

1 **R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-**
2 **701 and 59-2-702.**

3 (1) "State certified general appraiser," "state certified residential appraiser," "state
4 licensed appraiser," and trainee are as defined in Section 61-2b-2.

5 (2) The ad valorem training and designation program consists of several courses and
6 practica.

7 (a) Certain courses must be sanctioned by either the Appraiser Qualification Board of the
8 Appraisal Foundation (AQB) or the Western States Association of Tax Administrators
9 (WSATA).

10 (b) The courses comprising the basic designation program are:

11 (i) Course 101 - Basic Appraisal Principles;

12 (ii) Course 103 - Uniform Standards of Professional Appraisal Practice (AQB);

13 (iii) Course 501 - Assessment Practice in Utah;

14 (iv) Course 502 - Mass Appraisal of Land;

15 (v) Course 503 - Development and Use of Personal Property Schedules;

16 (vi) Course 504 - Appraisal of Public Utilities and Railroads (WSATA); and

17 (vii) Course 505 - Income Approach Application.

18 (3) Candidates must attend 90 percent of the classes in each course and pass the final
19 examination for each course with a grade of 70 percent or more to be successful.

20 (4) There are four recognized ad valorem designations: ad valorem residential appraiser,
21 ad valorem general real property appraiser, ad valorem personal property auditor/appraiser, and
22 ad valorem centrally assessed valuation analyst.

23 (a) These designations are granted only to individuals employed in a county assessor
24 office or the Property Tax Division, working as appraisers, review appraisers, valuation auditors,
25 or analysts/administrators providing oversight and direction to appraisers and auditors.

26 (b) An assessor, county employee, or state employee must hold the appropriate
27 designation to value property for ad valorem taxation purposes.

28 (5) Ad valorem residential appraiser.

29 (a) To qualify for this designation, an individual must:

30 (i) successfully complete courses 501 and 502;

31 (ii) successfully complete a comprehensive residential field practicum; and

32 (iii) attain and maintain state licensed or state certified appraiser status.

33 (b) Upon designation, the appraiser may value residential, vacant, and agricultural
34 property for ad valorem taxation purposes.

35 (6) Ad valorem general real property appraiser.

36 (a) In order to qualify for this designation, an individual must:

37 (i) successfully complete courses 501, 502, and 505;

38 (ii) successfully complete a comprehensive field practicum including residential and
39 commercial properties; and

40 (iii) attain and maintain state certified appraiser status.

41 (b) Upon designation, the appraiser may value all types of locally assessed real property
42 for ad valorem taxation purposes.

43 (7) Ad valorem personal property auditor/appraiser.

44 (a) For an individual commencing employment as an ad valorem personal property
45 auditor/appraiser before April 15, 2019 to qualify for this designation, an individual must, by
46 April 15, 2021:

47 (i) successfully complete courses 101, 103, 501, and 503; and

48 (ii) successfully complete a comprehensive auditing practicum.

49 (b) For an individual commencing employment as an ad valorem personal property
50 auditor/appraiser on or after April 15, 2019 [Tø]to qualify for this designation, an individual
51 must within 24 months of commencing that employment:

52 (i) successfully complete courses 101, 103, 501, and 503; and

53 (ii) successfully complete a comprehensive auditing practicum.

54 ~~(b)~~(c) Upon designation, the auditor/appraiser may value locally assessed personal
55 property for ad valorem taxation purposes.

56 (8) Ad valorem centrally assessed valuation analyst.

57 (a) In order to qualify for this designation, an individual must:

58 (i) successfully complete courses 501 and 504;

59 (ii) successfully complete a comprehensive valuation practicum; and

60 (iii) attain and maintain state licensed or state certified appraiser status.

61 (b) Upon designation, the analyst may value centrally assessed property for ad valorem
62 taxation purposes.

63 (9) If a candidate fails to receive a passing grade on a final examination, two re-
64 examinations are allowed. If the re-examinations are not successful, the individual must retake
65 the failed course. The cost to retake the failed course will not be borne by the Tax Commission.

66 (10) A practicum involves the appraisal or audit of selected properties. The candidate's
67 supervisor must formally request that the Property Tax Division administer a practicum.

68 (a) Emphasis is placed on those types of properties the candidate will most likely
69 encounter on the job.

70 (b) The practicum will be administered by a designated appraiser assigned from the
71 Property Tax Division.

72 (11) An appraiser trainee referred to in Section 59-2-701 shall be designated an ad
73 valorem associate if the appraiser trainee:

74 (a) has completed all education and practicum requirements for designation under
75 Subsections (5), (6), or (8); and

76 (b) has not completed the non-education requirements for licensure or certification under
77 Title 61, Chapter 2b, Real Estate Appraiser Licensing and Certification.

78 (12) An individual holding a specified designation can qualify for other designations by
79 meeting the additional requirements under Subsections (5), (6), (7), or (8).

80 (13)(a) Maintaining designated status for individuals designated under Subsection (7)
81 requires completion of [14]6 hours of Tax Commission approved classroom work every two
82 years.

83 (b) Maintaining designated status for individuals designated under Subsections (5), (6),
84 and (8) requires maintaining their appraisal license or certification under Title 61, Chapter 2b,
85 Real Estate Appraiser Licensing and Certification.

86 (14) Upon termination of employment from any Utah assessment jurisdiction, or if the
87 individual no longer works primarily as an appraiser, review appraiser, valuation auditor, or
88 analyst/administrator in appraisal matters, designation is automatically revoked.

89 (a) Ad valorem designation status may be reinstated if the individual secures
90 employment in any Utah assessment jurisdiction within four years from the prior termination.

91 (b) If more than four years elapse between termination and rehire, and:

92 (i) the individual has been employed in a closely allied field, then the individual may
93 challenge the course examinations. Upon successfully challenging all required course
94 examinations, the prior designation status will be reinstated; or

95 (ii) if the individual has not been employed in real estate valuation or a closely allied
96 field, the individual must retake all required courses and pass the final examinations with a score
97 of 70 percent or more.

98 (15) All appraisal work performed by Tax Commission designated appraisers shall meet
99 the standards set forth in section 61-2b-27.

100 (16) If appropriate Tax Commission designations are not held by assessor's office
101 personnel, the appraisal work must be contracted out to qualified private appraisers. An
102 assessor's office may elect to contract out appraisal work to qualified private appraisers even if
103 personnel with the appropriate designation are available in the office. If appraisal work is
104 contracted out, the following requirements must be met:

105 (a) The private sector appraisers performing the contracted work must hold the state
106 certified residential appraiser or state certified general appraiser license issued by the Division of
107 Real Estate of the Utah Department of Commerce. Only state certified general appraisers may
108 appraise nonresidential properties.

109 (b) All appraisal work shall meet the standards set forth in Section 61-2b-27.

110 (17) The completion and delivery of the assessment roll required under Section 59-2-311
111 is an administrative function of the elected assessor.

112 (a) There are no specific licensure, certification, or educational requirements related to
113 this function.

114 (b) An elected assessor may complete and deliver the assessment roll as long as the
115 valuations and appraisals included in the assessment roll were completed by persons having the
116 required designations.

1 **R884-24P-74. Changes to Jurisdiction of Mining Claims Pursuant to Utah Code Ann. Section**
2 **59-2-201.**

3 (1) A mining claim shall be assessed by the county in which the mining claim is located
4 if the commission determines that the mining claim is used for other than mining purposes.

5 (2) The owner of a mining claim may request that the mining claim be assessed by the
6 county in which the mining claim is located by providing the following to the commission:

7 (a) a copy of the title to the mining claim;

8 (b) certification that all owners of the mining claim seek assessment by the county in
9 which the mining claim is located;

10 (c) a valid metes and bounds legal description of the mining claim approved by the
11 county recorder where the mining claim is located; and

12 (d) evidence that the mining claim is used for other than mining purposes.

13 (3) A county may request that a mining claim be assessed by the county in which the
14 mining claim is located by providing the following to the commission:

15 (a) a valid metes and bounds legal description of the mining claim approved by the
16 county recorder where the mining claim is located; and

17 (b) evidence that the mining claim is used for other than mining purposes.

18 (4) Evidence that a mining claim is used for other than mining purposes is dependent on
19 specific facts and circumstances and includes:

20 (a) evidence that the mining claim will be actively and solely used for other than mining
21 purposes for more than a temporary period of time;

22 (b) evidence that a restrictive covenant or conservation easement prohibiting mining
23 activities on the mining claim is recorded in the county where the mining claim is located;

24 (c) evidence that local zoning ordinances prohibit mining activities on the mining claim;

25 or

26 (d) in the case where the mining claim has been used for mining activities at any time, the
27 mining claim has been reclaimed as evidenced by the return of the mine reclamation bond to the
28 owner of the mining claim by the Division of Oil, Gas, and Mining.