

Alabama Certified Appraiser Exam  
(Personal Property)

*The following information will aid the candidate for the Alabama Certified Appraiser designation in applying for candidacy and in preparing to take the ACA comprehensive examination.*

**Design of Exam:**

The examination is comprehensive. It is designed to test for knowledge and understanding of both general and Alabama appraisal principles, procedures, and application of appraisal skills required of a professional personal property appraiser. The exam is in three parts. Part I (3 hrs) consists of 50 questions on General and State Appraisal Theory and Principles. Part II (2 hrs) consists of 30 problems based on general appraisal applications, and Part III (1 hr) consists of 10 problems on State of Alabama applications. The applicant must pass each of the three parts of the personal property exam with a 70% or higher.

**Length of Exam:**

The exam is designed as a 4-6 hour exam. Six hours is the maximum time allowed to take the exam.

**Basic Knowledge:**

Alabama IX/Personal Property Appraisal Manual; Alabama Personal Property Audits; IAAO-500/Assessment of Personal Property; and IAAO-101/Fundamentals of Real Property Appraisal are the common body of knowledge shared by each candidate. The exam has been developed around these courses.

**Dates and Location of Exam:**

The ACA Exam will be given on March 16, 2012 in Auburn Alabama.

**Examination and Certification Fee:**

A non-refundable fee of \$90.00 should be submitted by the applicant at the time of applying for Admission to Candidacy. The fee includes the cost of the examination and processing cost. Please make check payable to AUBURN UNIVERSITY.

**Other (Deadline):**

If the applicant is registered for a course to be held **after** the application deadline, the January 27 deadline still applies. On the application indicate the course and the date it is being held. These applications will be processed contingent on successful completion of the course. **Mail all applications to:**

Property Tax Certified Examinations  
Center for Governmental Services  
2236 Haley Center  
Auburn University, AL 36849-5225

## Steps for Obtaining ACA (Personal Property) Designation

## I. Application for Admission to Candidacy

- A. Successful completion of a minimum of 120 hours of approved coursework. The following courses (120 hours) are mandatory--Alabama IX/Alabama Personal Property Appraisal Manual; Alabama Personal Property Audits; IAAO-500/Assessment of Personal Property; and IAAO-101/Fundamentals of Real Property Appraisal. (Society of Real Estate Appraiser and the American Institute courses accepted by the International Association of Assessing Officers as an equivalent course for IAAO-101 may be substituted provided the candidate challenges and passes the IAAO examination.)
- B. Completion of Application for Admission to Candidacy
- C. Signature of Immediate Supervisor and Elected Official.

## II. Completion of Appraisal Experience Questionnaire

- A. Applicant may *not* apply to take the examination *prior* to completion of the minimum of three years experience.
- B. A minimum of three years experience in Alabama appraisal procedures. *Candidate's experience must include a minimum of 12 months field related appraisal of personal property, while the remainder may be appraisal and valuation activities carried out in the office.* Out-of-State experience will be reviewed on a case by case basis. Out-of-State experience of three years or more will equal to not more than one year of In-State. *The required years of experience must be met by application closing date.*
- C. Complete the Appraisal Experience Questionnaire by indicating the number of months experience in performing the applicable listed tasks. In the appropriate space indicate whether you have assisted or been solely responsible for the task. In the appropriate space indicate the number of appraisals and audits performed.
- D. Signature of Immediate Supervisor and Elected Official.

## III. Review by Committee

## IV. Notification of the Applicant

## V. Administration of the Exam

## VI. Notification of Exam Results

CGS will notify the Department of Revenue of exam results. The Department will then notify the candidate of the results. The designation will be conferred upon the successful candidate by the Department of Revenue.

Alabama Certified Appraiser (Personal Property)  
Application for Admission to Candidacy

Name \_\_\_\_\_ Title \_\_\_\_\_

Social Security # \_\_\_\_\_ County \_\_\_\_\_

Address \_\_\_\_\_  
Street City/State Zip

Phone (Office) \_\_\_\_\_ FAX \_\_\_\_\_

REQUIRED COURSES	COURSE LOCATION	COURSE DATE	GRADE
IAAO-101/Fundamentals of Real Property Appraisal			
IAAO-500/Assessment of Personal Property			
AL IX/Personal Property Appraisal Manual			
Personal Property Audits			
ELECTIVE COURSES*			GRADE

\* Applicant, supervisor (if not elected official) and elected official must sign Appraisal Experience Questionnaire.

I have taken the ACA (Personal Property) Exam in the past. YES NO (Circle One)

If YES, \_\_\_\_\_ (Year)

Candidates who have not passed the examination must wait until the next year's exam.

A letter will be sent to those who fail indicating concept areas that were missed by 30% or more and a course will be recommended by the Property Tax Division of the Alabama Department of Revenue and the Center for Governmental Services to assist the participant in gaining the necessary knowledge and skills in the concept areas missed.

**FOR CGS USE ONLY**

Date Received \_\_\_\_\_ Application Number \_\_\_\_\_

Course Hours Verified \_\_\_\_\_ Experience Verified \_\_\_\_\_

ADMISSION TO CANDIDACY APPROVED \_\_\_\_\_

APPLICANT'S NAME \_\_\_\_\_

Appraisal Experience Questionnaire (please type or print)

Title	Beginning Date	Ending Date
Employer	Department	
Employer's Address		
Immediate Supervisor	Title	Phone #

PLEASE READ CAREFULLY!!

In the following table indicate the **number of appraisals and audits performed**. In the appropriate space indicate whether you have **ASSISTED** or been **SOLELY RESPONSIBLE** for the task. On separate forms, provide the information requested for each appraisal position you have held.

My field experience began: \_\_\_\_\_  
 \_\_\_\_\_ Month/Year

Task	# of months I assisted others in performing tasks	# of months I have been solely responsible for performing tasks
Reviewing personal property returns		
Reconciling BPP return with real property appraisal		
Discovering non-reporting business		
Calculating personal property values including add-on equipment to motor vehicles		
Calculating value based on: Grid method		
Pricing guides		
Income		
Estimating all forms of depreciation including: Physical depreciation		
Functional depreciation		
Economic obsolescence		
Explaining/reviewing/defending values and procedures Informal hearings		
Formally with Board of Equalization		
Formally with court		
	<i>Number of months I have conducted</i>	<i>Number of months I have been performing task</i>
Conduct Physical inspections		
Telephone audits		
Physical inspection audits		
Detailed desk audits		
Detailed on-site audits		

**Make additional copies of this page if necessary.**

After reviewing this experience questionnaire, I verify that the above information is accurate, and truly reflects the appraisal duties and responsibilities performed by the applicant.

Applicant's Signature \_\_\_\_\_ Date \_\_\_\_\_

Elected Official's Signature \_\_\_\_\_ Date \_\_\_\_\_

Immediate Supervisor's Signature \_\_\_\_\_ Date \_\_\_\_\_

(Required if Elected Official is not Immediate Supervisor)