



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 22

TRAINING AND CERTIFICATION

REFERENCE: 36 M.R.S. §§ 310 - 312, 318; MRS Rule 205.
January 13, 2017; replaces June 25, 2015 revision

1. General

Local property tax is a major source of revenue supporting government services and activities in the State of Maine. If accurate equalization of assessments, as directed by statute, is to be attained, qualified people are needed to perform the assessment function. The Legislature has enacted legislation to meet the need for properly trained assessors. The objective of this legislation is to develop a level of competence in assessment administration so that all property will be equitably assessed according to the laws of the State of Maine.

The law requires Maine Revenue Services (MRS) to hold qualifying examinations and issue certificates to individuals who demonstrate a minimum level of knowledge of the appraisal and assessment administration functions necessary to be an assessor. Certification is an indication of an individual's knowledge and not a guarantee that he or she has the ability to perform the duties of a professional assessor. This bulletin provides information relative to introductory training courses, certification examinations, and the annual Maine Property Tax School.

2. Administration

The assessor training and certification program is administered by the Property Tax Division of MRS. Two exams are offered, one for certification as a Certified Assessment Technician (CAT) and the other for certification as a Certified Maine Assessor (CMA).

Higher levels of certification are available to assessors who have passed the CMA exam. The higher levels – CMA-2, CMA-3, and CMA-4 – are achieved through experience and the completion of a series of advanced educational courses. For more information, see MRS Rule 205 and Bulletin No. 26 – Advanced Assessor Training and Certification.

Each certification level requires a specific number of annual continuing education hours.

A certificate does not guarantee the holder a position as a tax assessor. However, municipalities ordinarily consider these certificates part of the qualification when choosing an assessor.

3. Training Courses

The Property Tax Division offers three introductory courses in assessing:

- A. Course PT101. This course covers:
 - (1) Property and Value;
 - (2) Assessment and the Appraisal Process;
 - (3) Property Assessment Records;
 - (4) Mass Appraisal; and
 - (5) Public Relations.

- B. Course PT102. This course covers:
 - (1) Laws Relating to Property Taxation; and
 - (2) Assessment Office Administration.

- C. Course PT103. This course covers:
 - (1) The Cost Approach to Value;
 - (2) The Market Approach to Value
 - (3) The Income Approach to Value;
 - (4) Use of Pricing Schedules;
 - (5) Appraisal of Residential Buildings;
 - (6) Appraising Mobile Homes;
 - (7) Appraising Commercial Properties;
 - (8) Land Valuation; and
 - (9) Depreciation and Obsolescence.

Each introductory course concludes with an exam which, at the discretion of the instructor, may be open-book. Exams are corrected and scored by the instructor; formal notification to the student of the results is made by the Property Tax Division, ordinarily within one month from the date of the exam.

The courses are taught by certified assessors, approved by the Property Tax Division, who have shown a willingness and aptitude for teaching. Course locations are preferably in an educational environment such as a local school or college, but may be elsewhere depending on the convenience of the instructor and students.

When offered, classes are generally held one evening each week for ten to twelve weeks. Each introductory course is also offered at the annual Maine Property Tax School.

Additional information pertaining to training courses may be found below in sections 5 and 6 and on the Property Tax Division website at: www.maine.gov/revenue/propertytax.

4. Certification

Certification exams are held at the annual Maine Property Tax School each summer and at least three other times and places during the year. Students are allowed pencils and a calculator only; no other materials may be brought into the testing room. All necessary reference material is included in the test packets. The time limit for each examination is eight hours.

The CAT examination is composed of five parts:

- A. Part I poses 50 multiple choice questions dealing with Maine property tax law.
- B. Part II contains 50 multiple choice questions on assessment theory including concepts of value, concepts of property, and assessment mathematics.
- C. Part III contains 50 multiple choice questions dealing with land valuation and tax maps.
- D. Part four contains 50 multiple choice questions on the cost approach to value and the market approach to value.
- E. Part five contains 50 multiple choice questions on land pricing, assessment ratio studies, and mapping mathematics.

All five parts of the examination are combined into a single testing packet with a total time-limit of eight hours. A copy of Property Tax Division rules and bulletins and the publication “Laws Relating to Property Taxation” are furnished to students and can be used for the entire exam.

The CAT certificate is awarded to individuals who achieve an overall score of 70% or better for the entire CAT exam. A CAT certificate is an indication that the holder has sufficient knowledge of appraisal and assessment administration procedures to perform adequately in situations encountered by the majority of Maine municipalities.

The CMA examination is composed of five parts:

- A. Part I poses 25 short answer/essay questions covering all aspects of Maine property tax law. This part is open-book, with a copy of Property Tax Division rules and bulletins and the publication “Laws Relating to Property Taxation” are furnished to students. Correct answers involve one or more short sentences. The time limit for part one is four hours.

On completion, Part I – along with the rules, bulletins, and law book – must be returned to the testing monitor in exchange for the second packet, which contains Parts II through V of the exam. Parts II through V have no individual time limits, but all parts (I – V) must be completed within the eight hour time limit.

- B. Part II contains 50 multiple choice questions on assessment theory, including concepts of value, concepts of property, and assessment mathematics.
- C. Part III contains 50 multiple choice questions dealing with land valuation and tax maps.
- D. Part IV contains 50 multiple choice questions on the cost approach to value and the market approach to value.
- E. Part V contains 50 multiple choice questions on the income approach to value, land pricing, assessment ratio studies, and mapping mathematics.

The CMA certificate is awarded to individuals who achieve a score of 70% or better on each part of the CMA exam. A CMA certificate is an indication that the holder has sufficient knowledge of appraisal and assessment administration procedures to perform adequately in situations encountered by any Maine municipality. Some assessor positions may require additional qualifications.

Information relating to training and certification is included in MRS Rule 205 – Certification of Assessors. Certificates (CAT, CMA, CMA-2, CMA-3, and CMA-4) must be renewed annually, and require between 16 and 28 hours of classroom training approved by the State Tax Assessor during the previous year.

Any person performing the duties of chief assessor of a primary assessing area or the duties of a professional assessor of any municipality or primary assessing area must, by law, be certified in the manner outlined in this bulletin. Violation of this required certification is punishable by a fine. 36 M.R.S. § 312.

The term “professional assessor” means an individual who receives compensation to perform assessment administration duties, whether for a municipality, for the State of Maine, or for a professional assessment firm. “Assessment administration duties” means duties related to property valuation, property tax administration, or property tax policy.

5. Certification Renewal.

The certification renewal requirement to complete the applicable number of hours of approved classroom training may be fulfilled, at least in part, by attending approved seminars and courses that are scheduled periodically throughout the year. These sessions attempt to satisfy the educational needs of local assessors in such areas as:

- A. Accounting procedures for assessors;
- B. Advanced assessment ratio analysis;
- C. Agricultural appraisals of barns, poultry houses, and silos;
- D. Appraisal of multi-housing residential property;
- E. Commercial-industrial appraisal;

- F. Computerized assessment, CAMA, and GIS applications;
- G. Cost schedules and market data studies;
- H. Current use valuation of farmland, woodland, and open space;
- I. Land use regulations;
- J. Land frontage value for rivers, lakes, ocean, and islands;
- K. Legal aspects of assessment administration;
- L. Mass appraisal and revaluation;
- M. Mobile home valuation;
- N. Personal property assessment;
- O. Pricing manuals; Marshall & Swift;
- P. Property tax map drafting and deed interpretation;
- Q. Public utility appraisals;
- R. Seasonal property appraisal of camps, cottages and huts; and
- S. State valuation.

In addition to the approved classroom training requirement, assessors with higher levels of certification (CMA-2, CMA-3, and CMA-4) are required to complete between five and 12 hours of advanced assessor training each year to renew their certifications. The Property Tax Division approves courses for advanced assessor training. For more information, see MRS Rule 205 – Certification of Assessors and Bulletin No. 26 – Advanced Assessor Training and Certification.

6. Maine Property Tax School

The annual Maine Property Tax School, held for one week during the summer, provides training for Maine assessors as well as others involved in the vocation of assessment administration in the State of Maine. The Maine Property Tax School is also an opportunity to attend approved classroom training.

In addition to the three introductory courses outlined in section 3, instruction has historically included:

- A. Review Course. A four-day general review of all topics contained in the basic courses is open to all candidates for certification.
- B. General Courses. Certification renewal requirements for CAT and CMA certification may be fulfilled by successfully completing the applicable number of general course credit hours. For examples, see section 5.

- C. International Association of Assessing Officers (IAAO) courses. Headquartered in Kansas City, the IAAO offers a variety of courses dealing with real property appraisal, appraisal of income property, and fundamentals of mass appraisal. IAAO courses qualify for both approved classroom training and advanced assessor training hours. The IAAO offers professional designations such as Certified Assessment Evaluator (CAE), which is recognized world-wide and held by a number of Maine's municipal assessors.
- D. Advanced Training Courses. Beginning in 2017, the Maine Property Tax School may offer one or more courses approved for advanced assessor training, a necessary component for obtaining and maintaining the advanced assessor certifications CMA-2, CMA-3, and CMA-4.

Anyone wishing to receive notification of and application for the next Maine Property Tax School should notify the Property Tax Division(prop.tax@maine.gov), requesting to be added to the student mailing list. Prior years' Maine Property Tax School attendees will automatically be included in the following year's school notification.

7. Recommended Reading and/or Reference Material

Property Appraisal and Assessment Administration; and
Property Assessment Valuation

International Association of Assessing Officers
314 West 10th Street, Kansas City, Missouri 64105
<http://www.iaao.org/>

The Appraisal of Real Estate

Appraisal Institute
200 W. Madison, Suite 1500, Chicago, IL 60606
<http://www.appraisalinstitute.org/>

Assessment Manual;

Laws Relating to Property Taxation; and
Property Tax Bulletins

Maine Revenue Services
Property Tax Division
P.O. Box 9106, Augusta, ME 04332-9106
www.maine.gov/revenue/propertytax/

Municipal Assessment Manual

Maine Municipal Association
60 Community Drive, Augusta, ME 04330
<http://www.memun.org/>

Marshall & Swift Cost Manuals

Marshall & Swift
777 South Figueroa St., 12th floor, Los Angeles, CA 90017
<https://www.marshallswift.com/>

RS Means Building Construction Costs
RS Means
700 Longwater Drive, Norwell, MA 02061
www.rsmeans.com

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

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