

Department of State
Division of Publications
 312 Rosa L. Parks Avenue, 8th Floor Snodgrass/TN Tower
 Nashville, TN 37243
 Phone: 615-741-2650
 Fax: 615-741-5133
 Email: register.information@tn.gov

For Department of State Use Only

Sequence Number: 09-23-14
 Rule ID(s): 5803
 File Date: 09-25-14
 Effective Date: 12-24-14

Rulemaking Hearing Rule(s) Filing Form

Rulemaking Hearing Rules are rules filed after and as a result of a rulemaking hearing. T.C.A. § 4-5-205

Agency/Board/Commission:	State Board of Equalization
Division:	
Contact Person:	Kelsie Jones, Executive Secretary
Address:	312 Rosa L Parks Ave., Ste. 900
Zip:	37243-1102
Phone:	615-747-5379
Email:	kelsie.jones@cot.tn.gov

Revision Type (check all that apply):

- Amendment
 New
 Repeal

Rule(s) Revised (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please enter only ONE Rule Number/Rule Title per row)

Chapter Number	Chapter Title
0600-04	Assessment Certification and Education Program
Rule Number	Rule Title
0600-04-.01	General Requirements for Candidacy – Definitions
0600-04-.02	Assessment Level I – Certification Requirements
0600-04-.03	Assessment Level II – Certification Requirements
0600-04-.04	Assessment Level III (Tennessee Certified Assessor) – Certification Requirements
0600-04-.05	Assessment Level IV – Certification Requirements
0600-04-.06	Assessment Level V (Tennessee Master Assessor) – Certification Requirements
0600-04-.07	Retirement of Certification
0600-04-.08	Continuing Education Procedures
0600-04-.10	Incentive Compensation for Assessing Officials
0600-04-.12	Courses Approved for Continuing Education Credit

Rule 0600-04-.01 General Requirements for Candidacy – Definitions is amended by deleting subparagraph (c) of paragraph (1) and substituting the following new subparagraphs:

- (c) Complete an application provided by the Division of Property Assessments;
- (d) Agree to abide by the rules and regulations governing this Program; and
- (e) Submit evidence of active involvement in the field of property assessments, including the holding of any public office or being employed in an office responsible for the mass appraisal of property for ad valorem tax purposes.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-4-.01 General Requirements for Candidacy – Definitions is further amended by deleting paragraph (2) and substituting instead the following:

(2) Along with the application to be submitted, candidates requesting certification for any level must submit evidence of training and experience.

(a) For evidence of training, verification of a successful completion of each course for which credit is sought must be submitted with the application. Acceptable evidence of training is: a certificate of completion; a pass-fail form; a grade report form; a letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

1. No single course may be used to fulfill multiple certification levels.

2. Courses unrelated to the identification or the appraisal of property will not be considered.

(b) To receive credit for experience, acceptable evidence is a letter confirming employment in the field of mass appraisal. The letter must provide the dates of employment and the signature and work address of the individual confirming the employment.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-4-.01 General Requirements for Candidacy – Definitions is further amended by deleting paragraph (3) and substituting instead the following:

(3) The applicant must return the completed application to the Division. Based on the information provided in the application and attached verification data, the applicant will be notified regarding his or her acceptance in the program and will be informed of the requirements that must be met to attain the appropriate certification level.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.01 General Requirements for Candidacy – Definitions is further amended by deleting paragraph (4) and substituting instead the following:

(4) Definitions.

(a) "AAS" means the Assessment Administration Specialist professional assessment designation of the IAAO.

(b) "Board" means the Tennessee State Board of Equalization.

(c) "CAE" means the Certified Assessment Evaluator professional assessment designation of the IAAO.

(d) "Certified General Real Estate Appraiser" means the certification issued by the Tennessee Real Estate Appraisal Commission.

(e) "CMS" means the Certified Mapping Specialist professional assessment designation of the IAAO.

(f) "Division" or "DPA" means the State Division of Property Assessments of the Comptroller of the Treasury.

(g) "IAAO" means the International Association of Assessing Officers.

(h) "PPS" means the Personal Property Specialist professional assessment designation of the IAAO.

(i) "Program" means the Assessment Certification and Education Program.

(j) "RES" means the Residential Evaluation Specialists professional assessment designation of the IAAO.

(k) "TCA" means the Tennessee Certified Assessor designation issued by the State Board of Equalization.

(l) "TMA" means the Tennessee Master Assessor designation issued by the State Board of Equalization.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.02 Assessment Level I - Certification Requirements is amended by deleting paragraph (1) and substituting instead the following:

(1) To qualify for the Assessment Level I certification, the candidate must meet all of the following requirements:

- (a) Must be employed full time in the field of property appraisal for ad valorem tax purposes;
- (b) Must have a passing grade on the examination for the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop;
- (c) Must have a passing grade on the examination for the Basic Mapping Course;
- (d) Must have a passing grade on the IAAO examination for Course 101 – Fundamentals of Real Property Appraisal; and
- (e) Must have a passing grade on a Level I comprehensive examination.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.03 Assessment Level II - Certification Requirements is amended by deleting subparagraph (1)(b), (1)(c), and (1)(d) and substituting instead the following:

- (1)(b) Must have satisfied the Assessment Level I certification requirements, above;
- (1)(c) Must have received a passing grade on the IAAO examination for Course 102 – Income Approach to Valuation; and
- (1)(d) Must have received a passing grade on one of the following IAAO Courses: 400, 600, or 601.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.04 Tennessee Certified Assessor – Certification Requirements is amended by deleting the rule in its entirety and substituting instead the following:

Rule 0600-04-.04 Assessment Level III (Tennessee Certified Assessor) – Certification Requirements

- (1) To qualify for the Tennessee Certified Assessor (TCA) certification, the candidate must meet all of the following requirements:
 - (a) Must have at least two (2) years of full-time experience in the field of property appraisal for ad valorem tax purposes;
 - (b) Must have satisfied the certification requirements for Assessment Level I and Assessment Level II, above;
 - (c) Must have received a passing grade on one of the following IAAO Courses: 300, 400, 600, or 601; and
 - (d) Must have received a passing grade on IAAO Workshop 151, USPAP - Uniform Standards of Appraisal Practice and Professional Ethics.
- (2) In addition to subparagraphs (1)(a)–(d), the candidate must have received a passing grade on either:
 - (a) A case study examination offered by the Division addressing the recognized approaches to value on a single-family residence; or
 - (b) A narrative demonstration appraisal report, which was assigned and graded by IAAO, related to residential property.

(3) The candidate must also receive a passing grade on the comprehensive exam administered through the Division.

(4) Persons holding the TCA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.05 Assessment Level IV – Certification Requirements is amended by changing the period at the end of subparagraph (1)(a) to a semicolon, and by deleting subparagraphs (1)(b), (1)(c), and (1)(d) and substituting instead the following:

(1)(b) Must have satisfied the certification requirements for Assessment Levels I, II, and III, above;

(1)(c) Must have received a passing grade on IAAO Course 311; and

(1)(d) Must have received a passing grade on one of the following IAAO Courses: 201, 207, 400, 500, 600, or 601.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.06 Assessment Level V (Tennessee Master Assessor) - Certification Requirements is amended by deleting the rule in its entirety and substituting instead the following language so that as amended the rule shall read as follows:

0600-04-.06 Assessment Level V (Tennessee Master Assessor) - Certification Requirements.

(1) To qualify for the Tennessee Master Assessor (TMA) Assessment Level V certification, the candidate must meet the requirements of subparagraph (a), (b), or (c).

(a) Must have:

1. at least four (4) years of full-time experience in the field of property appraisal for ad valorem tax purposes;
2. satisfied the certification requirements for Assessment Levels I, II, III, and IV; and
3. received a passing grade on IAAO Courses 112 and 312;

(b) Must be a Certified General Real Estate Appraiser through the state of Tennessee Real Estate Appraisal Commission with two (2) years of full-time experience in the field of ad valorem taxation and receive a passing grade on the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop; or

(c) Must have obtained and hold a current AAS, CAE, CMS, PPS, or RES designation through the International Association of Assessing Officers.

(2) To obtain credit under subparagraph (1)(a), (b), or (c), the applicant must supply the applicable documents:

(a) a copy of the certificate of successful completion for course credit;

(b) a copy of a current certificate and a letter of good standing issued by the Tennessee Real Estate Appraisal Commission; or

(c) a copy of the certificate awarded by the IAAO Board and confirmation of good standing in the association for AAS, CAE, CMS, PPS, or RES designation.

(3) Persons holding the TMA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.07 Retirement of Certification is amended by deleting the rule in its entirety and substituting instead the following:

(1) Persons holding assessment certifications who leave government employment for private-sector employment will have their certification retired. Training records related to retired certifications will not be maintained by the Division. Certifications may be reactivated upon acceptance, by the Division, of evidence that the candidate has resumed government employment and has met continuing education requirements. This evidence consists of:

(a) A letter from the employer confirming government employment; and

(b) Proof of continuing education in the form of certification of completion; pass-fail form; grade report form; letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.08 Continuing Education Procedures is amended by deleting the rule in its entirety and substituting instead the following:

(1) The objective of the continuing education program is to encourage professional advancement by attendance or instruction at education programs and, thereby, to ensure continuing exposure to new developments in the field. Continuing education requirements are based solely on attendance and a passing grade for courses offering exams or instruction at structured education programs as approved by the Division.

(2) TCA or TMA designees must meet both of the following requirements:

(a) To receive continuing education credit, an application provided by the Division must be completed and include the signature of the course instructor or representative of the sponsoring organization. The application, along with a grade report form and a complete description of the program, must be submitted to the Division within ninety (90) days from the conclusion of the program.

(b) Fifty (50) hours of attendance or instruction in approved courses must be successfully completed every five (5) years after receiving the TCA or TMA designation. The Division will maintain a list of approved courses for the purpose of continuing education. The Board may extend the period for completion of continuing education requirements, or modify reinstatement requirements as appropriate, where the applicant is prevented from meeting the deadline by circumstances beyond the applicant's control.

(3) All applications for continuing education credit submitted will be reviewed by the Division, and the applicant will be notified whether continuing education credit has been approved and the number of hours granted.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

Rule 0600-04-.10 Incentive Compensation for Assessing Officials is amended by deleting the first sentence and substituting instead the following:

Where it is provided that any full time assessor or full time deputy assessor is entitled to receive incentive compensation from the state for attaining certain professional designations, such compensation shall not exceed the maximum amount for the highest designation achieved by a recipient.

Rule 0600-04-.12 Courses Approved for Continuing Education Credit is amended by deleting the rule in its entirety.

Authority: T.C.A. §§67-1-305 and 67-1-508 through 67-1-510.

* If a roll-call vote was necessary, the vote by the Agency on these rulemaking hearing rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)
Randy Button (Vice-chair)	X				
Bill Bennett	X				
Tre Hargett	X				
David Lillard				X	
Richard Roberts				X	
Herbert Slatery	X				
Justin Wilson	X				

I certify that this is an accurate and complete copy of rulemaking hearing rules, lawfully promulgated and adopted by the State Board of Equalization on 03/05/2014, and is in compliance with the provisions of T.C.A. § 4-5-222.

I further certify the following:

Notice of Rulemaking Hearing filed with the Department of State on: November 21, 2013

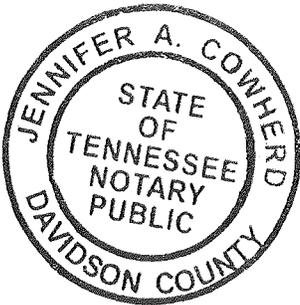
Rulemaking Hearing(s) Conducted on: (add more dates). January 13, 2014

Date: 5/8/14

Signature: Kelsie Jones

Name of Officer: Kelsie Jones

Title of Officer: Ex. Sec SBOE



Subscribed and sworn to before me on: May 8, 2014

Notary Public Signature: Jennifer A. Cowherd

My commission expires on: 11-03-2015

All rulemaking hearing rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

RE Cooper, Jr.
 Robert E. Cooper, Jr.
 Attorney General and Reporter
8-13-14
 Date

Department of State Use Only

2014 SEP 2 AM 10:53
 SECRETARY OF STATE

Filed with the Department of State on: 09-25-14

Effective on: 12-24-14

Tre Hargett
 Tre Hargett
 Secretary of State

Public Hearing Comments

Memo attached.

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process as described in T.C.A. § 4-5-202(a)(3) and T.C.A. § 4-5-202(a), all agencies shall conduct a review of whether a proposed rule or rule affects small businesses.

The State Board of Equalization determined the foregoing amendments do not affect small businesses. The amendments update references and reorganize grammar structure in the rules affecting assessment staff in local assessors' offices and state assessment staff in the Comptroller's office. The only substantive change subjects the Tennessee Master Assessor designation to comparable continuing education requirements already applicable to lesser designations. These are professional achievement designations not available to private appraisal professionals, and therefore the amendments do not affect small business.

Impact on Local Governments

Pursuant to T.C.A. §§ 4-5-220 and 4-5-228 “any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments.” (See Public Chapter Number 1070 (<http://state.tn.us/sos/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

These amendments are not believed to have a financial impact on local governments. The amendments update references and reorganize grammar structure in the rules affecting assessment staff in local assessors’ offices and state assessment staff in the Comptroller’s office. The only substantive change subjects the Tennessee Master Assessor designation to comparable continuing education requirements already applicable to lesser designations. Local governments are not obliged to defray the expense of continuing education for assessment staff, however most choose to do so whether or not the employee is pursuing the designation. The Comptroller’s office provides continuing education opportunities to assessment staff without charge, by way of training these employees better to carry out statutory responsibilities.

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

The amendments update references and reorganize grammar structure in the rules affecting assessment staff in local assessors' offices and state assessment staff in the Comptroller's office. The only substantive change subjects the Tennessee Master Assessor designation to comparable continuing education requirements already applicable to lesser designations.

- (B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto;

State law only, T.C.A. §§67-1-509--67-1-512

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

Tennessee Association of Assessing Officials, and public assessment staff generally. No comment offered.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule;

None.

- (E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

None.

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

Kelsie Jones, Exec. Sec. State Board of Equalization, 615-747-5379. Cristi Moore, Education and Training Coordinator, Comptroller of the Treasury Division of Property Assessments, 615-401-7774.

- (G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees;

Kelsie Jones, Exec. Sec. State Board of Equalization, 615-747-5379.

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Kelsie Jones, Exec. Sec. State Board of Equalization, 312 Rosa L Parks Ave, Ste. 900, Nashville, TN 37243-1102; 615-747-5379.

- (I) Any additional information relevant to the rule proposed for continuation that the committee requests.

Available on request.

May 8, 2014

Memorandum

To: File for rules adopted March 5, 2014, concerning the Assessment Certification and Education Program (Chapter 0600-4)

From: Kelsie Jones, Executive Secretary 
State Board of Equalization

Subject: **Rule information required by Tenn. Code Ann. §4-5-222**

Copy of rules and record of vote

Pursuant to Tenn. Code Ann. §4-5-222, attached hereto to be maintained with the file is a copy of a rule adopted by the State Board of Equalization on March 5, 2014, concerning the Assessment Certification and Education Program (Chapter 0600-4). Page 6 of the rules sets forth the record of the roll call vote of the members of the Board on the adoption of the rule.

Response of agency to comments

The Board received no comments regarding these amendments.

Janal Redhens

AMENDMENTS TO CHAPTER 0600-04 ASSESSMENT CERTIFICATION AND EDUCATION PROGRAM, ADOPTED 3/5/14

'REDLINE' DEPICTION OF RULES AS AMENDED, PER TCA 4-5-226 (i):

0600-04-.01 GENERAL REQUIREMENTS FOR CANDIDACY - DEFINITIONS.

(1) To qualify for candidacy in the Assessment Certification and Education Program, the applicant must:

(a) Be a resident of the State of Tennessee as defined by law;

(b) Be at least 18 years of age;

~~(c) Complete an application on the form provided by the State Division of Property Assessments. In such application, the applicant shall agree to abide by the rules and regulations governing the Assessment Certification and Education Program set forth by the State Board of Equalization. The applicant should submit evidence of active involvement in the field of property assessment, including the holding of any public office responsible for the mass appraisal of property for ad valorem tax purposes, or employment in such office.~~

(c) Complete an application provided by the Division of Property Assessments;

(d) Agree to abide by the rules and regulations governing this Program; and

(e) Submit evidence of active involvement in the field of property assessments, including the holding of any public office or being employed in an office responsible for the mass appraisal of property for ad valorem tax purposes.

~~(2) Candidates requesting certification for any level must submit evidence of training and experience as follows:~~

~~(a) Submit with the application verification of successful completion of each course for which credit is sought. Courses that are unrelated to the identification or the appraisal of property, will not be considered. Acceptable evidence of training is: (a) certificate of completion, (b) pass/fail form, (c) grade report form, (d) letter of successful completion, or (e) the uniform request for recertification credit form signed by the instructor or agency sponsoring the course. No single course may be used to fulfill multiple certification levels.~~

~~(b) Acceptable evidence of experience credit is a letter confirming employment in the field of mass appraisal. The letter should provide the dates of employment and the signature and work address of the individual responsible for the confirmation of employment.~~

(2) Along with the application to be submitted, candidates requesting certification for any level must submit evidence of training and experience.

(a) For evidence of training, verification of a successful completion of each course for which credit is sought must be submitted with the application. Acceptable evidence of training is: a certificate of completion; a pass-fail form; a grade report form; a letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

1. No single course may be used to fulfill multiple certification levels.

2. Courses unrelated to the identification or the appraisal of property will not be considered.

(b) To receive credit for experience, acceptable evidence is a letter confirming employment in the field of mass appraisal. The letter must provide the dates of employment and the signature and work address of the individual confirming the employment.

~~(3) The applicant shall return the completed application to the Division. On the basis of the information provided in the application and attached verification data, the applicant will be notified regarding his/her acceptance in the program and will be further informed as to the requirements that need to be~~

met for attainment of the appropriate certification level.

(3) The applicant must return the completed application to the Division. Based on the information provided in the application and attached verification data, the applicant will be notified regarding his or her acceptance in the program and will be informed of the requirements that must be met to attain the appropriate certification level.

(4) As used in this chapter, unless the context otherwise requires, the following words shall have the meanings noted:

(a) "AAS" means the Assessment Administration Specialist professional assessment designation of the IAAO.

(b) "Board" means the Tennessee State Board of Equalization.

(c) "Division" means the State Division of Property Assessments of the Comptroller of the Treasury.

(d) "IAAO" means the International Association of Assessing Officers.

(e) "CMS" means the Certified Mapping Specialist professional assessment designation of the IAAO.

(f) "PPS" means the Personal Property Specialist professional assessment designation of the IAAO.

(g) "RES" means the Residential Evaluation Specialists professional assessment designation of the IAAO.

(h) "CAE" means the Certified Assessment Evaluator professional assessment designation of the IAAO.

(i) "Certified General Real Estate Appraiser" means the certification issued by the Tennessee Real Estate Appraisal Commission.

(4) Definitions.

(a) "AAS" means the Assessment Administration Specialist professional assessment designation of the IAAO.

(b) "Board" means the Tennessee State Board of Equalization.

(c) "CAE" means the Certified Assessment Evaluator professional assessment designation of the IAAO.

(d) "Certified General Real Estate Appraiser" means the certification issued by the Tennessee Real Estate Appraisal Commission.

(e) "CMS" means the Certified Mapping Specialist professional assessment designation of the IAAO.

(f) "Division" or "DPA" means the State Division of Property Assessments of the Comptroller of the Treasury.

(g) "IAAO" means the International Association of Assessing Officers.

(h) "PPS" means the Personal Property Specialist professional assessment designation of the IAAO.

(i) "Program" means the Assessment Certification and Education Program.

(j) "RES" means the Residential Evaluation Specialists professional assessment designation of the IAAO.

(k) "TCA" means the Tennessee Certified Assessor designation issued by the State Board of Equalization.

(l) "TMA" means the Tennessee Master Assessor designation issued by the State Board of Equalization.

0600-04-.02 ASSESSMENT LEVEL I - CERTIFICATION REQUIREMENTS.

~~(1) To qualify for the Assessment Level I certification, the candidate must meet the following requirements:~~

- ~~(a) Must be employed full time in the field of property appraisal for ad valorem tax purposes.~~
- ~~(b) Must have received a passing grade on the examination for either the Tennessee Assessment Law and Appraisal Fundamentals Course, or all the following courses offered by the University of Tennessee County Technical Assistance Service (CTAS): Legal Issues for Assessors of Property, Records Management for Assessors, and Management Skills for Assessors.~~
- ~~(c) Must have received a passing grade on the examination for the Basic Mapping Course.~~
- ~~(d) Must have received a passing grade on the IAAO examination for Course 101 – Fundamentals of Real Property Appraisal.~~
- ~~(e) Receive a passing grade on a Level I comprehensive examination.~~

(1) To qualify for the Assessment Level I certification, the candidate must meet all of the following requirements:

(a) Must be employed full time in the field of property appraisal for ad valorem tax purposes;

(b) Must have a passing grade on the examination for the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop;

(c) Must have a passing grade on the examination for the Basic Mapping Course;

(d) Must have a passing grade on the IAAO examination for Course 101 – Fundamentals of Real Property Appraisal; and

(e) Must have a passing grade on a Level I comprehensive examination.

0600-04-.03 ASSESSMENT LEVEL II - CERTIFICATION REQUIREMENTS.

(1) To qualify for the Assessment Level II certification, the candidate must meet the following requirements:

- (a) Must have at least one (1) year of full-time experience in the field of property appraisal for ad valorem tax purposes.
- ~~(b) Must have satisfied the requirements for the preceding level.~~
- ~~(c) Must have received a passing grade on the IAAO examination for Course 102 – Income Approach to Valuation.~~
- ~~(d) Must have received a passing grade on the examination for the Advanced Mapping Course or IAAO Course 400 or Course 600.~~

(b) Must have satisfied the Assessment Level I certification requirements, above;

(c) Must have received a passing grade on the IAAO examination for Course 102 – Income Approach to Valuation; and

(d) Must have received a passing grade on one of the following IAAO Courses: 400, 600, or 601.

0600-04-.04 ASSESSMENT LEVEL III (TENNESSEE CERTIFIED ASSESSOR) - CERTIFICATION REQUIREMENTS.

(1) To qualify for the Tennessee Certified Assessor (TCA) certification, the candidate must meet the following requirements:

- (a) Must have at least two (2) years of full time experience in the field of property appraisal for ad valorem tax purposes.
- (b) Must have satisfied the requirements for the preceding levels.
- (c) Must have received a passing grade on one of the following IAAO courses: Course 300, Course 400, Course 600, or Advanced Mapping.
- (d) Must have received a passing grade on USPAP—Uniform Standards of Appraisal Practice and Professional Ethics.

(2) In addition, the candidate must have:

- (a) Received a passing grade on a narrative demonstration appraisal report related to residential property submitted to the Division of Property Assessments and meeting the requirements of the IAAO, and a passing grade on the comprehensive exam administered through the Division of Property Assessments or
- (b) Received a passing grade on a case study examination offered by the Division of Property Assessments addressing the recognized approaches to value on a single family residence and a passing grade on the comprehensive exam administered by the Division of Property Assessments.

(3) Persons holding the TCA designation must meet the requirements of continuing education set forth in rule 0600-4-.08.

Rule 0600-04-.04 Assessment Level III (Tennessee Certified Assessor – Certification Requirements

(1) To qualify for the Tennessee Certified Assessor (TCA) certification, the candidate must meet all of the following requirements:

(a) Must have at least two (2) years of full-time experience in the field of property appraisal for ad valorem tax purposes;

(b) Must have satisfied the certification requirements for Assessment Level I and Assessment Level II, above;

(c) Must have received a passing grade on one of the following IAAO Courses: 300, 400, 600, or 601; and

(d) Must have received a passing grade on IAAO Workshop 151, USPAP - Uniform Standards of Appraisal Practice and Professional Ethics.

(2) In addition to subparagraphs (1)(a)–(d), the candidate must have received a passing grade on either:

(a) A case study examination offered by the Division addressing the recognized approaches to value on a single-family residence; or

(b) A narrative demonstration appraisal report, which was assigned and graded by IAAO, related to residential property.

(3) The candidate must also receive a passing grade on the comprehensive exam administered through the Division.

(4) Persons holding the TCA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

0600-04-.05 ASSESSMENT LEVEL IV-CERTIFICATION REQUIREMENTS

(1) To qualify for the Assessment Level IV certification, the candidate must meet the following requirements:

(a) Must have at least three (3) years of full-time experience in the field of property appraisal for ad valorem tax purposes.

(b) Must have satisfied the requirements for the preceding levels.

(c) Must have received a passing grade on IAAO Course 311.

(d) Must have received a passing grade on the examination for one of the following IAAO courses: 201, 207, 400, 500, 600, or Advanced Mapping.

(b) Must have satisfied the certification requirements for Assessment Levels I, II, and III, above;

(c) Must have received a passing grade on IAAO Course 311; and

(d) Must have received a passing grade on one of the following IAAO Courses: 201, 207, 400, 500, 600, or 601.

0600-04-.06 ASSESSMENT LEVEL V (TENNESSEE MASTER ASSESSOR) – CERTIFICATION REQUIREMENTS

(1) To qualify for the Tennessee Master Assessor (TMA) Assessment Level V certification, the candidate must meet one of the following requirements:

REQUIREMENT I

(a) Must have at least four (4) years of full time experience in the field of property appraisal for ad valorem tax purposes.

(b) Must have satisfied the requirements for the preceding levels.

(c) Must have received a passing grade on IAAO Course 112 and Course 312 or

REQUIREMENT II

Must be a Certified General Real Estate Appraiser through the state of Tennessee Real Estate Appraisal Commission with two (2) years of full-time experience in the field of ad-valorem taxation and receive a passing grade on Tennessee Assessment Law and Appraisal Fundamentals or

REQUIREMENT III

Must have obtained and hold a current AAS, CAE, CMS, PPS, or RES designation through the International Association of Assessing Officers.

(2) To obtain credit for one of the three requirements the applicant must supply documentation in the form of (i) a copy of the certificate of successful completion for course credit, (ii) a copy of a current certificate and a letter of good standing issued by the Tennessee Real Estate Appraisal Commission, or (iii) a copy of the certificate awarded by the IAAO Board and confirmation of good standing in the association for AAS, CAE, CMS, PPS, or RES designation.

(1) To qualify for the Tennessee Master Assessor (TMA) Assessment Level V certification, the candidate must meet the requirements of subparagraph (a), (b), or (c).

(a) Must have:

1. at least four (4) years of full-time experience in the field of property appraisal for ad valorem tax purposes; and

2. satisfied the certification requirements for Assessment Levels I, II, III, and IV; and

3. received a passing grade on IAAO Courses 112 and 312; or

(b) Must be a Certified General Real Estate Appraiser through the state of Tennessee Real Estate Appraisal Commission with two (2) years of full-time experience in the field of ad valorem taxation and receive a passing grade on the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop; or

(c) Must have obtained and hold a current AAS, CAE, CMS, PPS, or RES designation through the International Association of Assessing Officers.

(2) To obtain credit under subparagraph (1)(a), (b), or (c), the applicant must supply the applicable documents:

(a) a copy of the certificate of successful completion for course credit;

(b) a copy of a current certificate and a letter of good standing issued by the Tennessee Real Estate Appraisal Commission; or

(c) a copy of the certificate awarded by the IAAO Board and confirmation of good standing in the association for AAS, CAE, CMS, PPS, or RES designation.

Persons holding the TMA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

0600-04-.07 RETIREMENT OF CERTIFICATION.

~~(1) Candidates holding certification levels who leave government employment for private sector employment will have their certification retired. Training records will not be maintained by the Division for those candidates leaving government employment. Certifications that require continuing education to remain in good standing may be reactivated upon receipt, by the Division, of evidence illustrating that the candidate has resumed government employment and has met continuing education requirements. This evidence should include the following:~~

~~(a) A letter from the employer confirming government employment.~~

~~(b) Proof of continuing education in the form of (a) certification of completion, (b) pass/fail form,~~

~~(c) grade report form, (d) letter of successful completion, or (e) the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.~~

Rule 0600-04-.07 Retirement of Certification

(1) Persons holding assessment certifications who leave government employment for private-sector employment will have their certification retired. Training records related to retired certifications will not be maintained by the Division. Certifications may be reactivated upon acceptance, by the Division, of evidence that the candidate has resumed government employment and has met continuing education requirements. This evidence consists of:

(a) A letter from the employer confirming government employment; and

(b) Proof of continuing education in the form of certification of completion; pass-fail form; grade report form; letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

0600-04-.08 CONTINUING EDUCATION PROCEDURES.

~~(1) The objective of the continuing education program is to encourage continued professional advancement by attendance or instruction at education programs and, thereby, to ensure continuing exposure to new developments in the field. Continuing education requirements are based solely on attendance and the receipt of a passing grade on the exam, for courses offering exams, or instruction at~~

structured education programs as explained on the following page.

(2) Persons holding the Tennessee Certified Assessor designation must meet the following requirements within each five (5) year interval.

(a) Must complete an application for continuing education credit on the form provided by the State Division of Property Assessments. The application must be completed in its entirety and must include the signature of the course instructor or representative of the sponsoring organization. The form should be signed at the conclusion of the program and submitted within ninety (90) days with a grade report form. In order to provide assistance in the evaluation of programs for which continuing education application is made, a complete description of the program should be provided. Applications should be submitted to the State Division of Property Assessments.

(b) Must within each five (5) year period after receiving the designation, successfully have completed fifty (50) hours of attendance or instruction in courses approved pursuant to rule 0600-4-.12. The Board may extend the period for completion of continuing education requirements, or modify reinstatement requirements as appropriate, where the applicant is prevented from meeting the deadline by circumstances beyond the applicant's control.

(3) All applications for continuing education credit submitted will be reviewed by the State Division of Property Assessments, and the applicant will be notified whether continuing education credit has been approved and the number of hours granted.

(4) These procedures (Section 0600-4-.07) apply only to the TCA Designation.

Rule 0600-04-.08 Continuing Education Procedures

(1) The objective of the continuing education program is to encourage professional advancement by attendance or instruction at education programs and, thereby, to ensure continuing exposure to new developments in the field. Continuing education requirements are based solely on attendance and a passing grade for courses offering exams or instruction at structured education programs as approved by the Division.

(2) TCA or TMA designees must meet both of the following requirements:

(a) To receive continuing education credit, an application provided by the Division must be completed and include the signature of the course instructor or representative of the sponsoring organization. The application, along with a grade report form and a complete description of the program, must be submitted to the Division within ninety (90) days from the conclusion of the program.

(b) Fifty (50) hours of attendance or instruction in approved courses must be successfully completed every five (5) years after receiving the TCA or TMA designation. The Division will maintain a list of approved courses for the purpose of continuing education. The Board may extend the period for completion of continuing education requirements, or modify reinstatement requirements as appropriate, where the applicant is prevented from meeting the deadline by circumstances beyond the applicant's control.

(3) All applications for continuing education credit submitted will be reviewed by the Division, and the applicant will be notified whether continuing education credit has been approved and the number of hours granted.

0600-04-.10 INCENTIVE COMPENSATION FOR ASSESSING OFFICIALS.

~~Where it is provided that any assessor or deputy assessor is entitled to receive incentive compensation from the state~~

~~for attaining certain professional designations, such compensation shall not exceed the maximum amount for the~~

~~highest designation achieved by a recipient. Such compensation shall be prorated for active employment.~~

~~Designees terminating employment other than by retirement, prior to the end of the fiscal year (June 30) will not~~

~~receive prorated compensation.~~

Rule 0600-04-10 Incentive Compensation for Assessing Officials

Where it is provided that any full time assessor or full time deputy assessor is entitled to receive incentive compensation from the state for attaining certain professional designations, such compensation shall not exceed the maximum amount for the highest designation achieved by a recipient.

~~0600-04-12 COURSES APPROVED FOR CONTINUING EDUCATION CREDIT.~~

(1) The courses set forth in this rule are approved for continuing credit in the amount of hours noted.

A-Advanced Courses; B-Basic Courses.

~~HOURS A/B INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS~~

~~30 B Course 101-Fundamentals of Real Property Appraisal~~

~~30 B Course 102-Income Approach to Valuation~~

~~30 A Course 400-Assessment Administration~~

~~ASSESSMENT CERTIFICATION AND EDUCATION PROGRAM CHAPTER 0600-4~~

~~(Rule 0600-4-12, continued)~~

~~September, 2005 (Revised) 7~~

~~30 A Course 402-Property Tax Policy~~

~~30 A Course 500-Assessment of Personal Property~~

~~30 B Course 600-Principles and Techniques of Cadastral Mapping~~

~~30 A Course 601-Advanced Mapping~~

~~30 A Course 201-Appraisal of Land~~

~~30 A Course 112-Income Approach to Valuation II~~

~~30 A Course 207-Industrial Property Appraisal~~

~~30 A Course 300-Fundamentals of Mass Appraisal~~

~~30 A Course 310-Applications of Mass Appraisal Fundamentals~~

~~30 A Course 311-Residential Modeling Concepts~~

~~30 A Course 312-Commercial and Industrial Modeling Concepts~~

~~15 A Workshop 151-Uniform Standards of Professional Appraisal Practice~~

~~HOURS A/B DIVISION OF PROPERTY ASSESSMENTS~~

~~30 B Tennessee Assessment Law and Appraisal Fundamentals~~

~~30 B Basic Mapping Course~~

~~30 B Advanced Mapping Course~~

(2) ~~Certifications and designations conveyed by other professional appraisal organizations and courses offered by those organizations will be evaluated on an individual basis for equivalent credit.~~

SECRETARY OF STATE
2014 SEP 25 AM 10:53