisal. In summary there are places to look for those requirements without creating another layer of bureaucracy at the State level. I believe that Virginia continues to have some of the best trained assessment staffs in the country.*
- 2. Qualifying education standards would be nice but it puts a burden on smaller jurisdictions. The rest aren't viable because TAX can't enforce them.*
- 3. The Commissioner of the Revenue's Association has developed a successful career development program that can be used as a model.*
- 4. Developing initial training/education. requiring and providing continuing education in the field of assessment.*
- 5. The top real estate assessing official in every jurisdiction should be required to be a Certified General Appraiser, regardless if you have contract assessments or not. That official should then be charged with ensuring that staff are qualified in accordance with the qualification criteria that are already in place.*

6. Assessors' offices face a number of challenges. Which of these challenges have you observed?

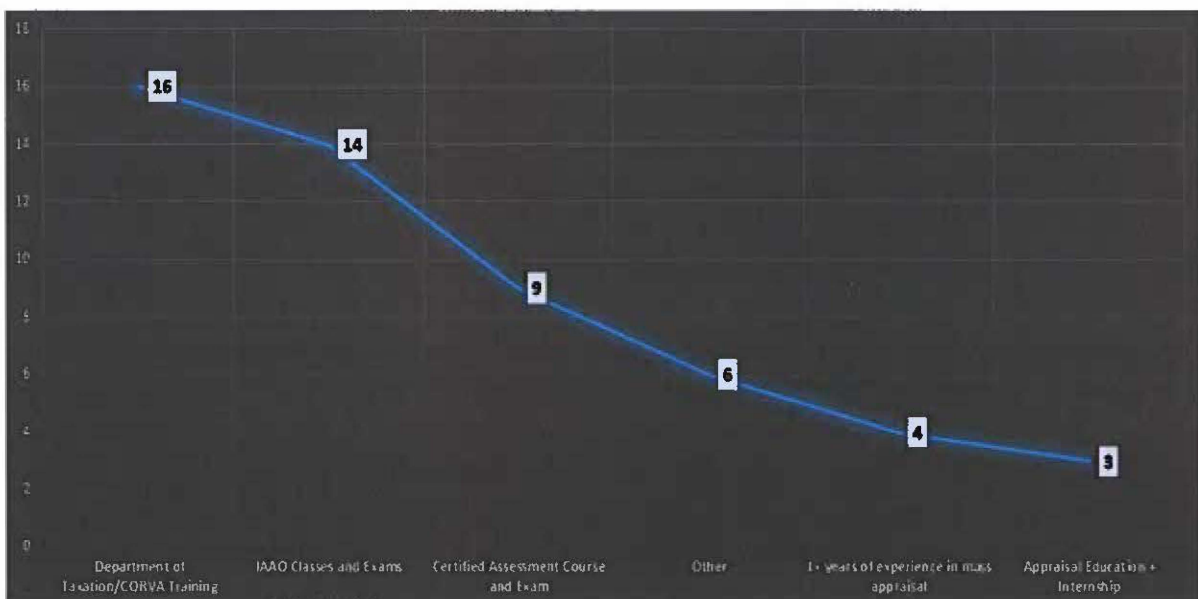


7. If you have observed Other Challenges, please explain in more detail.

4
Responses

1. Contracted appraisers sometimes lack the depth of local knowledge that in-house appraisers have.
2. Long assessment cycles cause erroneous ratios that affect public funding.
3. Assessor office versus Contract Assessor success rates have not been studied for accuracy and the effect on public funding.
4. Convincing localities to budget more for assessment functions. As more is (and should be) required of assessors in the way of training and qualifications, cost will rise. Localities often view reassessment expenses negatively and look for the least costly option often resulting in less than desirable outcomes.

8. There are currently no standards for education/training of staff appraisers. What should be the minimum standard for education and qualifications of appraisers?



9. If you chose Other, please explain in more detail.

6
Responses

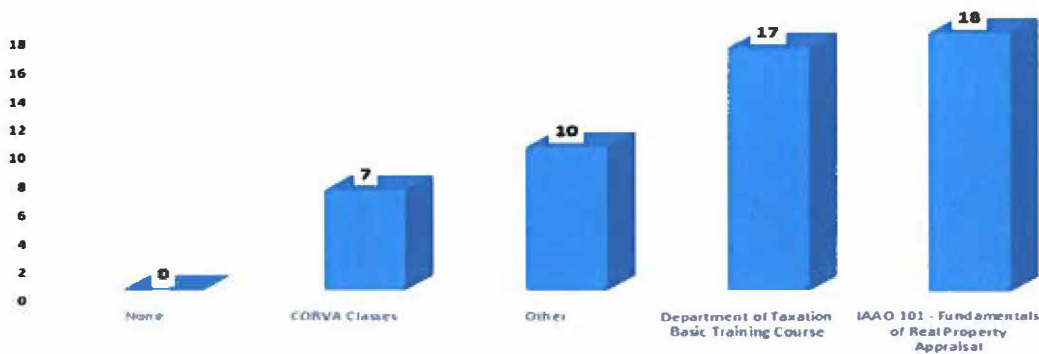
See end of survey for more information

Latest Responses

"I support training of IAAO courses and online courses or exam..."

"Follow the standards that are already in place - as prescribed ..."

10. What should the minimum training/educational requirements be to perform assessment/appraisal functions?



11. If you chose Other, please explain in more detail.

12

Responses

See end of survey for more information

Latest Responses

"Competency."

"IAAO course 101 and a state specific course on the code of vir..."

"IAAO 101, 201, 300 for residential appraisers. IAAO 101, 102, ..."

12. General reassessments have been invalidated by three localities in Virginia over the past 2 years. What are your suggestions for improvement to education, training and/or oversight that may improve the reassessment process in Virginia?

22

Responses

See end of survey for more information

Latest Responses

"Educate the localities on the necessity of having the Tax Depa..."

"A lot of things went into these being invalidated. Some people..."

"It seems as though localities throughout the Commonwealth a..."

13. The Assessing Officer has the presumption of correctness, under Code of Virginia § 58.1-3379. What comments would you like to share regarding the standardization of assessment training/education to defend against potential legal challenges to this code section?

20

Responses

See end of survey for more information

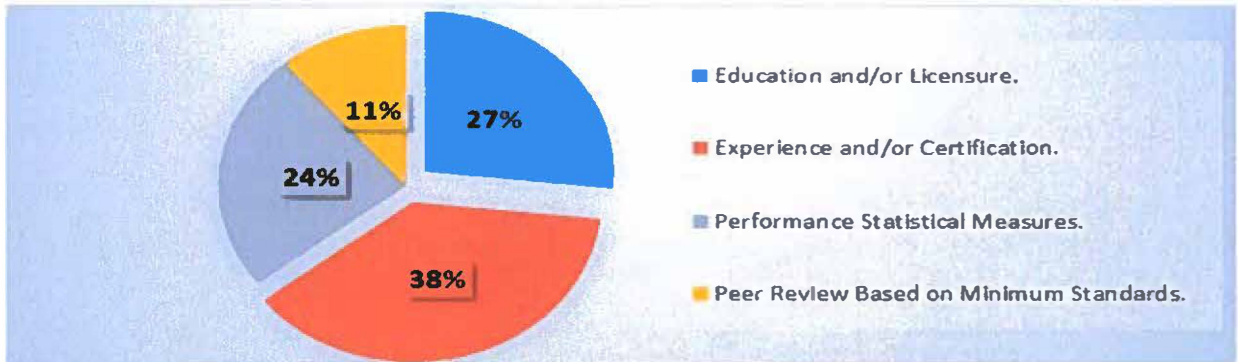
Latest Responses

"I support more Statewide standards and studies. Other states ...

"Training on the oversight of reassessments is needed. The IAA...

"See all comments above. Also, VA DPOR needs to stop making...

14. What measurement level(s) would you like to see implemented?



15. May we contact you for more information?



Appendix 4 – Sample Assessor Qualification Checklist

SAMPLE
Virginia Assessor Certification

TITLE	REQUIRED ITEMS		ASSESSOR REQUIREMENTS		APPRAISER REQUIREMENTS		
			PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
CERTIFICATION	Required	Narrative					
Professional Certification by the Department	Education, Knowledge, Skills and License (Contractors) for specific position	Certification Requirements	Required	Required	Required (Contractor)	Required (Contractor)	Required (Contractor)
VIRGINIA TAX COURSES	Required Education	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
Virginia Real Estate Assessor Basic Training	8-hour class with exam	Virginia Reassessment Processes - Codes and Procedures.	Required	Required	Required	Required	Required
Virginia Real Estate Assessor Advanced Training	8-hour class with exam	Advanced Virginia Reassessment and Assessment Administration.	Required	Required	Preferred	Preferred	Preferred
IAAO/CoRVA COURSES	Required Education	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
101/CoRVA C210	Fundamentals of Real Estate Appraisal	Core Real Estate Valuation principles.	Required	Required	Required	Required	Required
102	Income Approach to Valuation	Introduction to the Income Approach to valuation.	Required	Required	Preferred	Required	Required
112	Income Approach Valuation II	Advanced Income Approach.	Required	Required	Preferred	Preferred	Required
201	Appraisal of Land	Valuation of Land - core principles and mass appraisal techniques.	Required	Required	Required	Required	Required
300	Fundamentals of Mass Appraisal	Introduction to Mass Appraisal valuation concepts.	Required	Required	Required	Required	Required
331/CoRVA C220	Mass Appraisal Practices and Procedures	Introduction to Mass Appraisal valuation concepts.	Required	Required	Preferred	Preferred	Required
311 or 312	Residential Modeling Concepts or Commercial/Industrial Modeling Concepts	Mass Appraisal modeling basics including tools for model calibration.	Required	Required	Preferred	Preferred	Required
400/CoRVA C420	Mass Appraisal Practices and Procedures	Introduction to Mass Appraisal Administration.	Required	Required	Required	Required	Required

SAMPLE
Virginia Assessor Certification

TITLE	REQUIRED ITEMS		ASSESSOR REQUIREMENTS		APPRAISER REQUIREMENTS		
	Additional Requirements	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
ADDITIONAL COURSES	Additional Requirements	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
USPAP 15-hour	Appraisal Foundation Approved	Required for licensing.	Required	Preferred	Preferred	Preferred	Required
IAAO Workshop 452	Fundamentals of Assessment Ratio Studies	Introduction to how to develop and utilize ratio studies in Mass Appraisal.	Required	Required	Preferred	Preferred	Required
LICENSE/IAAO DESIGNATION	Professional Requirements	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
Virginia Certified General Appraiser	Appraisal Foundation Approved	Required for Contract Assessors and highly recommended for Professional and Staff Assessors. Required for certain Contract Appraisers based on responsibility and highly recommended for staff appraisers performing Commercial/Industrial valuations.	Required	Preferred	N/A	Preferred	Required for Contractor Commercial Appraisals or Project Manager
Virginia Certified Residential Appraiser	Appraisal Foundation Approved	Required for Contract Appraisers performing advanced residential appraisals (\$1 million or greater) and/or supervising residential appraisal staff. Highly recommended for Staff appraisers.	N/A	N/A	Contractor: Preferred, Required Res.\$1 mil. > or Supervisor or Commercial < \$1mil.	Contractor: Required Res.\$1 mil. > or Supervisor or Commercial < \$1mil.	Contractor: Required
Virginia Licensed Residential Appraiser	Appraisal Foundation Approved	Required for Contract Appraisers performing residential appraisals. Highly recommended for Staff appraisers.	N/A	N/A	Contractor: Required (Residential Appraisals)	N/A	Preferred

SAMPLE
Virginia Assessor Certification

TITLE	REQUIRED ITEMS		ASSESSOR REQUIREMENTS		APPRAISER REQUIREMENTS		
IAAO - CAE, AAS, MAS	Advanced IAAO Designation	Advanced IAAO designation highly recommended for Contract Assessors. Designation can replace Certified General License requirement for Staff Assessor.	Preferred	Preferred	Preferred	Preferred	Preferred
IAAO - RES	Residential IAAO Designation	Residential IAAO designation highly recommended for Contract Assessors and appraisers. Designation can replace Certified Residential License requirement for Staff Assessor.	Preferred	Preferred	Preferred	Preferred	Preferred
CONTINUING EDUCATION	EVERY TWO YEARS for Contract EVERY FOUR YEAR for Staff	Narrative	PROFESSIONAL CONTRACT ASSESSOR	PROFESSIONAL STAFF ASSESSOR	APPRAISER I	APPRAISER II	APPRAISER III
Virginia Real Estate Assessment Training	4-hour Virginia Assessor Update	Concurrent with License date or calendar. Can include same education as required by DPOR for Real Estate Appraiser License Renewal.	Required	Preferred	Required	Preferred	Required
Virginia Real Estate Assessment Law Training	4-hour Virginia Assessor Update	Department of Taxation 4-hour Virginia Assessor Update	Required	Required	N/A	Preferred	Preferred
Virginia Real Estate Assessment Administration	4-hour Virginia Assessor Administration Update	Department of Taxation 4-hour Virginia Assessor Admin. Update	Required	Required	N/A	Required	Preferred