

## EDUCATION PROGRAM FOR PROPERTY TAX APPRAISERS

### Education Program

The Idaho State Tax Commission (STC) conducts an education program to provide training for tax assessment purposes. The STC administers requirements to become certified and to maintain certification.

Each person making decisions regarding final values for assessment purposes shall be a *certified property tax appraiser*. County assessors, members of the county board of equalization and State Tax Commissioners are exempt.

### How to Become Certified

To become certified, an applicant must:

- Pass the Tax Commission's Appraisal Course No. 1 **or** International Association of Assessing Officers (IAAO) Course No. 101, **and**
- Pass IAAO Course No. 102 **or** IAAO Course No. 201 **or** IAAO Course No. 300, **and**
- Have a minimum of 12 months experience appraising for tax assessment purposes in Idaho.

An applicant may have passed equivalent courses and have gained equivalent property tax appraisal experience approved by the examination committee. The applicant must complete these requirements in the five (5) year period immediately before making application except when the applicant proves equivalent education and experience.

A person is not automatically certified upon completion of the required courses. An applicant must apply for certification showing proof that he or she has completed the requirements. The assessor who employs the applicant should verify that the applicant has completed the required appraisal experience. For each person employed by the county to appraise for property tax purposes, the assessor must insure that this person becomes certified and maintains certification. For each person employed by the STC to appraise for property tax purposes, the employee's supervisor must insure that the employee becomes certified and maintains certification.

Upon request to the education director, an applicant may take one required course and challenge the test for the second required course. The education director shall set the time and place for the challenged test.

### How to Maintain Certification

To maintain certification an appraiser must complete thirty-two (32) hours of continuing education credits during the previous two years.

The STC sponsors both a summer (July/August) and winter (January) appraisal school and also offers various regional seminars during the year. These schools and seminars provide the opportunity to complete the necessary education credits. The STC also accepts appraisal and related courses offered by other sources for education credit. The attendee must send a copy of the completion certificate and continuing education form to the STC to verify attendance and receive credit.

The STC will send status reports to the appropriate assessor by June and November of each year showing the total education credit hours completed by each *certified property tax appraiser*. This enables the assessor to track the education of each *certified property tax appraiser* within his or her employment. The continuing education requirements for *certified property tax appraisers* are mandatory.

## Costs

The county shall reimburse its employees' expenses for registration, tuition, fees, texts, travel, food, and lodging necessary to comply with these education requirements.

## Independent Appraisers

The state or county may contract with independent appraisers to provide property tax appraisal. The STC encourages any independent appraiser, when under contract to appraise for property tax purposes, to become a *certified property tax appraiser*.

## Probation & Recertification

When any *certified property tax appraiser* fails to meet the continuing education requirements, the examination committee shall place him or her on six (6) month probation. Any *certified property tax appraiser* failing to meet the continuing education requirements within the probationary period shall forfeit certification or may, on a one (1) time only basis, submit a written petition to the examination committee for a six (6) month extension of the probation. He or she must submit this petition at least thirty (30) days prior to the expiration date of the first probationary period.

For recertification, an applicant must apply to the examination committee within five (5) years of the date certification was canceled. An applicant, for recertification, must satisfactorily complete a written examination approved by the committee. The committee will decide the time and place of the examination. If more than five (5) years have lapsed since certification was canceled, the committee shall not grant recertification. After the five (5) year period, an applicant must apply for certification under the same conditions as required for initial certification and a new certification number will be issued.

## General Appraisal Certification

The STC sponsored education program is for persons wanting to appraise for tax assessment purposes. To practice general appraisal an appraiser must follow a separate track of certification through the Idaho Real Estate Appraiser Board. To obtain information on that certification process, call 208-334-3233 or visit [ibol.idaho.gov](http://ibol.idaho.gov)

### For More Information, Contact:

- Your county assessor
- Idaho State Tax Commission: In the Boise area, 334-7733; Toll free, 800-777-0983 x 7733
- Hearing impaired: TDD 1-800-377-3529
- [tax.idaho.gov](http://tax.idaho.gov)

This information was prepared by the Idaho State Tax Commission. It does not provide comprehensive rules. Specific questions should be addressed to the Tax Commission. Authority for this program is set forth in Idaho Code § 63-105A(17) and Rule 126.