

**RULES
OF
TENNESSEE STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-04
ASSESSMENT CERTIFICATION AND EDUCATION PROGRAM**

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0600-04-.01 GENERAL REQUIREMENTS FOR CANDIDACY - DEFINITIONS.

- (1) To qualify for candidacy in the Assessment Certification and Education Program, the applicant must:
 - (a) Be a resident of the State of Tennessee as defined by law;
 - (b) Be at least 18 years of age;
 - (c) Complete an application provided by the Division of Property Assessments;
 - (d) Agree to abide by the rules and regulations governing this Program; and
 - (e) Submit evidence of active involvement in the field of property assessments, including the holding of any public office or being employed in an office responsible for the mass appraisal of property for ad valorem tax purposes.
- (2) Along with the application to be submitted, candidates requesting certification for any level must submit evidence of training and experience.
 - (a) For evidence of training, verification of a successful completion of each course for which credit is sought must be submitted with the application. Acceptable evidence of training is: a certificate of completion; a pass-fail form; a grade report form; a letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.
 1. No single course may be used to fulfill multiple certification levels.
 2. Courses unrelated to the identification or the appraisal of property will not be considered.
 - (b) To receive credit for experience, acceptable evidence is a letter confirming employment in the field of mass appraisal. The letter must provide the dates of employment and the signature and work address of the individual confirming the employment.

(Rule 0600-04-.01, continued)

- (3) The applicant must return the completed application to the Division. Based on the information provided in the application and attached verification data, the applicant will be notified regarding his or her acceptance in the program and will be informed of the requirements that must be met to attain the appropriate certification level.
- (4) Definitions.
 - (a) "AAS" means the Assessment Administration Specialist professional assessment designation of the IAAO.
 - (b) "Board" means the Tennessee State Board of Equalization.
 - (c) "CAE" means the Certified Assessment Evaluator professional assessment designation of the IAAO.
 - (d) "Certified General Real Estate Appraiser" means the certification issued by the Tennessee Real Estate Appraisal Commission.
 - (e) "CMS" means the Certified Mapping Specialist professional assessment designation of the IAAO.
 - (f) "Division" or "DPA" means the State Division of Property Assessments of the Comptroller of the Treasury.
 - (g) "IAAO" means the International Association of Assessing Officers.
 - (h) "PPS" means the Personal Property Specialist professional assessment designation of the IAAO.
 - (i) "Program" means the Assessment Certification and Education Program.
 - (j) "RES" means the Residential Evaluation Specialists professional assessment designation of the IAAO.
 - (k) "TCA" means the Tennessee Certified Assessor designation issued by the State Board of Equalization.
 - (l) "TMA" means the Tennessee Master Assessor designation issued by the State Board of Equalization.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendments filed June 22, 2005; effective September 5, 2005. Amendments filed September 25, 2014; effective December 24, 2014.

0600-04-.02 ASSESSMENT LEVEL I - CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level I certification, the candidate must meet all of the following requirements:
 - (a) Must be employed full time in the field of property appraisal for ad valorem tax purposes;
 - (b) Must have a passing grade on the examination for the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop;

(Rule 0600-04-.02, continued)

- (c) Must have a passing grade on the examination for the Basic Mapping Course;
- (d) Must have a passing grade on the IAAO examination for Course 101 – Fundamentals of Real Property Appraisal; and
- (e) Must have a passing grade on a Level I comprehensive examination.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.03 ASSESSMENT LEVEL II - CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level II certification, the candidate must meet the following requirements:
 - (a) Must have at least one (1) year of full-time experience in the field of property appraisal for ad valorem tax purposes.
 - (b) Must have satisfied the Assessment Level I certification requirements, above;
 - (c) Must have received a passing grade on the IAAO examination for Course 102 – Income Approach to Valuation; and
 - (d) Must have received a passing grade on one of the following IAAO Courses: 400, 600, or 601.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.04 ASSESSMENT LEVEL III (TENNESSEE CERTIFIED ASSESSOR) - CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Tennessee Certified Assessor (TCA) certification, the candidate must meet all of the following requirements:
 - (a) Must have at least two (2) years of full-time experience in the field of property appraisal for ad valorem tax purposes;
 - (b) Must have satisfied the certification requirements for Assessment Level I and Assessment Level II, above;
 - (c) Must have received a passing grade on one of the following IAAO Courses: 300, 400, 600, or 601; and
 - (d) Must have received a passing grade on IAAO Workshop 151, USPAP - Uniform Standards of Appraisal Practice and Professional Ethics.
- (2) In addition to subparagraphs (1)(a)–(d), the candidate must have received a passing grade on either:

(Rule 0600-04-.04, continued)

- (a) A case study examination offered by the Division addressing the recognized approaches to value on a single-family residence; or
 - (b) A narrative demonstration appraisal report, which was assigned and graded by IAAO, related to residential property.
- (3) The candidate must also receive a passing grade on the comprehensive exam administered through the Division.
- (4) Persons holding the TCA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.05 ASSESSMENT LEVEL IV-CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Assessment Level IV certification, the candidate must meet the following requirements:
- (a) Must have at least three (3) years of full-time experience in the field of property appraisal for ad valorem tax purposes;
 - (b) Must have satisfied the certification requirements for Assessment Levels I, II, and III, above;
 - (c) Must have received a passing grade on IAAO Course 311; and
 - (d) Must have received a passing grade on one of the following IAAO Courses: 201, 207, 400, 500, 600, or 601.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.06 ASSESSMENT LEVEL V (TENNESSEE MASTER ASSESSOR) – CERTIFICATION REQUIREMENTS.

- (1) To qualify for the Tennessee Master Assessor (TMA) Assessment Level V certification, the candidate must meet the requirements of subparagraph (a), (b), or (c).
- (a) Must have:
 - 1. at least four (4) years of full-time experience in the field of property appraisal for ad valorem tax purposes;
 - 2. satisfied the certification requirements for Assessment Levels I, II, III, and IV; and
 - 3. received a passing grade on IAAO Courses 112 and 312;
 - (b) Must be a Certified General Real Estate Appraiser through the state of Tennessee Real Estate Appraisal Commission with two (2) years of full-time experience in the field

(Rule 0600-04-.06, continued)

of ad valorem taxation and receive a passing grade on the DPA Tennessee Assessment Law Workshop and DPA Appraisal Fundamentals Workshop; or

- (c) Must have obtained and hold a current AAS, CAE, CMS, PPS, or RES designation through the International Association of Assessing Officers.
- (2) To obtain credit under subparagraph (1)(a), (b), or (c), the applicant must supply the applicable documents:
- (a) a copy of the certificate of successful completion for course credit;
 - (b) a copy of a current certificate and a letter of good standing issued by the Tennessee Real Estate Appraisal Commission; or
 - (c) a copy of the certificate awarded by the IAAO Board and confirmation of good standing in the association for AAS, CAE, CMS, PPS, or RES designation.
- (3) Persons holding the TMA designation must meet the requirements of continuing education set forth in rule 0600-04-.08.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Repeal and new rule filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.07 RETIREMENT OF CERTIFICATION.

- (1) Persons holding assessment certifications who leave government employment for private-sector employment will have their certification retired. Training records related to retired certifications will not be maintained by the Division. Certifications may be reactivated upon acceptance, by the Division, of evidence that the candidate has resumed government employment and has met continuing education requirements. This evidence consists of:
- (a) A letter from the employer confirming government employment; and
 - (b) Proof of continuing education in the form of certification of completion; pass-fail form; grade report form; letter of successful completion; or the uniform request for recertification credit form signed by the instructor or agency sponsoring the course.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.08 CONTINUING EDUCATION PROCEDURES.

- (1) The objective of the continuing education program is to encourage professional advancement by attendance or instruction at education programs and, thereby, to ensure continuing exposure to new developments in the field. Continuing education requirements are based solely on attendance and a passing grade for courses offering exams or instruction at structured education programs as approved by the Division.
- (2) TCA or TMA designees must meet both of the following requirements:
- (a) To receive continuing education credit, an application provided by the Division must be completed and include the signature of the course instructor or representative of the sponsoring organization. The application, along with a grade report form and a

(Rule 0600-04-.08, continued)

complete description of the program, must be submitted to the Division within ninety (90) days from the conclusion of the program.

- (b) Fifty (50) hours of attendance or instruction in approved courses must be successfully completed every five (5) years after receiving the TCA or TMA designation. The Division will maintain a list of approved courses for the purpose of continuing education. The Board may extend the period for completion of continuing education requirements, or modify reinstatement requirements as appropriate, where the applicant is prevented from meeting the deadline by circumstances beyond the applicant's control.
- (3) All applications for continuing education credit submitted will be reviewed by the Division, and the applicant will be notified whether continuing education credit has been approved and the number of hours granted.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.09 PROGRAM SCOPE AND INTENT-PROGRAM ADMINISTRATION.

- (1) The Assessment Certification and Education Program provides educational opportunities in the field of property tax assessments and recognition of accumulated training and experience for property tax professionals. Assessment training through the program is available to any person demonstrating the potential and commitment to learn. Participation in the education program does not entitle the applicant to participate in the assessment certification program.
- (2) The assessment certification portion of the program is reserved for the assessment staff of Tennessee state, county and municipal government agencies with property tax assessment responsibilities. Only individuals meeting the criteria outlined in Rule 0600-04-.01 of these rules may pursue assessment certification.
- (3) The Division shall administer the Assessment Certification and Education Program on behalf of the Board subject to the grievance clause of these rules. (See 0600-04-.09)

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996.

0600-04-.10 INCENTIVE COMPENSATION FOR ASSESSING OFFICIALS.

Where it is provided that any full time assessor or full time deputy assessor is entitled to receive incentive compensation from the state for attaining certain professional designations, such compensation shall not exceed the maximum amount for the highest designation achieved by a recipient. Such compensation shall be prorated for active employment. Designees terminating employment other than by retirement, prior to the end of the fiscal year (June 30) will not receive prorated compensation.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.11 GRIEVANCE CLAUSE.

(Rule 0600-04-.11, continued)

- (1) All persons having any grievance resulting or arising from the Tennessee Assessment Certification and Education Program, or any section thereof, shall make application to the Executive Secretary of the State Board of Equalization for a hearing. Said request for hearing before the Executive Secretary shall be within 30 days following the incident which gave rise to the grievance. The written request for the hearing must contain the matter desired to be covered at the hearing. The petitioner shall have the right to further appeal to the full State Board of Equalization or the Assessment Appeals Commission and to be represented by counsel and present the evidence at the time and place fixed by the State Board of Equalization or Commission,

Authority: T.C.A. §§ 67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984 (Formerly 0660-4-. 10).

0600-04-.12 REPEALED.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Repeal and new rule filed June 22, 2005; effective September 5, 2005. Repeal filed September 25, 2014; effective December 24, 2014.