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PROPERTY TAX BULLETIN NO. 22
(Published under Appropriation No. 1037.1)

Issued June 12, 2008; Replaces December 8, 1997 Revision.

SUBJECT: TRAINING AND CERTIFICATION
REFERENCE: Title 36 MRSA, Sections 310, 311, 312, 318.

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 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

Basic Course 2:

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

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 seven 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.

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. 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

8. For more information, contact: Property Tax Division, PO Box 9106 Augusta, ME 04332 Attn: Training & Certification (207)287-2013(voice) or NexTalk: 1-888-577-6690.

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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08 DEPARTMENT OF FINANCE

125 Bureau of Revenue Services

Chapter 205 Certification of Assessors

Summary: Certification of property tax assessors in the State of Maine is the responsibility of the State Tax Assessor. These rules govern the nature and content of the certification examinations as well as the enforcement of the continuing education requirements required by statute.

.01 Certification of Assessors

Title 36, MRSA, Chapter 102, subchapter II provides the statutory guidance for the Bureau to establish and maintain an ongoing program for certifying individuals' knowledge of applicable property tax law and techniques of assessing. This program shall be administered by the Property Tax Division of Maine Revenue Services. The Director of the Property Tax Division shall designate a member of his staff to be Chief of Training and Certification, and this person will have the responsibility to provide supervised administration of all assessor training and certification activities.

A. Levels of Certification

1. Certified Maine Assessor (CMA) is awarded to those individuals who successfully complete the certification examination for this level showing that they have the basic knowledge and abilities required to perform the assessing function in all Maine municipalities.
2. Certified Assessment Technician (CAT) is awarded to those individuals who successfully complete the certification examination for this level showing that they have the basic knowledge and abilities required to perform the assessing function on a part-time basis.
3. Certified Maine Assessor (CMA), Inactive/Retired status shall be granted to those CMA's who provide the Chief of Training & Certification with a written request for such classification. While classified as a Certified Maine Assessor, Inactive/Retired, no assessor shall be employed full time by one or more municipalities or by a primary assessing area; or devote 75 percent or more of his time to assessment administration.

Also, while classified as a Certified Maine Assessor, Inactive/Retired, any assessor advertising or offering services based upon their qualifications as a Certified Maine Assessor must properly note their status as "Inactive" or "Retired."

Any person classified as a Certified Maine Assessor, Inactive/Retired shall be reclassified as a Certified Maine Assessor provided that the person makes the request in writing to the Chief of Training & Certification and provides appropriate documentation of having completed a minimum of thirty-two (32) clock hours of training approved by the Chief of Training & Certification which the person has undertaken subsequent to having been classified as CMA, Inactive/Retired.

The provisions of this subsection shall also apply to Certified Assessment Technicians.

Revocation provisions outlined in Title 36, M.R.S.A., Section 311 shall also apply to certificate holders on Inactive/Retired status.

B. Certification Examinations

Both examinations (CMA and CAT) are composed of five (5) parts; a 70% passing score is required on each part for certification as a CMA; an overall average passing score of 70% is required for certification as a CAT. Both examinations have a seven (7) hour time limit.

1. Testing Protocol.

a. All necessary reference material is provided in the test packet. No other reference materials are allowed. Any observed impropriety (use of unauthorized reference materials; soliciting, obtaining, or sharing information with another candidate; etc.) will be reported by the examination monitor. If the suspicions of that report are confirmed by a Bureau investigation, the scores shall be considered invalid, constituting a disqualification.

b. Invalid scores will not be reported, or recorded.

c. The examination monitor may exercise his privilege to assign seating for any or all candidates. Refusal to comply with seating assignments may be grounds to invalidate scores, constituting disqualification.

d. The disqualified individual may, within 30 days of the disqualification, request an oral hearing with the Director of the Property Tax Division. The Director shall grant an oral hearing within 30 days of the request and shall provide a decision within 60 days of the oral hearing. The Director's decision will be final. Individuals disqualified for cheating on a certification examination may not retake the examination for at least two (2) years.

2. The Chief of Training & Certification shall report examination results to candidates by first class mail within thirty (30) days of the examination date. Information in a candidate's Training & Certification file may be released only to the candidate.

3. Any review of the examination, beyond the reporting and verification of test scores, is prohibited.

4. An applicant will not be allowed to take the examination if he or she has failed to pass either certification examination more than once in the six (6) month period preceding the exam date.

5. A candidate who fails to pass a certification examination but, in the process, achieves a high score (80 or more) on one or more exam parts will be allowed to carry the high score(s) for the respective exam part(s) on subsequent attempt(s) of the exam. For the purposes of this provision, any high score will remain in effect for a period of thirteen (13) months from the date it was achieved.

C. Recertification

36 MRSA, section 311 contains provisions applicable to recertification of assessors.

1. The Chief of Training & Certification shall be responsible for final approval of all instructors, courses, seminars, workshops, or teaching assignments for credit towards the annual classroom training requirement for recertification.

In granting approval for credit, he shall consider programs which further educate the assessor in areas of assessment theory, practice, and administration as well as related fields such as real estate law, accounting, computer sciences, and public relations.

2. Individuals, or course sponsors, must submit a written request for approval to the Chief of Training & Certification at least thirty (30) days prior to the start of the course, seminar, or workshop.

3. Individuals must satisfactorily complete the course, seminar, workshop, or teaching assignment for credit. Completion shall include attendance, homework, classroom problems, and examinations where required.

4. Recertification shall be required on a calendar year basis.

5. The 16 hours of classroom training shall not be required in the calendar year of initial certification.

6. Individuals failing to obtain the necessary 16 hours of classroom training during any calendar year will be notified in writing by the Chief of Training & Certification no later than January 31 of the next calendar year that their certificate has not been renewed, and shall have that calendar year to fulfill the 32 hours of classroom training for the previous and present calendar years prior to the renewal of their certificate.

7. Certificates will be subject to revocation proceedings for failure to fulfill recertification requirements.

8. Individuals who have fulfilled their current calendar year training requirement may apply additional hours of classroom training as a credit towards only the following calendar year's training requirement. This option may not be exercised more than once in any 5 year period.

AUTHORITY: 36 MRSA §310 - 314

EFFECTIVE DATE: August 15, 1986