

Maine Property Tax Division

presents

IAAO 300: Fundamentals of Mass Appraisal

Monday, March 23 – Friday, March 27, 2026

8:00am - 4:30pm

Jeff's Catering & Event Center, Brewer

Instructor: Stephen Sullivan, CMS, CMA-4

Cost: \$550 (Includes lunch Monday - Thursday)

About the course:

This course will introduce students to mass appraisal and is a prerequisite for the IAAO 300-level course series. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system.

Recommended prerequisites: IAAO Course 101 Fundamentals of Real Property Appraisal and Course 102 Income Approach to Valuation, are recommended before taking this course; however, students are not required to have taken either course.

About the Instructor:

Stephen Sullivan graduated from the University of Maine with a degree in Forestry. He is a certified IAAO junior instructor, holds a Level 4 advanced Certified Maine Assessor designation from the State and a Certified Mapping Specialist designation from the IAAO. Stephen is currently serving as Deputy Director for the Property Tax Division of Maine Revenue Services after six years as a field appraiser. Prior to joining the Property Tax Division, Stephen spent eleven years working on cadastral maps for a mapping contractor, fifteen years as a licensed fee appraiser, and experienced the day-to-day operations working in the assessing department for the City of Bangor.

Details:

- Monday's class will start at 8:30am, following registration from 8:00-8:30am. The course goes from Monday, March 23 through Thursday, March 26, 8:00am - 4:30pm, with an exam scheduled for Friday, March 27, from 8:00-11:30am.
- The exam has a 3.5-hour time limit, but most students do not need the whole time.
- Students should bring a calculator, pencil, and paper. **The calculator app on a phone is not allowed for the Friday exam.**
- Course materials will be provided by IAAO on the first day of class.
- This course qualifies for 30 hours of advanced continuing education credit and is one of the courses eligible to count toward the CMA-3 advanced assessor designation.
- Students do not have to sit for the exam on Friday to receive continuing education hours for this class.
- Exam results and a certificate of attendance/completion will be emailed from IAAO within 4 weeks. Students should retain this certificate for submission to Maine Revenue Services at cma.mrs@maine.gov for advanced continuing education credit.

Registration:

- **Space is limited!** Submit your registration with payment as soon as possible before February 20th.
- **QUESTIONS/CANCELLATIONS:** Cancellation notification must be sent by e-mail to cma.mrs@maine.gov at least 10 days before the session begins. Any cancellation received within that 10-day window will be charged the full registration fee.



Invest. Learn. Advance.

Maine Property Tax Division

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Monday, March 23 – Friday, March 27, 2026, 8:00am - 4:30pm

Name: _____ CMA #: _____

Address: _____

Email: _____ Phone: _____

Employer/Affiliation: _____

Course Registration: \$ 550.00

☐ I will submit my payment by check.

Note: If paying by check, please send a copy of this registration form to cma.mrs@maine.gov in addition to mailing with the check, to ensure timely registration.

☐ I prefer to pay by credit card.

Note: If paying by credit card, please email this registration form to cma.mrs@maine.gov. A payment link will be provided to you via email.

QUESTIONS/CANCELLATIONS: Cancellation notification must be sent by e-mail to cma.mrs@maine.gov at least 10 days before the session begins. Any cancellation received after 5pm on Friday, March 13th, will be charged the full registration fee.

Completed registration and payment, must be received by February 20, 2026. Send registration and payment information to cma.mrs@maine.gov or mail to:

Maine Revenue Services
Property Tax Division
Attn: Chief of Training and Certification
P.O. Box 9106
Augusta, ME 04332



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Questions?

Call 207-624-5601 or email cma.mrs@maine.gov