

R884. Tax Commission, Property Tax.

R884-24P. Property Tax.

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

(1) As used in this section:

(a) "Basic designation course" means one or more of the following courses:

(i) Course 500, The Fundamentals of the County Assessor;

(ii) Course 501, Assessment Practice in Utah;

(iii) Course 502, Mass Appraisal of Land;

(iv) Course 503, Development and Use of Personal Property Schedules;

(v) Course 504, Appraisal of Public Utilities and Railroads;

(vi) Course 505, Income Approach Applications;

(vii) Course 506, Residential Report Writing;

(viii) Course 508, Tax Appeals and the Valuation Process; or

(ix) Course 509, Mass Appraisal of Real Property.

(b) "Division" means the Property Tax Division of the State Tax Commission.

(c)(i) "Property tax purposes" means property valued for purposes of:

(A) Title 59, Chapter 2, Property Tax Act;

(B) Title 59, Chapter 3, Tax Equivalent Property Act; and

(C) Title 59, Chapter 4, Privilege Tax.

(ii) "Property tax purposes" does not include property valued for purposes of Title 59, Chapter 2, Part 4, Assessment of Transitory Personal Property and Interstate Carriers.

(b) "State certified general appraiser" means the same as that term is defined in Section 61-2g-102.

(c) "State certified residential appraiser" means the same as that term is defined in Section 61-2g-102.

(d) "State licensed appraiser" means the same as that term is defined in Section 61-2g-102.

(e) "Trainee" means the same as that term is defined in Section 61-2g-102.

(2)(a) A county assessor, state employee, or county employee may not value real or personal property for property tax purposes without first obtaining a designation from the division as provided in this section.

(b)(i)(A) If a county assessor does not have an adequate number of employees that hold a designation under this section to value real or personal property for property tax purposes, the county assessor shall contract with a private appraiser to value the property.

(B) Regardless of whether a county assessor is required to contract with a private appraiser under Subsection (2)(b)(i)(A), the county assessor may contract with a private appraiser to value real or personal property for property tax purposes.

(ii)(A) Except as provided in Subsection (2)(b)(ii)(B), if a county assessor contracts with a private appraiser under this Subsection (2)(b), the private appraiser shall be a:

(I) state licensed appraiser;

(II) state certified residential appraiser; or

(III) state certified general appraiser.

(B) If a county assessor contracts with a private appraiser to value property that is commercial real property, the private appraiser shall:

(I) be a state certified general appraiser; or

(II) possess a current designation under Subsection (6).

(c) The appraisal of real or personal property for property tax purposes shall comply with the professional conduct requirements and uniform standards of Section 61-2g-403.

(3)(a)(i) The division may grant the following designations:

(A) administrator;

(B) centrally assessed valuation analyst.

(C) general real property appraiser;

(D) personal property auditor or appraiser; and

(E) residential appraiser.

(ii) In addition to the designations described in Subsection (3)(a)(i), the division may grant the following associate designations:

(A) associate centrally assessed valuation analyst; and

(B) associate residential appraiser.

(b) The division may only grant a designation described in Subsection (3)(a) to an individual who is employed:

(i) by:

(A) a county assessor's office; or

(B) the State Tax Commission; and

(ii) as an:

(A) appraiser;

(B) review appraiser;

(C) valuation auditor;

(D) analyst providing oversight and direction to one or more appraisers or auditors; or

(E) administrator providing oversight and direction to one or more appraisers or auditors.

(c) A designation described in Subsection (3)(a) is automatically revoked on the date employment terminates if the individual granted the designation does not meet the employment requirements of Subsection (3)(b).

(d)(i) If a designation has been revoked under Subsection (3)(c) for a period of two years or less, the designation may be reinstated if the individual:

(A) secures or resumes employment that meets the requirements of Subsection (3)(b);

or

(B) contracts with a party described Subsection (3)(b)(i) to provide appraisal services.

(ii) If a designation has been revoked under Subsection (3)(c) for a period of more than two years, the designation may be reinstated if the individual:

(A) secures or resumes employment as described in Subsection (3)(b); and

83 (B) (I) during the period beginning on the date of revocation and ending on the date of
84 securing or resuming employment as described in Subsection (3)(b), has:

85 (Aa) been employed in a closely related field as determined by the division; and

86 (Bb) completed all division continuing education requirements applicable to the
87 designation; or

88 (II) (Aa) passed a final examination for each course applicable to the designation; and

89 (Bb) successfully completed to the satisfaction of the division a field practicum
90 applicable to the designation.

91 (iii) The reinstatement provisions of this Subsection (3)(d) to not apply to the
92 designation described in Subsection (3)(a)(i)(A).

93 (4)(a) The division may grant the designation of administrator to a county assessor who
94 meets the requirements of this Subsection (4).

95 (b) To be granted the designation of administrator, an individual shall:

96 (i) successfully complete the following courses:

97 (A) Course 500, The Fundamentals of the County Assessor;

98 (B) Course 501, Assessment Practice in Utah;

99 (C) Course 503, Development and Use of Personal Property Schedules;

100 (D) Course 508, Tax Appeals and the Valuation Process; and

101 (E) Course 509, Mass Appraisal of Real Property;

102 (ii) pass a final examination for each course described in Subsection (4)(b)(i);

103 (iii) successfully complete to the satisfaction of the division a comprehensive mass
104 appraisal practicum; and

105 (iv) comply with the requirements of Section 17-17-2.

106 (c)(i) The division shall confer a designation of completion as required by Section 59-2-
107 702.5 to a county assessor that the division designates as an administrator.

108 (ii) To maintain the designation of administrator, a county assessor shall remain in
109 compliance with Section 59-2-702.5.

110 (5)(a)(i) An individual who is granted the designation of centrally assessed valuation
111 analyst may value centrally assessed property for property tax purposes.

112 (ii) An individual who is granted the designation of associate centrally assessed valuation
113 analyst may value centrally assessed property for property tax purposes under the direction of
114 an individual designated as a centrally assessed valuation analyst.

115 (b) To be granted the designation of centrally assessed valuation analyst, an individual
116 shall:

117 (i) successfully complete the following courses:

118 (A) Course 501, Assessment Practice in Utah; and

119 (B) Course 504, Appraisal of Public Utilities and Railroads;

120 (ii) pass a final examination for each course described in Subsection (5)(b)(i);

121 (iii) successfully complete to the satisfaction of the division a comprehensive valuation
122 practicum; and

123 (iv) be a:

124 (A) state licensed appraiser;

125 (B) state certified residential appraiser; or

126 (C) state certified general appraiser.

(c)(i) To be granted the designation of associate centrally assessed valuation analyst, an individual shall:

(A) successfully complete the following courses:

(I) Course 101, Basic Appraisal Principles;

(II) Course 102, Basic Appraisal Practices;

(III) Course 103, Uniform Standards of Professional Appraisal Practice;

(IV) Course 104, Appraiser, Supervisor, Trainee Workshop;

(V) Course 501, Assessment Practice in Utah; and

(VI) Course 504, Appraisal of Public Utilities and Railroads;

(B) pass a final examination for each course described in Subsection (5)(c)(i)(A);

(C) successfully complete to the satisfaction of the division a comprehensive valuation practicum; and

(D) be a trainee under the direction of an individual designated as a centrally assessed valuation analyst.

(d) To maintain a designation under this Subsection (5), an individual shall:

(i) successfully complete a basic designation course and pass the associated final examination every two years; and

(ii) except as provided in Subsection (5)(c), maintain the licensing or certification requirement of Subsection (5)(b)(iv).

(6)(a) An individual who is granted the designation of general real property appraiser may value locally assessed real property for property tax purposes.

(b) To be granted the designation of general real property appraiser, an individual shall:

(i) successfully complete the following courses:

(A) Course 501, Assessment Practice in Utah;

(B) Course 502, Mass Appraisal of Land;

(C) Course 505, Income Approach Applications;

(C) Course 508, Tax Appeals and the Valuation Process; and

(D) Course 509, Mass Appraisal of Real Property;

(ii) pass a final examination for each course described in Subsection (6)(b)(i);

(iii) successfully complete to the satisfaction of the division a comprehensive residential and commercial field practicum; and

(iv) be a:

(A) state certified residential appraiser; or

(B) state certified general appraiser.

(c) To maintain a designation under this Subsection (6), an individual shall:

(i) successfully complete a basic designation course and pass the associated final examination every two years; and

(ii) maintain the certification requirement of Subsection (6)(b)(iv).

(7)(a) An individual who is granted the designation of personal property auditor and appraiser may value locally assessed personal property for property tax purposes.

(b) To be granted the designation of personal property auditor and appraiser, an individual shall:

(i) successfully complete the following courses:

(A) Course 101, Basic Appraisal Principles;

(B) Course 103, Uniform Standards of Professional Appraisal Practice;
(C) Course 501, Assessment Practice in Utah; and
(D) Course 503, Development and Use of Personal Property Schedules;
(ii) pass a final examination for each course described in Subsection (7)(b)(i); and
(iii) successfully complete to the satisfaction of the division a comprehensive auditing
and appraisal practicum.
(c) To maintain a designation under this Subsection (7), an individual shall successfully
complete six hours of division approved continuing education every two years.
(8)(a)(i) An individual who is granted the designation of residential appraiser may value
residential, vacant, or agricultural property for property tax purposes.
(ii) An individual who is granted the designation of associate residential appraiser may
value residential, vacant, or agricultural property for property tax purposes under the direction
of an individual designated as a residential appraiser.
(b) To be granted the designation of residential appraiser, an individual shall:
(i) successfully complete the following courses:
(A) Course 501, Assessment Practice in Utah;
(B) Course 502, Mass Appraisal of Land;
(C) Course 506, Residential Report Writing;
(D) Course 508, Tax Appeals and the Valuation Process; and
(E) Course 509, Mass Appraisal of Real Property;
(ii) pass a final examination for each course described in Subsection (8)(b)(i);
(iii) successfully complete to the satisfaction of the division a comprehensive residential
field practicum; and
(iv) be a:
(A) state licensed appraiser;
(B) state certified residential appraiser; or
(C) state certified general appraiser.
(c)(i) To be granted the designation of associate residential appraiser, the individual
shall:
(A) successfully complete the following courses:
(I) Course 101, Basic Appraisal Principles;
(II) Course 102, Basic Appraisal Practices;
(III) Course 103, Uniform Standards of Professional Appraisal Practice;
(IV) Course 104, Appraiser, Supervisor, Trainee Workshop;
(V) Course 501, Assessment Practice in Utah;
(VI) Course 502, Mass Appraisal of Land;
(VII) Course 506, Residential Report Writing;
(VIII) Course 508, Tax Appeals and the Valuation Process; and
(IX) Course 509, Mass Appraisal of Real Property;
(B) pass a final examination for each course described in Subsection (8)(c)(i)(A);
(C) successfully complete to the satisfaction of the division a comprehensive residential
field practicum; and
(D) be a trainee under the direction of an individual designated as a residential
appraiser.

(d) To maintain a designation under this Subsection (8), an individual shall:
(i) successfully complete a basic designation course and pass the associated final examination every two years; and
(ii) except as provided in Subsection (8)(c), maintain the licensing or certification requirement of Subsection (8)(b)(iv).
(9) For purposes of this section, a course is considered to be successfully completed if the individual attended 100 percent of the classes for the course.
(10)(a) For purposes of this section, an individual is considered to have passed a final examination for a course if the individual's score is equal to or greater than 70 percent.
(b)(i) If an individual fails to pass a final examination for a course, the individual may make two additional attempts to pass the final examination.
(ii) If the individual fails to pass the final examination after the two additional attempts described in Subsection (10)(b)(i), the individual may not take the final examination again until the individual retakes the course.
(11)(a) If an individual is required to complete a practicum for a designation described in Subsection (4) through (8), the practicum shall be administered by an appraiser designated by the division upon written request of the individual's supervisor.
(b) A practicum shall include the appraisal or audit of selected properties that the individual is likely to encounter in the individual's specific employment circumstances.
(12) The division may refuse to cover the costs associated with obtaining or maintaining a designation:
(a) if the individual fails to:
(i) pass a final examination after three attempts;
(ii) successfully complete the course as described in Subsection (9);
(iii) provide the division reasonable advance notice of withdrawal from a course; or
(b) under circumstances similar to those listed in Subsection (12)(a) as determined by the division.
(13)(a) The completion and delivery of the assessment roll required under Section 59-2-311 is an administrative function of a county assessor.
(b) A county assessor may complete and deliver an assessment roll as required by Section 59-2-311 without meeting any licensure, certification, designation, or educational requirements of this section.
~~—— (1) "State-certified general appraiser," "state-certified residential appraiser," "state-licensed appraiser," and trainee are as defined in Section 61-2b-2.~~
~~—— (2) The ad valorem training and designation program consists of several courses and practica.~~
~~—— (a) Certain courses must be sanctioned by either the Appraiser Qualification Board of the Appraisal Foundation (AQB) or the Western States Association of Tax Administrators (WSATA).~~
~~—— (b) The courses comprising the basic designation program are:~~
~~—— (i) Course 101 – Basic Appraisal Principles;~~
~~—— (ii) Course 103 – Uniform Standards of Professional Appraisal Practice (AQB);~~
~~—— (iii) Course 501 – Assessment Practice in Utah;~~

~~(iv) Course 502 – Mass Appraisal of Land;~~
~~(v) Course 503 – Development and Use of Personal Property Schedules;~~
~~(vi) Course 504 – Appraisal of Public Utilities and Railroads (WSATA); and~~
~~(vii) Course 505 – Income Approach Application.~~
~~(3) Candidates must attend 90 percent of the classes in each course and pass the final examination for each course with a grade of 70 percent or more to be successful.~~
~~(4) There are four recognized ad valorem designations: ad valorem residential appraiser, ad valorem general real property appraiser, ad valorem personal property auditor/appraiser, and ad valorem centrally assessed valuation analyst.~~
~~(a) These designations are granted only to individuals employed in a county assessor office or the Property Tax Division, working as appraisers, review appraisers, valuation auditors, or analysts/administrators providing oversight and direction to appraisers and auditors.~~
~~(b) An assessor, county employee, or state employee must hold the appropriate designation to value property for ad valorem taxation purposes.~~
~~(5) Ad valorem residential appraiser.~~
~~(a) To qualify for this designation, an individual must:~~
~~(i) successfully complete courses 501 and 502;~~
~~(ii) successfully complete a comprehensive residential field practicum; and~~
~~(iii) attain and maintain state licensed or state certified appraiser status.~~
~~(b) Upon designation, the appraiser may value residential, vacant, and agricultural property for ad valorem taxation purposes.~~
~~(6) Ad valorem general real property appraiser.~~
~~(a) In order to qualify for this designation, an individual must:~~
~~(i) successfully complete courses 501, 502, and 505;~~
~~(ii) successfully complete a comprehensive field practicum including residential and commercial properties; and~~
~~(iii) attain and maintain state certified appraiser status.~~
~~(b) Upon designation, the appraiser may value all types of locally assessed real property for ad valorem taxation purposes.~~
~~(7) Ad valorem personal property auditor/appraiser.~~
~~(a) For an individual commencing employment as an ad valorem personal property auditor/appraiser before April 15, 2019 to qualify for this designation, an individual must, by April 15, 2021:~~
~~(i) successfully complete courses 101, 103, 501, and 503; and~~
~~(ii) successfully complete a comprehensive auditing practicum.~~
~~(b) For an individual commencing employment as an ad valorem personal property auditor/appraiser on or after April 15, 2019 to qualify for this designation, an individual must within 24 months of commencing that employment:~~
~~(i) successfully complete courses 101, 103, 501, and 503; and~~
~~(ii) successfully complete a comprehensive auditing practicum.~~
~~(c) Upon designation, the auditor/appraiser may value locally assessed personal property for ad valorem taxation purposes.~~
~~(8) Ad valorem centrally assessed valuation analyst.~~
~~(a) In order to qualify for this designation, an individual must:~~

~~—— (i) successfully complete courses 501 and 504;~~
~~—— (ii) successfully complete a comprehensive valuation practicum; and~~
~~—— (iii) attain and maintain state licensed or state certified appraiser status.~~
~~—— (b) Upon designation, the analyst may value centrally assessed property for ad valorem taxation purposes.~~
~~—— (9) If a candidate fails to receive a passing grade on a final examination, two re-examinations are allowed. If the re-examinations are not successful, the individual must retake the failed course. The cost to retake the failed course will not be borne by the Tax Commission.~~
~~—— (10) A practicum involves the appraisal or audit of selected properties. The candidate's supervisor must formally request that the Property Tax Division administer a practicum.~~
~~—— (a) Emphasis is placed on those types of properties the candidate will most likely encounter on the job.~~
~~—— (b) The practicum will be administered by a designated appraiser assigned from the Property Tax Division.~~
~~—— (11) An appraiser trainee referred to in Section 59-2-701 shall be designated an ad valorem associate if the appraiser trainee:~~
~~—— (a) has completed all education and practicum requirements for designation under Subsections (5), (6), or (8); and~~
~~—— (b) has not completed the non-education requirements for licensure or certification under Title 61, Chapter 2b, Real Estate Appraiser Licensing and Certification.~~
~~—— (12) An individual holding a specified designation can qualify for other designations by meeting the additional requirements under Subsections (5), (6), (7), or (8).~~
~~—— (13)(a) Maintaining designated status for individuals designated under Subsection (7) requires completion of 6 hours of Tax Commission approved classroom work every two years.~~
~~—— (b) Maintaining designated status for individuals designated under Subsections (5), (6), and (8) requires maintaining their appraisal license or certification under Title 61, Chapter 2b, Real Estate Appraiser Licensing and Certification.~~
~~—— (14) Upon termination of employment from any Utah assessment jurisdiction, or if the individual no longer works primarily as an appraiser, review appraiser, valuation auditor, or analyst/administrator in appraisal matters, designation is automatically revoked.~~
~~—— (a) Ad valorem designation status may be reinstated if the individual secures employment in any Utah assessment jurisdiction within four years from the prior termination.~~
~~—— (b) If more than four years elapse between termination and rehire, and:~~
~~—— (i) the individual has been employed in a closely allied field, then the individual may challenge the course examinations. Upon successfully challenging all required course examinations, the prior designation status will be reinstated; or~~
~~—— (ii) if the individual has not been employed in real estate valuation or a closely allied field, the individual must retake all required courses and pass the final examinations with a score of 70 percent or more.~~
~~—— (15) All appraisal work performed by Tax Commission designated appraisers shall meet the standards set forth in section 61-2b-27.~~
~~—— (16) If appropriate Tax Commission designations are not held by assessor's office personnel, the appraisal work must be contracted out to qualified private appraisers. An assessor's office may elect to contract out appraisal work to qualified private appraisers even if~~

personnel with the appropriate designation are available in the office. If appraisal work is contracted out, the following requirements must be met:

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

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

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

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

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