

MAINE PROPERTY TAX DIVISION

ADVANCED ASSESSOR CERTIFICATION APPLICATION



This application is for a Certified Maine Assessor (CMA) requesting certification upgrade to an advanced assessor certification level (CMA-2, CMA-3, CMA-4). Submit the completed form to:

Chief of Training and Certification, Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106 or email: cma.mrs@maine.gov

Name: _____

Address: _____

Town: _____ State: _____ ZIP Code: _____

Phone Number: _____ CMA Certification Number: _____

Requested certification level: CMA-2 CMA-3 CMA-4

Advanced certification courses completed (Attach additional course list if necessary. Include proof of course completion):

IAAO Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____
Course _____	Completed date: _____	Hours _____

Total hours from previous advanced certification level(s) _____

Total from additional courses not included above _____

Total hours: _____

Dates compensated for performing assessing function: From: _____ to: _____

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____ Date: _____ Email: _____

INSTRUCTIONS

You must submit proof of completion of required courses and a statement from your employer (or the municipality/municipalities where you provided services) including dates you were compensated for performing the assessing function. Please allow 30 days for approval by the Chief of Training and Certification (CTC), Maine Property Tax Division. See MRS Rule 205 and Bulletin No. 26 for more information.

The requirements for CMA-2 must also be completed if applying for CMA-3. The requirements for CMA-2 and CMA-3 must also be completed if applying for CMA-4.

“Assessing function” means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy. Advanced assessor training includes advanced continuing education courses and required IAAO courses applicable to the certification level sought.

Advanced assessor training courses are presentations that are more complex than standard continuing education. These courses should provide the same level of education that are found in the International Association of Assessing Officers (IAAO) courses, workshops, and forums and must relate directly to valuation of property, property tax administration, or the formation or implementation of property tax policy.

Proof of completion of an advanced assessor training course can be shown by submitting a copy of the certificate of completion or the certificate of attendance for the course taken. For courses that include an exam, a certificate of completion is required, showing that you attended the class and passed the exam.

Total hours from previous advanced certification level(s). Enter on this line the number of advanced education hours completed for previous advanced certification levels. For example, if applying for certification as a CMA-3, enter the number of hours included on your application for CMA-2 certification. Attach a copy of the previous application or proof of completion for all previous hours in addition to the proof of completion for advanced education for the current certification level you are applying for.

Total from additional courses not included above. Enter on this line the total hours of completed courses not included on the lines above. Attach a supplemental sheet including the additional course titles, their completion dates and number of approved advanced education hours.

Requirements for CMA-2 certification. The applicant must be compensated for performing the assessing function for one year, complete 100 hours of advanced assessor training approved by the CTC, including at least one of the following courses or its approved equivalent: IAAO Course 101 – Fundamentals of Real Property Appraisal, IAAO Course 102 – Income Approach to Valuation I, and IAAO Course 112 – Income Approach to Valuation II.

Requirements for CMA-3 certification. The applicant must be compensated for performing the assessing function for three years, complete 200 hours of advanced assessor training approved by the CTC, including at least one of the approved CMA-2 courses and at least one of the following courses:

IAAO Course 201 – Appraisal of Land

IAAO Course 300 – Fundamentals of Mass Appraisal

IAAO Course 311 – Real Property Modeling Concepts

IAAO Course 500 – Assessment of Personal Property.

Requirements for CMA-4 certification. The applicant must be compensated for performing the assessing function for five years, complete 300 hours of advanced assessor training approved by the CTC, including at least one of the approved CMA-2 courses, at least one of the approved CMA-3 courses, and at least one of the following courses:

IAAO Course 331 – Mass Appraisal Practices and Procedures

IAAO Course 400 – Assessment Administration

IAAO Course 402 – Property Tax Policy

IAAO Course 600 – Principles and Techniques of Cadastral Mapping

IAAO Course 601 – Cadastral Mapping – Methods and Applications