



# MAINE REVENUE SERVICES PROPERTY TAX DIVISION BULLETIN NO. 26

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## ADVANCED ASSESSOR TRAINING AND CERTIFICATION

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REFERENCE: 36 M.R.S. §§ 310 – 312, 318; MRS Rule 205; Bulletin No. 22  
October 19, 2021; replaces September 11, 2020 revision

### 1. General

This bulletin works in conjunction with Bulletin No. 22 – Training and Certification of Maine Assessors. After receiving a Certified Maine Assessor (“CMA”) certification, an individual may further qualify for an advanced certification level. This bulletin outlines the process of obtaining and maintaining an advanced certification level.

### 2. Definitions

- A. Advanced assessor training. “Advanced assessor training” means the combination of courses required to achieve an advanced certification level, including advanced continuing education and one or more of the applicable courses included in sections 4, 5, and 6.
- B. Advanced continuing education. “Advanced continuing education” means continuing education courses approved by Maine Revenue Services (“MRS”) as advanced continuing education. These courses involve concepts that are above an introductory level and are directly related to the municipal assessing field.
- C. Assessing function. “Assessing function” means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy.

### 3. Certification Levels

MRS approves advanced assessor training for attaining advanced certification levels (CMA-2, CMA-3, and CMA-4) and the advanced continuing education courses for satisfying the certification renewal requirements for those levels. An individual who previously completed any of the specific International Association of Assessing Officers (“IAAO”) or Appraisal Institute (“AI”) courses included in sections 4-6 below (including passing exams, if applicable) will receive credit for advanced assessor training provided a certificate of completion is attached to the submitted application.

To attain an advanced certification level, an individual must complete at least one of the specific IAAO or AI courses listed for that level in sections 4-6 as part of the required minimum advanced assessor training hours. If a course includes an exam, the individual must pass that exam to receive credit for the advanced assessor training. If an individual attended one of the specific IAAO or AI

courses in sections 4-6 but either did not take the exam or did not pass the exam, MRS will grant advanced continuing education credit for that course, but the course will not count toward the advanced assessor training requirement.

Once an individual has completed the requirements for an advanced certification level, they must submit a completed Advanced Assessor Certification Application to MRS for approval. MRS will notify the individual of the results by mail and, if approved, will mail an updated certificate showing the new advanced certification level, effective through the end of the calendar year following the year the application is submitted.

To maintain this certification level, an individual must meet the annual continuing education requirements outlined in this bulletin and submit a completed Advanced Assessor Certification Renewal Application. To renew certification for the calendar year, the Advanced Assessor Certification Renewal Application must be submitted to MRS by February 1. The requirements for certification renewal begin in the calendar year following the year in which an individual initially applies for an advanced certification level and continue every subsequent year. If an individual does not submit a completed Advanced Assessor Certification Renewal Application each year, or they do not meet the continuing education requirements for that certification level, they may lose their advanced certification. See section 7 below and Rule 205 - Certification of Assessors for additional information.

An individual who has attained an advanced certification level may voluntarily step down to a lower certification level. The individual must request a step-down in writing to MRS, specifying the current certification level and the desired certification level. Once a lower certification level is approved, they may apply to step up to the previous certification level through the submission of a request to MRS which must include proof of completion of the annual continuing education requirement for that certification level during the prior calendar year.

#### 4. Certified Maine Assessor-2 (CMA-2)

To obtain initial certification at the CMA-2 level, a candidate must hold a current CMA certification and meet the following two additional requirements:

- A. Have received compensation to perform assessing functions for at least one year; and
- B. Completed 100 hours of advanced assessor training approved by MRS. At least one of the IAAO or AI courses listed in this subsection must be included in the required 100 hours of advanced assessor training for this certification level. A candidate must have attended the course and passed the exam if an exam is included as part of the course.
  - IAAO Course 101 – Fundamentals of Real Property Appraisal (30 hours ACE)
  - Two AI Courses: Basic Appraisal Principles (30 hours ACE) and Basic Appraisal Procedures (30 hours ACE) Both of these courses must be completed to qualify for the AI course requirement for this certification level.
  - IAAO Course 102 – Income Approach to Valuation (30 hours ACE)
  - AI Course General Appraiser Income Approach/Part 1 (30 hours ACE)
  - IAAO Course 112 – Income Approach to Valuation II (30 hours ACE)
  - AI Course General Appraiser Income Approach/Part 2 (30 hours ACE)

To maintain CMA-2 certification, an individual must complete 21 hours of continuing education each year, including five hours of advanced continuing education. Additionally, the individual must complete an MRS-approved ethics course once every three years. An approved ethics course also counts toward the continuing education requirement.

5. Certified Maine Assessor-3 (CMA-3)

To obtain initial certification at the CMA-3 level, a candidate must hold a current CMA certification and meet the following two additional requirements:

- A. Have received compensation to perform assessing functions for at least three years; and
- B. Completed 200 hours of advanced assessor training approved by MRS. The 200-hour requirement for attaining this level of certification may include the 100 hours completed to attain the CMA-2 certification. At least one of the IAAO courses in this section and one of the courses from the CMA-2 approved list in subsection 4(B) must be included in the required 200 hours of advanced assessor training for this certification level. A candidate must have attended the course and passed the exam, if an exam is included as part of the course.

- IAAO Course 201 – Appraisal of Land (30 hours ACE)
- IAAO Course 300 – Fundamentals of Mass Appraisal (30 hours ACE)
- IAAO Course 311 – Real Property Modeling Concepts (30 hours ACE)
- IAAO Course 500 – Assessment of Personal Property (30 hours ACE)

To maintain CMA-3 certification, an individual must complete 28 hours of continuing education each year, including 12 hours of advanced continuing education. Additionally, the individual must complete an MRS-approved ethics course once every three years. An approved ethics course also counts toward the continuing education requirement.

6. Certified Maine Assessor-4 (CMA-4)

To obtain initial certification at the CMA-4 level, a candidate must hold a current CMA certification and meet the following two additional requirements:

- A. Have received compensation to perform assessing functions for five years; and
- B. Completed 300 hours of advanced assessor training approved by MRS. The 300-hour requirement for attaining this level of certification may include the 200 hours completed to attain the CMA-3 certification. At least one of the IAAO courses in this section, one of the courses from the CMA-3 approved list in subsection 5(B), and one of the courses from the CMA-2 approved list in subsection 4(B) must be included in the required 300 hours of advanced assessor training for this certification level. A candidate must have taken the course and passed the exam, if an exam is included as part of the course.

- IAAO Course 331 – Mass Appraisal Practices and Procedures (30 hours ACE)
- IAAO Course 400 – Assessment Administration (30 hours ACE)

- IAAO Course 402 – Property Tax Policy (30 hours ACE)
- IAAO Course 600 – Principles and Techniques of Cadastral Mapping (30 hours ACE)
- IAAO Course 601 – Cadastral Mapping – Methods & Applications (30 hours ACE)

To maintain CMA-4 certification, an individual must complete 28 hours of continuing education each year, including 12 hours of advanced continuing education. Additionally, the individual must complete an MRS-approved ethics course once every three years. An approved ethics course also counts toward the continuing education requirement.

## 7. Certification Renewal

As described above, to maintain an advanced assessor certification level, the annual continuing education requirement must include a certain number of advanced continuing education courses. The Property Tax Division of MRS maintains a list of advanced continuing education courses approved for renewal of the advanced assessor levels. The courses on the list also qualify toward the minimum advanced assessor training hours required for an advanced assessor certification level under sections 4-6. If an individual or group would like to request that a course be approved for advanced continuing education, the individual or group must file a request with MRS by completing a Request for Pre-approval of Course for Continuing Education Credit prior to the presentation of the course. Advanced continuing education courses will be designated with the abbreviation “ACE.” For an updated list of qualifying courses, visit the MRS website at: [www.maine.gov/revenue/taxes/property-tax](http://www.maine.gov/revenue/taxes/property-tax).

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

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