

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 MAINE REVENUE SERVICES

Chapter 205: CERTIFICATION OF ASSESSORS

SUMMARY: Certification of property tax assessors in the State of Maine is the responsibility of Maine Revenue Services (“MRS”). This rule establishes levels of assessor certification, governs the nature and timing of the Certified Maine Assessor (“CMA”) examinations, establishes requirements for annual certification renewal, establishes the process by which MRS approves educational activities, and outlines the enforcement of the continuing education requirements imposed by statute.

Outline of Contents:

.01	General
.02	<u>Definitions</u>
~~.02~~ .03	Certification
~~.03~~ .04	Certification renewal
.04 .05	Inactive/retired and withdrawn status
~~.05~~ .06	Disciplinary action

.01 General

~~Title 36 the Maine Revised Statutes at Sections~~ Title 36, M.R.S. §§ 310-314 requires that MRS to establish and maintain an ongoing program for certifying that an individual is qualified to perform the assessing function in this State.

~~The Property Tax Division of MRS administers an examination~~ an examination of an individual’s knowledge of applicable property tax law and techniques of assessing, ~~as well as continuing education (“CE”) and certificate,~~ certification renewal, and training activities for Certified Maine Assessors. ~~The Property Tax Division of MRS administers this program, including administration of all assessor training and certification activities programs.~~ The Director of the Property Tax Division may appoint an individual to the position of Chief of Training and Certification, who will administer the testing, certification, and certification renewal processes on behalf of MRS.

~~For purposes of this rule, “assessing function” means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy.~~

.02 Definitions

- A. Assessing function.** “Assessing function” means those duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy.
- B. Professional assessor.** “Professional assessor,” as defined under 36 M.R.S. § 306(5), means a person who is employed full time by one or more municipalities or by a primary assessing area, 75% or more of whose time is devoted to performing the assessing function.

.02 .03 Certification

- A. Examination.** To receive a CMA designation, an individual must pass the CMA examination (the “Exam”). The Exam is composed of five parts and has an eight-hour time limit. A score of ~~70~~ 70% or higher is required on each part to pass the Exam.
1. MRS determines the time, place, and procedures for administration of the Exam. Failure to comply with these procedures, including, for example, the use of unauthorized reference materials or the exchange or communication of Exam-related information between candidates during the Exam, may result in an automatic failure of the candidate and may, at the discretion of the Director of the Property Tax Division, render the candidate ineligible to sit for future Exams.
 2. ~~MRS will report Exam results to candidates by first class mail within 30 days of the Exam date~~ MRS will report Exam results to each candidate within 30 days of the Exam date in an email directed to an email address provided by the candidate. MRS may also ~~email~~ mail results to a candidate by first-class mail upon request. Copies of the Exam, Exam results, and information in a candidate’s training and certification file are confidential and not a public records as defined in 1 M.R.S. § 402(3). *See* 36 M.R.S. § 310(5).
 3. A candidate who fails to pass all five parts of the Exam, but achieves a passing score of ~~70~~ 70% or higher on one or more parts of the Exam, will be allowed to carry the score for those parts to subsequent attempts to pass the Exam. For the purposes of this provision, any passing score for a single part will remain in effect for a period of ~~18 months~~ two years from the date the score was achieved. Within the ~~18-month~~ two-year time period, a candidate need only complete the Exam parts for which ~~he or she~~ the individual did not achieve a passing score.
- B. Education and experience.** MRS ~~awards~~ may award advanced ~~certification levels~~ for certifications to individuals who meet certain criteria in addition to passing the

Exam. These advanced certification levels require both experience in the assessing field and completion of advanced assessor training. Advanced assessor training includes:

1. ~~courses~~ Courses approved by MRS as advanced continuing education (“ACE”) ~~plus and~~
2. ~~at~~ At least one course from the list of ~~International Association of Assessing Officers (“IAAO”) courses~~ under the related certification level requirements in subsection C below ~~or an MRS-approved equivalent.~~

C. Certification levels. MRS offers the following certification levels:

1. **Certified Maine Assessor.** The CMA is a certification awarded to an individual who successfully completes the Exam, thereby demonstrating that ~~he or she~~ the individual possesses the *basic* knowledge required to perform the assessing function for a Maine municipality on a full-time basis.
2. **Certified Maine Assessor, Level 2 (“CMA-2”).** The CMA-2 is an advanced certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that ~~he or she~~ the individual possesses an *intermediate* level of knowledge and ~~abilities~~ experience required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-2 certification, an individual must complete the requirements for a CMA certification and the following additional requirements:
 - a. Perform the assessing function for compensation for one year; and
 - b. Complete a total of 100 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include successful completion (including any test included as part of the course) of at least one of the following courses provided by the International Association of Assessing Officers (“IAAO”) or an MRS-approved equivalent:
 - i. IAAO Course 101 – Fundamentals of Real Property Appraisal;
 - ii. IAAO Course 102 – Income Approach to Valuation I; or
 - ~~iii. IAAO Course 112 – Income Approach to Valuation II.~~
 - iii. IAAO Course 400 – Assessment Administration.
3. **Certified Maine Assessor, Level 3 (“CMA-3”).** The CMA-3 is a an advanced certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that ~~he or she~~ the individual possesses ~~an advanced~~ a highly proficient level of knowledge and ~~abilities~~

experience required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-3 certification, an individual must complete the requirements for a CMA certification and the following requirements:

- a. Perform the assessing function for compensation for three years; and
- b. Complete a total of 200 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include the requirements for CMA-2 certification and the successful completion (including any test included as part of the course) of at least one of the following IAAO courses or an MRS-approved equivalent:
 - i. IAAO Course 201 – Appraisal of Land;
 - ii. IAAO Course 300 – Fundamentals of Mass Appraisal;
 - iii. IAAO Course 311 – Real Property Modeling Concepts; or
 - iv. IAAO Course 500 – Assessment of Personal Property.

4. Certified Maine Assessor, Level 4 (“CMA-4”). The CMA-4 is a an advanced certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that ~~he or she~~ the individual possesses an ~~advanced~~ expert level of knowledge and ~~abilities~~ experience required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-4 certification, an individual must complete the requirements for a CMA certification and the following requirements:

- a. Perform the assessing function for compensation for five years; and
- b. Complete a total of 300 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include the requirements for CMA-3 certification plus completion (including any test included as part of the course) of at least one of the following IAAO courses or an MRS-approved equivalent:
 - i. IAAO Course 112 – Income Approach to Valuation II.
 - ~~i.~~ ii. IAAO Course 331 – Mass Appraisal Practices and Procedures;
 - ~~ii.~~ IAAO Course 400 – Assessment Administration;
 - iii. IAAO Course 402 – Property Tax Policy;

- iv. IAAO Course 600 – Principles and Techniques of Cadastral Mapping; or
- v. IAAO Course 601 – Cadastral Mapping – Methods & Applications.

5. Certified Assessment Technician (“CAT”). The CAT ~~was~~ is a certification that MRS formerly awarded to an individual who successfully completed the CAT examination, thereby demonstrating that ~~he or she~~ the individual possesses the ~~basic~~ basic knowledge and abilities required to ~~perform~~ assist in the assessing function for a Maine municipality. As of August 2017, MRS no longer awards new CAT certifications. An individual who previously certified as received a CAT certification may continue to be certified as a CAT retain that certification, provided the ~~certification~~ renewal criteria under ~~section~~ Section .04 below are met.

.03 .04 Certification renewal

- A. Individuals seeking certification renewal.** MRS annually renews certification levels pursuant to 36 M.R.S. § 311. Certification renewal requires the completion of the applicable number ~~of hours~~ of approved ~~CE~~ continuing education (“CE”) hours during a calendar year. The CE requirement begins on January 1 immediately following the date on which an individual meets the CMA, CMA-2, CMA-3, or CMA-4 certification requirements.

An individual seeking renewal must provide evidence of completion of the CE requirement to MRS before a ~~certificate~~ certification will be renewed. Individuals must attend and satisfactorily complete an approved CE activity to receive credit for the activity. ~~An individual certificate holder who has fulfilled the current year’s CE requirement may apply excess hours of CE toward the following year’s requirement.~~ An individual certification holder who is unable to complete the CE requirement by the end of a calendar year may apply any CE hours completed in excess of the previous calendar year’s CE requirement towards the current calendar year’s requirement. Excess hours may not be ~~carried forward~~ applied beyond the calendar year following the year in which the hours were earned.

~~An individual with a CAT or CMA certification who fails to complete the required CE during a calendar year will be notified by MRS on or before January 31 of the following year that his or her certificate may be revoked. Certification may be retained if that individual completes the required number of hours of CE for both the previous and current years before the end of the calendar year in which the revocation notice is received. If an individual receiving a notice of revocation does not complete the required number of CE hours for the current and previous year, that individual’s certification will be revoked.~~

If a CMA who has earned an advanced certification (CMA-2, CMA-3, or CMA-4) fails to attain the required hours of ACE for certification renewal at that level for any year, MRS will downgrade that individual's certification to the level for which he or she has qualified. For the calendar year following the year in which a certification downgrade is received, an individual may renew the advanced certification through the same process as for CMA certification renewal (completion of ACE for both prior and current years).

B. Continuing education and advanced continuing education. Designation of continuing education and advanced education activities. Activities that may qualify for CE include courses, seminars, workshops, and teaching assignments. A CE activity must consist of an educational presentation related to property tax, assessment, appraisal, or other topic related to property tax administration. MRS may designate activities provided by persons not affiliated with MRS as CE hours, including advanced continuing education ("ACE") hours, either independently or upon request. To be approved as eligible for CE or ACE credits, the activity must meet the following criteria.

1. The activity must be open to the public.
2. The activity must contribute to the professional competence of participants.
3. The activity must be current, and deal primarily with skills and knowledge related to the assessing function or ethics and professionalism. The activity may cover subject matter related to the assessing function, including, without limitation: accounting, management, mathematics, statistics, economics, tax policy, or computer software applications, as long as the activity deals primarily with skills and knowledge related to the assessing function.
4. The activity instructor(s) must be qualified with the necessary practical and/or academic experience to teach the topics covered.

~~An individual who wants to present a CE~~ A person who requests that an activity be designated as qualifying for CE or ACE credit must submit a written request for approval to MRS at least 30 days before the beginning the activity. A request for approval must be in a format approved by MRS. The request shall include: (1) a detailed summary of the content that will be taught; (2) evidence that the material was prepared by a qualified individual; and (3) a biography or resume of the instructor(s) that demonstrates the qualifications of the instructor(s) to instruct the course. A CE activity may include homework, classroom problems and examinations.

To be designated as an activity qualifying for ACE credits, the person requesting that the activity be eligible to award ACE credit must additionally demonstrate that the activity involves concepts that are at an advanced level and are directly related to the municipal assessing field. MRS may seek written recommendations from

professional groups and organizations regarding other courses that may qualify for ACE.

Eligibility of an activity to qualify for CE or ACE credits under the above criteria will be determined by MRS on an individual basis. Failure to request approval 30 days prior to the start of the activity, or failure to provide documentation of the activity as required by this rule may result in no credit being awarded for the activity.

~~MRS will designate CE activities that qualify for ACE. These activities will involve concepts that are above an introductory level and are directly related to the municipal assessing field. A list of the currently approved ongoing ACE courses is available on the Property Tax Division website. Other courses may be approved for ACE at the discretion of MRS. MRS may seek written recommendations from professional groups and organizations regarding other courses that may qualify for ACE.~~

C. Required certification renewal training hours.

- 1. CMA certification renewal.** For CMA certification renewal ~~as a CMA~~, an individual must complete 16 ~~hours of CE~~ CE hours during ~~a~~ the calendar year. An individual must also complete an approved ethics training course once every three years. Ethics training must be approved by MRS and will count towards the annual CE hours requirement.
- 2. CMA-2 certification renewal.** For CMA-2 certification renewal ~~as a CMA-2~~, an individual must complete 21 ~~CE hours~~ hours of CE during ~~a~~ the calendar year, including at least 5 ~~ACE hours~~ hours of ACE. An individual must also complete an approved ethics training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.
- 3. CMA-3 certification renewal.** For CMA-3 certification renewal ~~as a CMA-3~~, an individual must complete 28 ~~CE hours~~ hours of CE during ~~a~~ the calendar year, including at least 12 ~~ACE hours~~ hours of ACE. An individual must also complete an approved ethics training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.
- 4. CMA-4 certification renewal.** For CMA-4 certification renewal ~~as a CMA-4~~, an individual must complete 28 ~~CE hours~~ hours of CE ~~a~~ during the calendar year, including at least 12 ~~ACE hours~~ hours of ACE. An individual must also complete an approved ethics training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.
- 5. CAT certification renewal.** For CAT certification renewal ~~as a CAT~~, an individual must complete 16 ~~CE hours~~ hours of CE during ~~a~~ the calendar year.

An individual must also complete an approved ethics training course once every three years. Ethics training must be approved by MRS and will count towards the annual CE hours requirement.

D. Failure to complete required continuing education.

1. **Certification probation and revocation.** If an individual with a CAT certification or CMA certification of any level fails to complete 16 CE hours by December 31 of any calendar year, MRS will assign that individual's certification to probationary status. MRS will send a notice to the individual on or before January 31 of the following calendar year notifying them that their certification has been placed on probationary status for failure to complete a sufficient number of CE hours and that MRS may revoke their certification.

If, during the calendar year in which the notice was received, the individual completes the previous calendar year's deficient CE hours in addition to the 16 CE hours required during the current calendar year, MRS will remove the individual's certification from probationary status. If the individual does not complete the previous calendar year's deficient CE hours and the current calendar year's CE hours, MRS will revoke the individual's certification. The individual will be notified of the revocation in writing within 30 days.

A decision by MRS to revoke a CMA or CAT certification constitutes a determination of the State Tax Assessor that is subject to a petition for reconsideration pursuant to 36 M.R.S. § 151.

2. **Advanced certification downgraded.**

- a. **Failure to complete ACE requirement.** If, during any calendar year, an individual fails to obtain the ACE hours required to renew the advanced certification they possess, their current advanced certification will not be renewed. The individual will instead be awarded the highest certification that they would be eligible for given the ACE hours the individual completed during the calendar year.

Example 1. On January 1, 2030, Individual A holds a CMA-4 certification. Between January 1, 2030, and December 31, 2030, Individual A obtained 22 CE hours, including 6 ACE hours, and cannot carry over ACE hours from the prior year. Individual A has not obtained the ACE hours required to renew the CMA-4 certification and will be awarded a CMA-2 certification effective January 1, 2031.

To reinstate an individual's previously held advanced certification, the individual must complete the CE hours, including ACE hours, required for recertification at the previously held certification level, plus the ACE hours that the individual was deficient during the preceding year. The previous advanced certification will be reinstated on January 1 of the year following

successful completion of the CE hours, including ACE hours, required under this paragraph.

- b. Failure to apply for renewal.** If an individual with an advanced certification completes the CE and ACE hours required for recertification, but fails to timely submit a completed application for advanced certification renewal, MRS will place the individual on probationary status. The CE and ACE credits completed by the individual will not be considered for advanced certification renewal until the individual submits a completed advanced certification application for the applicable calendar year.

Example 2. On January 1, 2030, Individual A is awarded a CMA-4 certification. Between January 1, 2030, and December 31, 2030, Individual A obtained 30 ACE hours but did not timely file an application for advanced certification renewal. MRS will place the individual on probationary status for the applicable calendar year until the individual submits a completed application for advanced certification renewal.

To reinstate an individual's previously held advanced certification, the individual must submit a completed application for renewal of their advanced certification for the proceeding calendar year, showing proof that individual has completed the number of ACE hours required for recertification at the previously held advanced certification level. The previously held advanced certification will be reinstated on January 1 of the year following timely application.

.04 .05 Inactive/retired status and withdrawn status

- A. Inactive/Retired Status.** MRS may grant Certified Maine Assessor-Inactive/Retired ("CMA-I/R") status to an individual with ~~any~~ a CMA certification of any level who is not actively performing the assessing function and ~~who submits a upon~~ written request ~~for such status by such individual~~ to MRS. An individual classified as having CMA-I/R status is not permitted to be employed, compensated, or offer or advertise their services as a professional assessor.

An individual classified as having CMA-I/R status may request ~~recertification at any time.~~ active status recertification within three years of having been granted CMA-I/R status. Recertification requires a written request, completion of an approved ethics course, and twice the number of CE (~~including ACE~~) and ACE hours required for the requested recertification level during the calendar year preceding the recertification request.

- B. Withdrawn Status.** If an individual is classified as having CMA-I/R status for more than three years, MRS will assign the individual to Withdrawn status. An individual assigned to Withdrawn status is not permitted to be employed, compensated, or offer

or advertise their services as a professional assessor. An individual assigned to Withdrawn Status must pass the Exam as set forth in Section .02 above to be recertified as an active CMA.

.05 .06 Disciplinary action

MRS may, for cause, revoke any ~~certificate~~ certification issued under 36 M.R.S. § 311 after a hearing and issuing findings of fact. If MRS believes that there may be cause for revocation of a ~~certificate~~ certification, a revocation hearing will be scheduled. MRS will provide the ~~certificate~~ certification holder 30-days' written notice of the time and place of the hearing and the reasons for the potential revocation. The hearing will provide an opportunity for the ~~certificate~~ certification holder to hear any evidence adverse to ~~him or her~~ that individual and to present evidence or argument in support of the individual. Following the hearing, MRS will determine whether there is cause for revocation of the ~~certificate~~ certification. Cause "Cause" for revocation may include, but is not limited to, a determination that 1) (1) a ~~certificate~~ certification holder's conduct negatively affects that individual's ability or fitness to perform the assessing function for a Maine municipality, or 2) (2) a ~~certificate~~ certification holder's continued service as an assessor is not in the public interest.

If, after a hearing, MRS determines that there is cause to revoke a ~~certificate~~ certification, MRS will issue a written order of revocation. The order of revocation is effective on the date the order is issued. The order will include findings of fact, notice to the ~~certificate~~ former certification holder of the revocation, and ~~appeal rights~~ the former certification holder's right to appeal. ~~The revocation will be effective as of the date the order is issued.~~ A written order of revocation by MRS to revoke a ~~certificate~~ certification is constitutes a determination subject to reconsideration pursuant to 36 M.R.S. § 151. In lieu of revocation, MRS may impose conditions on a ~~certificate~~ certification holder that ~~he or she~~ the individual must meet to retain certification, including, but not limited to, additional training or a probationary period. An individual whose certification has been revoked may reapply for recertification on terms required by MRS that may include passing the Exam after no less than one year from the date of revocation.

AUTHORITY: 36 M.R.S. §§ 306, 310-314, 318

EFFECTIVE DATE:

November 20, 1983

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