

**R884. Tax Commission, Property Tax.**

**R884-24P. Property Tax.**

**R884-24P-19. Appraisal ~~er~~al Personnel and other Designation Programs Pursuant to Utah Code Ann. Sections 59-2-701, ~~and~~ 59-2-702, 59-702.5, and 59-2-1001.**

(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) "Greenbelt" means property that is assessed under Title 59, Chapter 2, Part 5, Farmland Assessment Act.

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

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

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

~~(e)~~(h) "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 enough 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 appraisal personnel designations:

- (A) administrator;
- (B) centrally assessed valuation analyst;
- (C) general real property appraiser;
- (D) personal property auditor or appraiser; ~~and~~
- (E) residential appraiser; and
- (F) greenbelt specialist.

(ii) In addition to the designations described in Subsection (3)(a)(i), the division may grant the following associate appraisal personnel 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) an appraiser;
- (B) a review appraiser;
- (C) a valuation auditor;
- (D) an analyst providing oversight and direction to one or more appraisers or auditors;

~~[or]~~

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

(F) a greenbelt specialist.

(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

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

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

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

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

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

(iii) Reinstatement under this Subsection (3)(d) does not apply to the designation described in Subsection (3)(a)(i)(A).

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

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

(i) successfully complete the following courses:

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

(B) Course 501, Assessment Practice in Utah;

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

(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 (4)(b)(i);

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

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

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

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

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

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

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

(i) successfully complete the following courses:

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

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

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

(iii) successfully complete to the satisfaction of the division a comprehensive valuation 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 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)(a) An individual who is granted a greenbelt specialist designation may:
  - (i) receive and process a greenbelt application;
  - (ii) calculate Animal Unit Months (AUMs);
  - (iii) monitor greenbelt parcels for compliance;
  - (iv) appropriately classify greenbelt properties;
  - (v) conduct cyclical audits to ensure ongoing qualification;
  - (vi) perform field inspection audits; and
  - (vii) calculate rollback taxes.
- (b) To be granted the designation of greenbelt specialist, an individual shall:
  - (i) successfully complete the following courses:
    - (A) Course 22, FAA Program Administration;
    - (B) Course 44, Agricultural Appraisers Outstanding in Their Field;
    - (C) Course 501, Assessment Practice in Utah, including passing the final examination;
  - and
  - (D) Course 502, Mass Appraisal of Land, including passing the final examination; and
  - (ii) successfully complete a hands-on experience managing or working with greenbelt areas, under the supervision of an individual approved by the division to supervise the hands-on experience.
- (c) To maintain a designation under this Subsection (9), an individual shall successfully complete every two years:
  - (i) Course 22, FAA Program Administration; or
  - (ii) Course 44, Agricultural Appraisers Outstanding in Their Field.
- (10)(a) An individual who is granted a hearing officer designation may act as a hearing officer for a county board of equalization in accordance with Section 59-2-1001.
  - (b)(i) To be granted a hearing officer designation an individual shall successfully complete Course 43, County Board of Equalization Hearing Officer Training.
  - (ii) The division may not allow an individual to take Course 43 unless the individual is currently appointed as a county board of equalization hearing officer.
  - (c) The division shall revoke an individual's hearing officer designation if the individual does not successfully complete:
    - (i) Course 43, County Board of Equalization Hearing Officer Training, at least once within every four-year period after the day on which the individual last successfully completed the course; and

(ii) Course 46, Annual Update – County Board of Equalization Hearing Officer Training, every year the individual is not required to complete Course 43.

(d) The division shall confer a designation of completion to an individual granted a hearing officer designation in accordance with Section 59-2-1001.

(11)(a) To be granted a county property tax designation an individual shall:

(i) successfully complete:

(A) Course 43, County Board of Equalization Hearing Officer Training; and

(B) Course 507, Local Government Duties in Property Valuation and Taxation; and

(ii) at the time the individual successfully completes a course described in Subsection (11)(a)(i), be:

(A) serving as a member of a county legislative body;

(B) serving as a county auditor;

(C) working at a county auditor office with matters involving property valuation;

(D) except for a county assessor, serving as a county officer who is involved with property valuation; or

(E) serving as a deputy county officer who oversees tax sales.

(b) The division shall revoke an individual's county property tax designation if the individual does not successfully complete, while serving in a position described in Subsection (11)(a)(ii):

(i) Course 43, County Board of Equalization Hearing Officer Training, at least once within every four-year period after the day on which the individual last successfully completed the course;

(ii) Course 46, Annual Update – County Board of Equalization Hearing Officer Training, every year the individual is not required to complete Course 43;

(iii) Course 507, Local Government Duties in Property Valuation and Taxation, at least once within every four-year period after the day on which the individual last successfully completed the course; and

(iv) Course 47, Property Assessment and Legislative Changes: Yearly Review, every year the individual is not required to complete Course 507.

(c) The division shall confer a designation of completion to an individual granted a county property tax designation, in accordance with Section 59-2-1001.

~~[(9)]~~ (12) For purposes of this section, a course is considered to be successfully completed if the individual attended 100% of the classes for the course.

~~[(10)]~~ (13) (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%.

(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)]~~ (13) (b)(i), the individual may not take the final examination again until the individual retakes the course.

~~[(11)]~~ (14) (a) If an individual is required to complete a practicum for a designation described in Subsections (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)]~~(15) 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)]~~(12);

(iii) provide the division reasonable advance notice of withdrawal from a course; or

(b) under circumstances similar to those listed in Subsection ~~[(12)]~~(15)(a) as determined by the division.

~~[(13)]~~(16)(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.