



MAINE REVENUE SERVICES PROPERTY TAX DIVISION PROPERTY TAX BULLETIN NO. 22

TRAINING AND CERTIFICATION

REFERENCE: 36 M.R.S. §§ 310 - 312, 318; MRS Rule 205.

April 12, 2018; replaces January 13, 2017 revision

1. General

Local property tax is a major source of revenue supporting government services and activities in the State of Maine. If accurate equalization of assessments, as directed by statute, is to be attained, qualified people are needed to perform assessment administration duties. The Legislature has enacted legislation to meet the need for properly trained assessors. The objective of this legislation is to develop a level of competence in assessment administration so that all property will be equitably assessed according to the laws of the State of Maine.

The law requires Maine Revenue Services (MRS) to hold qualifying examinations and issue certificates to individuals who demonstrate a minimum level of knowledge of the assessment administration duties necessary to be an assessor. Certification is an indication of an individual's knowledge and not a guarantee that he or she has the ability to perform assessment administration duties. This bulletin provides information relative to introductory training courses, certification examinations, and the annual Maine Property Tax School.

For purposes of this bulletin, "assessment administration duties" means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy. "Assessor" means an individual who performs assessment administration duties.

2. Administration

The assessor training and certification program is administered by the Property Tax Division of MRS. The Property Tax Division offers an exam for certification as a Certified Maine Assessor (CMA).

Higher levels of certification are available to assessors who have passed the CMA exam. The higher levels – CMA-2, CMA-3, and CMA-4 – are achieved through experience and the completion of a series of advanced educational courses. For more information, see MRS Rule 205 – Certification of Assessors and Bulletin No. 26 – Advanced Assessor Training and Certification.

Each certification level requires a specific number of annual continuing education hours.

A certificate does not guarantee the holder a position as an assessor. However, municipalities ordinarily consider these certificates part of the qualification when choosing an assessor and certain positions require an individual to be certified. See 36 M.R.S. §§ 327, 330 and section 4 below.

3. Training Courses

The Property Tax Division offers three introductory courses in assessing:

A. Course PT101. This course covers:

- (1) Property and Value;
- (2) Assessment and the Appraisal Process;
- (3) Property Assessment Records;
- (4) Mass Appraisal; and
- (5) Public Relations.

B. Course PT102. This course covers:

- (1) Laws Relating to Property Taxation; and
- (2) Assessment Office Administration.

C. Course PT103. This course covers:

- (1) The Cost Approach to Value;
- (2) The Market Approach to Value;
- (3) The Income Approach to Value;
- (4) Use of Pricing Schedules;
- (5) Valuation of Residential Buildings;
- (6) Valuation of Commercial Properties;
- (7) Valuation of Land; and
- (8) Depreciation and Obsolescence.

Each introductory course concludes with an exam which, at the discretion of the instructor, may be open-book. Exams are generally corrected and reviewed in class on the final day.

The courses are taught by qualified instructors, approved by the Property Tax Division, who have shown a willingness and aptitude for teaching. Course locations depend on the convenience of the

instructor and students. Each introductory course is also offered at the annual Maine Property Tax School.

Additional information pertaining to training courses may be found below in sections 5 and 6 and on the Property Tax Division website at: www.maine.gov/revenue/propertytax.

4. Certification

Certification exams are held at the annual Maine Property Tax School and at least three other times and places during the year. Students are allowed pencils and a calculator only; no other materials may be brought into the testing room. All necessary reference material is included in the exam packets. The time limit for the examination is eight hours.

The CMA examination is composed of five parts:

- A. Part I poses 25 short answer/essay questions covering all aspects of Maine property tax law. This part is open-book, with a copy of Property Tax Division rules and bulletins and the publication "Laws Relating to Property Taxation" furnished to students. Correct answers involve one or more short sentences. The time limit for Part I is four hours.

On completion, Part I – along with the rules, bulletins, and law book – must be returned to the testing monitor in exchange for the second packet, which contains Parts II through V of the exam. Parts II through V have no individual time limits, but all parts (I – V) must be completed within the eight-hour time limit.

- B. Part II contains 50 multiple choice questions on assessment theory, including concepts of value, concepts of property, and assessment mathematics.
- C. Part III contains 50 multiple choice questions generally dealing with land valuation and tax maps.
- D. Part IV contains 50 multiple choice questions on the cost approach to value and the market approach to value.
- E. Part V contains 50 multiple choice questions on the income approach to value, land valuation, assessment ratio studies, and mapping mathematics.

The CMA certificate is awarded to individuals who achieve a score of 70% or better on each part of the CMA exam. A score of 80% or better on any part may be carried over for up to 18 months, to allow a candidate the opportunity to pass the other parts. A CMA certificate is an indication that the holder has sufficient knowledge of assessment administration duties to perform adequately in situations encountered by any Maine municipality. Some assessor positions may require additional qualifications.

Information relating to training and certification is included in MRS Rule 205 – Certification of Assessors. Certificates must be renewed annually, and require between 16 and 28 hours of classroom training approved by MRS during the previous year. **Note:** All certificates, beginning January, 2017, require 3.5 hours of ethics training every three years for certificate renewal.

Any person performing the duties of a professional assessor of any municipality must, by law, be certified in the manner outlined in this bulletin. The term “professional assessor” means a person who is employed full-time by one or more municipalities and devotes at least 75% of his or her time to assessment administration. Violation of this required certification is punishable by a fine. 36 M.R.S. § 312. A professional assessing firm must employ at least one certified assessor.

5. Certification Renewal.

Note: Beginning January, 2017, all certified assessors must complete 3.5 hours of ethics training every three years to attain certification renewal. Ethics training must be approved as such by the Chief of Training and Certification and may be included in the annual classroom training requirement. The certification renewal requirement to complete the applicable number of hours of approved classroom training may be fulfilled, at least in part, by attending approved seminars and courses that are scheduled periodically throughout the year. These sessions attempt to satisfy the educational needs of local assessors in such areas as:

- A. Accounting procedures for assessors;
- B. Advanced assessment ratio analysis;
- C. Agricultural assessment of barns, poultry houses, and silos;
- D. Assessment of multi-housing residential property;
- E. Commercial-industrial assessment;
- F. Computerized assessment, CAMA, and GIS applications;
- G. Cost schedules and market data studies;
- H. Current use valuation of farmland, woodland, open space and working waterfront;
- I. Land use regulations;
- J. Land frontage value for rivers, lakes, ocean, and islands;
- K. Legal aspects of assessment administration;
- L. Mass appraisal and revaluation;
- M. Mobile home valuation;
- N. Personal property assessment;
- O. Pricing manuals; Marshall & Swift;
- P. Property tax map drafting and deed interpretation;
- Q. Public utility assessment;

- R. Seasonal property valuation of camps, cottages and huts;
- S. State valuation;
- T. Ethics; and
- U. Advanced topics for CMA-2, CMA-3, and CMA-4 certifications.

In addition to the approved classroom training requirement, assessors with higher levels of certification (CMA-2, CMA-3, and CMA-4) are required to complete between five and 12 hours of advanced assessor training each year to renew their certifications. MRS approves courses for advanced assessor training. For more information, see MRS Rule 205 – Certification of Assessors and Bulletin No. 26 – Advanced Assessor Training and Certification.

6. Maine Property Tax School

The Maine Property Tax School, held for one week each year, provides training for Maine assessors as well as others involved in assessment administration in the State of Maine. The Maine Property Tax School is also an opportunity to attend approved classroom training for certification renewal.

In addition to the three introductory courses outlined in section 3, instruction has historically included:

- A. Review Course. The review course is a four-day general review of all topics contained in the introductory courses. While this course is open to all candidates for certification, anyone registering for it should have at least a basic understanding of property tax assessment.
- B. General Courses. Certification renewal requirements may be fulfilled by successfully completing the applicable number of general course credit hours. For examples, see section 5.
- C. Advanced Courses. Beginning in 2017, the Maine Property Tax School may offer one or more courses approved for advanced assessor training, a necessary component for obtaining and maintaining the advanced assessor certifications CMA-2, CMA-3, and CMA-4.

Anyone wishing to receive notification of and application for the next Maine Property Tax School should notify the Property Tax Division (prop.tax@maine.gov), requesting to be added to the student mailing list. Prior years' Maine Property Tax School attendees will automatically be included in the following year's school notification.

7. Recommended Reading and/or Reference Material

Property Appraisal and Assessment Administration; and
Property Assessment Valuation
International Association of Assessing Officers
314 West 10th Street, Kansas City, Missouri 64105
www.iaao.org

The Appraisal of Real Estate
Appraisal Institute
200 W. Madison, Suite 1500, Chicago, IL 60606
www.appraisalinstitute.org

Assessment Manual:
Laws Relating to Property Taxation; and
Property Tax Bulletins
Maine Revenue Services
Property Tax Division
P.O. Box 9106, Augusta, ME 04332-9106
www.maine.gov/revenue/propertytax

Municipal Assessment Manual
Maine Municipal Association
60 Community Drive, Augusta, ME 04330
www.memun.org

Marshall & Swift Cost Manuals
CoreLogic
40 Pacifica, Suite 900, Irvine, CA 92618
www.corelogic.com

RSMeans Building Construction Costs
RSMeans
1099 Hingham St, Suite 201, Rockland, MA 02370
www.rsmeans.com

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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