



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

TRAINING AND CERTIFICATION

REFERENCE: Title 36 MRSA, Sections 310, 311, 312, 318.

Issued July 2010; Replaces September 2009 Revision.

1. General

The local property tax is the major source of revenue supporting government services and activities in the State of Maine. Much of the criticism directed at the property tax concerns the administration of the assessment process.

If accurate equalization of assessments as directed by statute is to be attained, it is essential that qualified persons perform the assessment function. The Legislature, recognizing the leading role of the property tax in the overall tax structure, has enacted legislation to meet the need of the State for properly trained assessors. The ultimate objective is to develop a level of competence in assessment administration to the end that all property will be equitably assessed according to the laws of the State of Maine.

The law requires the Bureau of Revenue Services to hold qualifying examinations and issue certificates to those who pass the required tests by demonstrating the knowledge and ability required to adequately perform the duties of a qualified assessor. This bulletin is issued to provide information relative to the training courses, the certification examinations, and the annual assessor's school.

2. Administration

The training and certification program is administered by the Property Tax Division of Maine Revenue Services. Two categories of certificates, Certified Maine Assessor and Certified Assessment Technician, are issued to persons who demonstrate their ability to perform the assessment function by passing the appropriate exam in either class.

Acquisition of a certificate does not guarantee the holder a position as a tax assessor. However, it is hoped that as positions for professional assessors become available, municipalities will utilize these certificates as a logical beginning for choosing a qualified assessor.

3. Training Courses

The Property Tax Division presently offers three (3) basic courses in assessing:

Basic Course 1:

- (a) Property and Value
- (b) Assessment and the Appraisal Process
- (c) Property Assessment Records
- (d) Mass Appraisal
- (e) Public Relations

Handout: Market Data Approach to Value

Basic Course 2:

- (a) Laws Relating to Property Taxation
- (b) Assessment Office Administration

Basic Course 3:

- (a) The Cost Approach to Value
- (b) Use of Pricing Schedules
- (c) Appraisal of Residential Buildings
- (d) Appraising Mobile Homes
- (e) Appraising Commercial Properties
- (f) Land Valuation
- (g) Depreciation & Obsolescence
- (h) Income Approach to Value

Each Basic Course concludes with an examination 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.

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.

Generally, classes are held one evening each week for ten to twelve weeks with starting dates in September and January. As a rule, each of the Basic Courses is also offered in its entirety at the Annual Property Tax School. **THOSE WISHING TO RECEIVE NOTIFICATION OF THE NEXT SCHEDULE OF COURSES SHOULD NOTIFY THE PROPERTY TAX DIVISION IN WRITING TO REQUEST THAT THEIR NAME AND ADDRESS BE ADDED TO THE MAILING LIST.**

Additional information pertaining to training courses may be found in sections five (Recertification) and six (Annual Assessors School) of this bulletin.

4. Certification

Certification examinations are held at the Annual Property Tax School each summer, and at least 3 other times and places each year as may be necessary and feasible. Students are directed to **BRING ONLY PENCILS AND A CALCULATOR**; no other student materials will be allowed in the testing room since all other necessary reference material is included in the test packets. The time limit is eight hours.

The CMA examination is composed of five parts:

- (a) Part one poses twenty-five questions covering all aspects of Maine Property Tax Law. Correct answers involve one or more short sentences, and a law book is included in the test packet for reference. The time limit for part one is three and one-half (3.5) hours. Upon completion, part one must be returned to the testing monitor in exchange for the second packet which contains parts two through five of the examination.
- (b) Part two contains fifty multiple choice questions on assessment theory including concepts of value, concepts of property, and assessment mathematics.
- (c) Part three contains fifty multiple choice questions dealing with land valuation and tax maps.
- (d) Part four contains fifty multiple choice questions on the cost approach to value and the market approach to value.
- (e) Part five of the CMA test contains fifty multiple choice questions on the income approach to value, land pricing, assessment ratio studies, and mapping mathematics.

The CAT examination is very similar to the CMA, with the following exceptions.

- (a) Part one poses fifty multiple choice questions dealing with Maine Property Tax Law.
- (b) All five parts of the examination are combined into a single testing packet with a total time-limit of seven hours.
- (c) There are no questions on the Income Approach to Value.

The CERTIFIED MAINE ASSESSOR certificate is awarded to those who achieve a passing score of 70% on each part of the CMA test, thereby showing that they have the basic knowledge and abilities required to perform the assessing function in almost any Maine municipality. Some positions may require additional expertise. Regulations relating to Training & Certification are defined in the attached copy of Administrative Rules, Chapter 205. Certificates are renewed annually provided the holder annually completes at least 16 hours of classroom training approved by the State Tax Assessor.

The CERTIFIED ASSESSMENT TECHNICIAN certificate is awarded to those who achieve an average passing score of 70% over the entire CAT test, thereby showing that they are qualified to perform the assessing function for a municipality of less than 4,000 population. Although not fully trained in all aspects of appraisal, the holder does have sufficient knowledge of appraisal and assessment administration procedures to perform adequately in limited situations which include the majority of Maine municipalities.

Regulations relating to Training & Certification are defined in the attached copy of Administrative Rules, Chapter 205. Certificates are renewed annually provided the holder annually completes at least 16 hours of classroom training approved by the State Tax Assessor.

Since July 1, 1980, no person is legally qualified to perform the duties of chief assessor of a primary assessing area or the duties of a professional assessor of any municipal assessing district unless he or she has been certified in the manner provided. Violation is punishable by a fine.

The term "professional assessor" is defined by law to mean any person employed FULL TIME by one or more municipalities or by a primary assessing area and devoting at least 75% of his or her time to assessment administration.

5. Recertification.

Certification renewal requirements may be fulfilled by attending approved seminars and courses which are scheduled periodically throughout the year. These sessions attempt to satisfy educational needs of local assessors in such areas as:

- Accounting procedures for assessors
- Advanced assessment ratio analysis
- Agricultural appraisals: barns, poultry houses, silos
- Appraisal of multi-housing residentials
- Commercial-industrial appraisal
- Computerized assessment, CAMA and GIS applications
- Cost schedules and market data studies
- Current use valuation of farmland, woodland, open space
- Land use regulations
- Land frontage value: river, lake, ocean, island
- Legal aspects of assessment administration
- Mass appraisal and revaluation
- Mobile home valuation
- Personal property assessment
- Pricing manuals; Boeckh, Marshall & Swift
- Property tax maps: drafting, deed interpretation
- Public utility appraisals
- Seasonal property appraisal: camps, cottages, huts
- State valuation

6. Annual Assessors School

The Annual Maine Assessors School held for one week during the summer, is an attempt to provide meaningful training for part-time and full-time Maine assessors as well as other people involved in the vocation of assessment administration in the State of Maine. The Property Tax School is also an opportunity to satisfy renewal requirements for certification.

In addition to the complete battery of basic courses, 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) Advanced Courses. Certification renewal requirements may be fulfilled by successfully completing an advanced course. For examples, see section 5 of this bulletin.

(c) IAAO Courses and/or courses approved by the Appraiser Qualifications Board. Headquartered in Chicago, the International Association of Assessing Officers offer a variety of courses dealing with real property appraisal, appraisal of income property, and fundamentals of mass appraisal. IAAO offers a professional designation (Certified Assessment Evaluator, CAE) which is recognized world-wide and held by a number of Maine's municipal assessors.

Anyone wishing to receive notification of and application for the next Property Tax School should notify the Property Tax Division in writing, requesting that their name and address be added to the student mailing list.

7. Recommended Reading and/or Reference Material

Property Appraisal and Assessment Administration

International Association of Assessing Officers (1990)
1313 E. 60th Street, Chicago, IL 60637-2892

Property Assessment Valuation

International Association of Assessing Officers (1996)
1313 E. 60th Street, Chicago, IL 60637-2892

The Appraisal of Real Estate

The Appraisal Institute (1996)
155 East Superior St., Chicago, IL 60611

Assessment Manual

Laws Relating to Property Taxation

Property Tax Bulletins

Property Tax Division
24 State House Station, Augusta, ME 04333

Maine Assessors Manual

Maine Municipal Association (1993)
Community Drive, Augusta, ME 04330

Boeckh's Manual of Appraisal

Marshall-Swift Cost Manuals

Means Building Construction Costs

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.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 287-2013

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