



STANDARD ON **Professional Development**

A criterion for measuring fairness,
quality, equity and accuracy



IAAO

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Valuing the World

STANDARD ON PROFESSIONAL DEVELOPMENT

Revised April 2022

International Association of Assessing Officers

IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Board of Directors of the International Association of Assessing Officers (IAAO). The objective of the IAAO standards is to provide a systematic means for assessing officers to improve and standardize the operation of their offices. IAAO standards are advisory in nature, and the use of, or compliance with, such standards is voluntary. If any portion of these standards is found to be in conflict with national, state, or provincial laws, such laws shall govern. Ethical and/or professional requirements within the jurisdiction [1] may also take precedence over technical standards.

[1] For example, USPAP, CUSPAP, IVS, EVS.

About IAAO

The International Association of Assessing Officers, formerly the National Association of Assessing Officers, was founded for the purpose of establishing standards for assessment personnel. IAAO is a professional membership organization of government assessment officials and others interested in the administration of the property tax. Over the years, IAAO members have developed assessment practice and administration standards. Many of these standards have been adopted by state and international oversight agencies, and some have been incorporated into legislation.

IAAO continues at the forefront of assessment in North America and has been expanding its reach to the global community for the last five decades. Because standards form the rules by which North American assessors perform their duties, they may not be directly applicable to an overseas audience. The standards have been updated to also present the broad principles upon which the rules are based. IAAO believes those principles may be adapted to many differing statutory and regulatory scenarios worldwide.

Acknowledgments

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STANDARD ON PROFESSIONAL DEVELOPMENT

1. SCOPE

This standard recommends basic guidelines for the professional development, education, and certification of assessing officers, including appraisers, assessment managers, tax policy administrators, mappers, and assessors; those who provide professional or technical assistance to assessing officers; those who supervise or review the work of assessing officers; and those who seek employment in assessment administration.

This standard contains broad guidelines that are intended to be applicable to the varied governmental structures under which assessment personnel perform their duties. No attempt is made to specify guidelines that would be more or less appropriate in instances in which property assessment is a function of national, state, provincial, county, township, or municipal government, in which assessors are elected or appointed, or in which assessing officers work full or part time.

The Appendix describes qualifications and recommended courses for various positions in an assessment office, as well as required and recommended continuing education. Educational offerings of the International Association of Assessing Officers (IAAO) can be found at www.iaao.org.

2. INTRODUCTION

All assessment-related personnel require detailed knowledge related to their specific responsibilities in the assessment office. In-service training and continuing education of assessment personnel are essential parts of an effective program of assessment administration. Guidelines recommended in this standard are intended to promote satisfaction of basic requirements to ensure qualified personnel.

3. CERTIFICATION AND LICENSING

Principles

- *Assessment jurisdictions benefit when they have knowledgeable and adequately trained personnel to preserve the public's trust; therefore, it is of the utmost importance.*
- *Credentialing bodies provide validity to appraisers' work and hold members accountable.*

The certification of assessing professionals ensures that they possess adequate knowledge of the principles of property appraisal, assessment techniques, and property tax laws, and the skills required by their specialties. Major benefits of certification programs are the increased self-respect of assessing personnel who attain a level of professional competence and increased public confidence in property tax administration that comes with more accurate assessments and appraisals developed in a professional manner.

3.1 CERTIFICATION OF ASSESSORS

Jurisdictions (local, state, or provincial) often establish certification programs. The jurisdiction may set guidelines for the program or grant authority to an agency or board to set guidelines and implement and administer the program. The jurisdiction should establish and fund education programs supporting certification.

Certification programs can be characterized as mandatory, incentive-based, or voluntary. A mandatory program requires assessing officers to meet specified standards. An incentive program rewards assessing personnel with increased pay, bonuses, or advancement opportunities for meeting specified standards. A voluntary program offers assessing personnel the opportunity to complete requirements without mandate or reward.

The three types of requirements common to governmental certification programs are examination, course or workshop completion, and continuing education. Individuals may be required to pass an examination before assuming a position or within a given period thereafter. To attain or maintain their positions or achieve promotions, personnel often must complete a variety of examinations, perhaps given in conjunction with administrators of local civil service or merit systems. Completion of courses and workshops is required to attain certification and can lead to advancement opportunities. Finally, a specified number of hours of approved continuing education within a specified period of time should be required to retain certification.

3.2 CERTIFICATION OF APPRAISERS

The Appraisal Foundation is an advisory and oversight agency for appraiser licensing and certification. The foundation's Appraiser Qualifications Board promulgates Real Property Appraiser Qualification Criteria to guide state appraisal boards in setting standards for appraiser licensing and certification. Assessing officers may find it advantageous to be licensed or certified in this way. Other national agencies include but are not limited to: Appraisal Institute of Canada, Alberta Assessors' Association, Institute of Municipal Assessors, Association of Assessing Officers of Manitoba, and Saskatchewan Assessment Appraisers Association.

There is no single, unified international board responsible for the licensing or certification of appraisers around the world.

The International Valuation Standards Council (IVSC) helps provide guidance to professionals around the world on standard practices in valuation scenarios to increase transparency, confidence, and trust in global transactions.

3.3 STATE, PROVINCIAL, AND LOCAL GOVERNMENT CERTIFICATION OF ASSESSING OFFICERS

Comparable to 3.1, jurisdictions (local, state, or provincial) often establish certification programs. The jurisdiction may set guidelines for the program or grant authority to an agency or board to set guidelines and implement and administer the program. The jurisdiction should establish and fund education programs supporting certification. Certification programs can be characterized as mandatory, incentive-based, or voluntary. A mandatory program requires assessing officers to meet specified standards. An incentive program rewards assessing personnel with increased pay, bonuses, or advancement opportunities for meeting specified standards. A voluntary program offers assessing personnel the opportunity to complete requirements without mandate or reward.

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4. PROFESSIONAL DESIGNATIONS

Local professional designations exist in conjunction with mandatory, incentive-based, or voluntary certification systems administered by a jurisdiction, state, provincial, or national government. In some cases, a professional designation by a local association could partially or fully satisfy mandatory government requirements. In others, pay incentives may be given for attainment of a local designation, although the designation is not required. Often a jurisdictional designation may be earned on a purely voluntary basis. International designations, such as those offered by IAAO or by other appraisal organizations, are often accepted in lieu of jurisdictional designations or certification.

The IAAO Professional Designation Program provides a mechanism for unifying and standardizing the designation process. Keep in mind, IAAO professional designations normally represent an ultimate professional objective rather than a fundamental certification system applicable to all levels of valuation personnel.

Principles

- *Education guidelines must clearly describe the minimum qualifications for individuals employed in various positions in an assessment office.*
- *Guidelines ideally will also include alternatives and higher goals for individuals.*

4.1 RECOMMENDED EDUCATION FOR ASSESSMENT PROFESSIONALS

Persons entering the assessment profession must have a high school diploma (or the equivalent). A degree from an accredited college or university is desirable. For high-level administrative, managerial, or technical positions, a graduate degree or graduate-level coursework is highly desirable. Useful areas of study for assessing officers are mathematics, finance, accounting, communications, economics, business administration, engineering, urban or regional planning, project management, political science, real estate, public administration, computer science, statistics, mapping, and geography. Background, training, and experience demonstrating analytical skills, construction skills, as well as oral and written communication skills, should be sought. (See the Appendix.)

Professional training in areas more specific to assessment, such as appraisal, financial auditing, personal property valuation, legal, construction, geographical information systems (GIS), cadastral mapping, and modeling for mass appraisal, can be achieved through organizations such as the IAAO, the Appraisal Institute, the Appraisal Institute of Canada, the Institute of Revenues Rating and Valuation, the Japan Real Estate Institute, and the Lincoln Institute of Land Policy; state, provincial, or local assessors' associations or chapters of appraisal societies; universities and colleges; and university-affiliated programs, such as institutes of government. The Appendix lists the education recommended for various positions in the assessment office.

5. QUALIFICATIONS FOR EMPLOYMENT

The government agencies responsible for property assessment should establish descriptions for all positions. Each description should include required educational background, experience, duties, and skills required for the position. Before employment, individuals should be given an examination that tests for minimum skills and required knowledge. These descriptions should be reviewed annually. The examinations may be administered by the local civil service or merit system but must be approved by the governmental agency or authority responsible for certification.

5.1 ENTRY-LEVEL QUALIFICATIONS

Examinations for trainee positions need not test for substantive knowledge but should test for analytical and communications skills essential to success in the assessment profession. The basic education and experience required should be specified for all trainee positions. The duration of trainee status should be specified, along with the requirements for advancement to the first position level stipulated. Such requirements should include training courses as described in the Appendix.

5.2 QUALIFICATIONS FOR HIGHER LEVEL POSITIONS

Examinations for positions requiring advanced professional skills should be based on the specific knowledge and skills required for the position description and on a coherent body of knowledge. Individuals possessing the IAAO Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Personal Property Specialist (PPS), Cadastral Mapping Specialist (CMS), Mass Appraisal Specialist (MAS), or Assessment Administration Specialist (AAS) designation may be exempted from such qualifying examinations to the extent that the knowledge and skills measured by one of these designations satisfy the position requirements.

The oversight agency should certify assessors before they become eligible for appointment or election to the position. Such certification should be based on examinations, case studies, and other demonstrations of knowledge administered or approved by the oversight agency. The administrative agency should design examinations to reflect the skills required in a particular jurisdiction and further should establish concomitant ratings for jurisdictions, considering such factors as number of parcels, types of property, and total appraised value. The oversight agency should determine the number of examination categories, based on the rating of the jurisdiction. Individuals possessing IAAO designations may be exempted from portions of the examinations. This should be determined by the oversight agency.

6. CERTIFICATION AND EDUCATION

Education programs must cover assessment valuation and administration of local laws and regulations to prepare individuals for advancement and to ensure continued competence. The availability of such programs gives assessing officers an opportunity to advance to the next position by successfully completing the examination for that position. As specified, each position description should have a clearly delineated set of criteria for advancement to the next position. Courses on general valuation and administration should be available on a continuing basis, in addition to courses on local law, procedures, and practices.

7. CONTINUING EDUCATION

All assessing officers should attend classroom instruction annually, the amount of which should be determined by an oversight agency or other licensing authority. This instruction may be mandatory or may be rewarded by salary incentives authorized and funded by government. Attainment of an IAAO designation should merit additional salary increases for all assessing officers. After earning a designation, designees must complete education requirements. This should include the IAAO-approved course on the Standards of Practice and Professional Ethics, within a predetermined certification cycle set by the local oversight agency.

Principle

- *Education guidelines must clearly describe the minimum continuing education requirements for individuals employed in various positions in an assessment office.*

8. ADMINISTRATIVE AUTHORITY AND RESPONSIBILITIES

The assessment profession has the ultimate responsibility for providing in-service training and continuing education. Assessing officers must be included in planning their professional education program. Funding to develop and conduct training programs may be obtained from various sources, and the funder often retains administrative authority. Local jurisdictions, state and provincial authorities, and assessors' associations should make adequate funding of programs a high priority and also provide for proper administration of the training program.

A good model for administering professional assessment education programs includes systems for:

- *Determining training needs.*
- *Delivering relevant instruction material that pertains to current and local trends in the jurisdiction.*
- *Providing adequate funding.*
- *Promoting the programs and encouraging participation.*
- *Scheduling, obtaining, and evaluating courses, instructors, and facilities.*

Specifically, the following actions are required for proper administration of training and continuing education programs:

- *Determining the scope of the entire curriculum and defining specific overall objectives.*
- *Defining the subject area and objectives of each part of the curriculum, such as courses, seminars, or workshops.*
- *Describing the content and structure of each part and the methods for evaluating its success.*
- *Developing instructor qualifications and a list of qualified instructors.*
- *Developing or using standardized course or seminar materials, including outlines, texts, case problems, quizzes, laboratory sessions, field demonstrations, visual aids, films and videotapes, and other technological tools such as courses via phone and the internet, appropriate to the field.*
- *Developing or using validated course examinations and methods for evaluating student performance. Examination questions should be continually reviewed and revised.*
- *Developing and maintaining a system for keeping records on each student and each course. Results should be reported to students.*
- *Developing and maintaining an efficient system to coordinate all aspects of the training program, including provision of acceptable facilities, registration of students, enforcement of prerequisites, evaluation of instructor performance, security of examinations, and evaluation of curriculum.*
- *Periodically evaluating programs and course materials. The curriculum should be periodically updated to reflect current appraisal and assessment methods and techniques. Localized materials should also be revised to incorporate changes in state or local statutes, guidelines, and assessment manuals.*

APPENDIX

Recommended Courses and Experience by Position

The courses, workshops, knowledge, and experience recommended in this appendix are meant to be a guide for the background, preparation, and formal education necessary for assessment administrators, appraisers, and support personnel to achieve competency.

They are not all-inclusive, nor should they act as a barrier to the furthering of formal educational knowledge. Oftentimes, a person's workplace responsibilities dictate further areas of recommended study.

Appraiser—Entry Level

Education

High school diploma (required) with a bachelor's degree (preferred) or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal

Course 300. Fundamentals of Mass Appraisal

Course 500. Assessment of Personal Property*

Workshop 150. Mathematics for Assessing Officials

Workshop 151/191. Uniform Standards of Professional Practice (National)

Continuing Education Recommended

Course 102. Income Approach to Valuation

Course 112. Income Approach to Valuation II

Course 201. Appraisal of Land

Course 311. Real Property Modeling Concepts

Course 331. Mass Appraisal Practices and Procedures

Workshop 162. Marshall & Swift Cost Approach (Residential)

Appraiser—Senior

Education

Bachelor's degree in mathematics, communications, economics, statistics, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal

Course 102. Income Approach to Valuation

Course 112. Income Approach to Valuation II

Course 201. Appraisal of Land

Course 300. Fundamentals of Mass Appraisal

Course 311. Real Property Modeling Concepts
Course 400. Assessment Administration
Course 500. Assessment of Personal Property*
Workshop 150. Mathematics for Assessing Officials
Workshop 151/191. Uniform Standards of Professional Practice (National)
Workshop 157. The Appraisal Uses of Excel® Software
Workshop 158. Highest and Best Use
Workshop 162. Marshall & Swift Cost Approach (Residential)

Continuing Education Recommended

Workshop 163. Marshall & Swift Cost Approach (Commercial)
Course 332: Modeling Concepts
Course 333. Residential Model Building
Course 334. Application of Mass Appraisal to Non-Residential Properties
Course 402. Tax Policy

Appraiser—Supervisor

Education

Bachelor's degree in mathematics, communications, accounting, finance, computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Mastery of all three approaches to value, algebra, mathematical ability, computer literacy, management, and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Professional Member Status

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal
Course 102. Income Approach to Valuation
Course 112. Income Approach to Valuation II
Course 201. Appraisal of Land
Course 300. Fundamentals of Mass Appraisal
Course 311. Real Property Modeling Concepts
Course 400. Assessment Administration
Course 402. Property Tax Policy
Workshop 150. Mathematics for Assessing Officials
Workshop 151/191. Uniform Standards of Professional Practice (National)
Workshop 157. The Appraisal Uses of Excel® Software
Workshop 158. Highest and Best Use
Workshop 162. Marshall & Swift Cost Approach (Residential)

Continuing Education Recommended

Course 331. Mass Appraisal Practices and Procedures
Course 332. Modeling Concepts
Course 333. Residential Model Building
Course 334. Application of Mass Appraisal to Non-Residential Properties
Course 500. Assessment of Personal Property*
Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement
Workshop 452. Fundamentals of Assessment Ratio Studies

Chief Assessment Administrator

Education

Bachelor's degree in mathematics, communications, accounting, finance, computer science, business administration, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, or mass appraisal.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, complex problem-solving, management, administration, public relations, and good written and oral communication skills.

Desirable

Master's degree, professional designation, or IAAO Professional Member Status

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal

Course 102. Income Approach to Valuation

Course 112. Income Approach to Valuation II

Course 201. Appraisal of Land

Course 300. Fundamentals of Mass Appraisal

Course 311. Real Property Modeling Concepts

Course 400. Assessment Administration

Course 402. Property Tax Policy

Course 500. Assessment of Personal Property*

Workshop 150. Mathematics for Assessing Officials

Workshop 151/191. Uniform Standards of Professional Practice (National)

Workshop 162. Marshall & Swift Cost Approach (Residential)

Continuing Education Recommended

Course 332. Modeling Concepts

Course 333. Residential Model Building

Course 334. Application of Mass Appraisal to Non-Residential Properties

Workshop 157. The Appraisal Uses of Excel® Software

Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement

Workshop 403. Property Tax Policy Alternatives and Modules

Workshop 452. Fundamentals of Assessment Ratio Studies

Assessment Support Personnel

Assessment support personnel can cover myriad disciplines, from the most technical to routine clerical support. All these disciplines have their own requirements and areas of specific expertise. Listing all the possibilities throughout the international community is beyond the scope of this document. For example, certain technical appraisal assignments such as utilities and mines may require additional specialized subject matter expertise.

Education

Ranging from a high school diploma or equivalent to a bachelor's degree in mathematics, statistics, communications, accounting, finance, computer science, business administration, geography, or real estate or combination of college and experience equivalent to a degree.

Experience

Real estate, building construction, GIS/mapping, mass appraisal, financial services, or specific areas of expertise relevant to the position.

Skills and Knowledge

Algebra, mathematical ability, computer literacy, and good written and oral communication skills.

Continuing Education Required

Course 101. Fundamentals of Real Property Appraisal

Course 500. Assessment of Personal Property*

Workshop 150. Mathematics for Assessing Officials

Workshop 171. IAAO Standards of Practice and Professional Ethics Supplement

Continuing Education Recommended

Course 102. Income Approach to Valuation

Course 300. Fundamentals of Mass Appraisals

Course 400. Assessment Administration

* In offices that assess personal property.