



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 26

ADVANCED ASSESSOR TRAINING AND CERTIFICATION

REFERENCE: 36 M.R.S. §§ 310 – 312, 318; MRS Rule 205; Bulletin No. 22
May 10, 2018; replaces April 19, 2018 revision

1. General

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

For purposes of this bulletin, “assessor” means an individual who performs assessment administration duties, whether for a municipality, for the State of Maine, or for a professional assessment firm. “assessment administration duties” means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy.

2. Assessor Levels

The Chief of Training and Certification (CTC) approves courses for attaining advanced assessor certification levels (CMA-2, CMA-3, and CMA-4) and satisfying the annual advanced assessor training requirements for those levels. Assessors who have previously completed any of these courses included in sections 3, 4, and 5 in the past (including passing exams, if applicable) will receive credit for advanced assessor training, provided a certificate of completion is attached to the application submitted to the Property Tax Division. Other advanced assessor training courses may be approved by the CTC, either on a prospective or retroactive basis, for the Maine Property Tax Division.

To attain an advanced assessor certification level, a candidate must complete at least one of the courses – listed in sections 3, 4, and 5 – applicable to that level, as part of the minimum advanced assessor training hours required for that level. If a course includes an exam, the candidate must pass that exam and receive a certificate of completion to get credit for the advanced assessor training.

Once an assessor has completed the requirements for an advanced assessor certification level, that person must submit a completed Advanced Assessor Certification Application to

the Property Tax Division for approval. The CTC will notify the certification candidate of the results by mail and, if certified, that person will receive an updated certificate showing the new certification level, effective for the calendar year. To maintain this level, an assessor must meet the annual training requirements outlined in this bulletin and submit a completed Advanced Assessor Certification Renewal Application. The certification renewal application must be submitted to the Property Tax Division by February 1 annually, to retain certification for the calendar year. The requirements for certification renewal begin in the calendar year after the year in which you are initially certified at the advanced level. If an individual does not submit a completed renewal application each year, or that individual does not complete the required number of training hours, the person may lose his or her advanced assessor certification level. See section 6 and Rule 205 – Certification of Assessors for certification renewal details.

An individual who has attained an advanced assessor certification level may voluntarily step down to a lower assessor certification level. The individual must request a step down in writing to the CTC, specifying the current certification level and the desired lower certification level. Once recertified at a lower certification level, the individual may apply to step up to the previous certification level through the submission of a request to the CTC, including proof of completion of the annual training requirement for the advanced assessor certification level during the prior calendar year.

If an individual or group would like to request that a course be added to the approved advanced assessor training course list, that person must file an official request with the CTC through a completed Request for Pre-approval Certification/Recertification Credit. A request must include all required information before it will be considered. There may be a delay of several weeks before a request is approved or rejected. A course must generally be approved for advanced assessor training before the course is held. Advanced assessor training courses will be designated with the abbreviation “ACE” and ethics training courses will be designated with the abbreviation “ECE.”

3. Certified Maine Assessor-2 (CMA-2)

To obtain certification as a CMA-2, a candidate must meet two requirements:

- A. Receive compensation as an assessor for one year; and
- B. Complete 100 hours of advanced assessor training included in the approved advanced assessor training course list or approved by the CTC as advanced assessor training.

At least one of the IAAO courses (or its equivalent) in this section must be included in the required 100 hours of advanced assessor training for this certification level. You must earn a certificate of completion for any completed course from sections 3, 4, or 5, which means you have taken the course and passed the course exam.

IAAO Course 101 – Fundamentals of Real Property Appraisal (30 hours ACE)

Two Appraisal Institute (AI) Courses: Basic Appraisal Principles (30 hours ACE) and Basic Appraisal Procedures (30 hours ACE) are approved as an equivalent to IAAO Course 101. Both AI courses must be completed to achieve equivalency.

IAAO Course 102 – Income Approach to Valuation (30 hours ACE)

AI Course General Appraiser Income Approach/Part 1 (30 hours ACE) is an approved equivalent for IAAO Course 102

IAAO Course 112 – Income Approach to Valuation II (30 hours ACE)

AI Course General Appraiser Income Approach/Part 2 (30 hours ACE) is an approved equivalent for IAAO Course 112

To maintain certification as a CMA-2, an assessor must complete 21 hours of classroom training each year, including 5 hours of advanced assessor training. Additionally, the assessor must complete 3.5 hours of ethics training every three years. Approved ethics training also counts as advanced assessor training. IAAO Workshop 171 – IAAO Standards of Professional Practice & Ethics – qualifies for 7.0 hours of advanced assessor training, 3.5 hours of which may be applied to the ethics training requirement.

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

To obtain certification as a CMA-3, a candidate must meet two requirements:

A. Receive compensation as an assessor for three years; and

B. Complete 200 hours of advanced assessor training included in the approved advanced assessor training course list or approved by the CTC as advanced assessor training.

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 IAAO courses (or equivalent) from the CMA-2 approved list in section 3 must be included in the required 200 hours of advanced assessor training for this certification level. You must earn a certificate of completion for any completed course from sections 3, 4, or 5, which means you have taken the course and passed the course exam.

IAAO Course 201 – Appraisal of Land (30 hours ACE)

IAAO Course 300 – Fundamentals of Mass Appraisal (30 hours ACE)

IAAO Course 500 – Assessment of Personal Property (30 hours ACE)

To maintain certification as a CMA-3, an assessor must complete 28 hours of classroom training each year, including 12 hours of advanced assessor training. Additionally, the assessor must complete 3.5 hours of ethics training every three years. Approved ethics training also counts as advanced assessor training. IAAO Workshop 171 – IAAO Standards

of Professional Practice & Ethics – qualifies for 7.0 hours of advanced assessor training, 3.5 hours of which may be applied to the ethics training requirement.

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

To obtain certification as a CMA-4, a candidate must meet two requirements:

- A. Receive compensation as an assessor for five years; and
- B. Complete 300 hours of advanced assessor training included in the approved advanced assessor training course list or approved by the CTC as advanced assessor training.

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 IAAO courses from the CMA-3 approved list in section 4, and one of the IAAO courses (or equivalent) from the CMA-2 approved list in section 3 must be included in the required 300 hours of advanced assessor training for this certification level.

IAAO Course 331 – Mass Appraisal Practices and Procedures (30 hours ACE)
IAAO Course 311 – Residential Modeling Concepts (30 hours ACE)
IAAO Course 312 – Commercial/Industrial Modeling Concepts (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 certification as a CMA-4, an assessor must complete 28 hours of classroom training each year, including 12 hours of advanced assessor training. Additionally, the assessor must complete 3.5 hours of ethics training every three years. Approved ethics training also counts as advanced assessor training. IAAO Workshop 171 – IAAO Standards of Professional Practice & Ethics – qualifies for 7.0 hours of advanced assessor training, 3.5 hours of which may be applied to the ethics training requirement. You must earn a certificate of completion for any completed course from sections 3, 4, or 5, which means you have taken the course and passed the course exam.

6. Certification Renewal

The Property Tax Division maintains a list of courses approved for annual certification renewal of advanced assessor levels CMA-2, CMA-3, and CMA-4. The courses on the list also qualify toward the minimum advanced assessor training hours required for an advanced assessor certification level under sections 3, 4, and 5. The CTC may approve other courses. To maintain an advanced assessor certification level (CMA-2, CMA-3, or CMA-4), the annual required certification renewal hours must include a certain number of

advanced assessor training hours. To qualify, courses must have been approved prior to the presentation date, unless specifically approved retroactively. For more information, see the Property Tax Division website: www.maine.gov/revenue/propertytax.

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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