

Overview Alabama Certified Appraiser Program – Personal Property

The Alabama Department of Revenue, in cooperation with the Center for Governmental Services at Auburn University, provides an educational program to assure that State and county personnel achieve more equitable administration of the property tax laws of the State of Alabama. The program is designed to enhance the appraisal, mapping, and management skills so that participants may be certified by the State. Those eligible to achieve certification are the elected and appointed county property tax officials and staff and the Property Tax Division staff of the State Department of Revenue.

Program Objectives

- To improve knowledge in the fields of appraising, mapping, and management.
- To maintain high standards in property tax administration.
- To increase professionalism in state and county property tax offices.

These objectives will be fulfilled through five curricula leading to the designation of: Alabama Certified Appraiser of Real Property, Alabama Certified Appraiser of Personal Property, Alabama Certified Tax Administrator, Alabama Certified Mapper, and Alabama Certified License Commissioner. In addition, the Support Staff Development Program provides two levels of recognition for support staff members who have met education and experience requirements.

Alabama Certified Appraiser Requirements

1. A minimum of three years experience in the field of designation choice is required while the official job title of candidates for designation will not be considered in determining eligibility for candidacy. Effective March 2003, all candidates must meet the three-year experience requirement in order to take the comprehensive exam. Candidates for a designation must be found by the Department of Revenue to have three years of qualifying experience, as of the application closing date, to include the performance of the full range of responsibilities in the discipline for which they are seeking designation.
2. Successful completion of the minimum hours of approved coursework is required for each individual designation track. “Approved coursework” is defined as classroom attendance with a proctored exam.
3. Admission approval by the “Candidacy Review Committee” is required.
4. Successful completion of a comprehensive examination for the designation track.
5. Unsuccessful candidates must reapply to take the exam at the next offering of the exam.

Personal Property Appraiser Education Track

Four Courses are required:

- Personal Property Appraisal Manual
- Personal Property Audits
- IAAO-500/Assessment of Personal Property
- IAAO-101/Fundamentals of Real Property Appraisal

A total of 120 course work hours must be completed before sitting for the examination.

Continuing Education Requirements

An individual must be an active employee of the State of Alabama or an Alabama county in the property tax field in order to be certified or re-certified in a designation. Thirty hours of approved courses must be completed every three years to maintain certification. If a tested course is taken, the examination for that course must be passed in order for any credit to apply. Of the thirty hours required for re-certification, fifteen hours credit is allowed for courses and workshops offered by the JEAC, AAAO, AATA, or other approved associations in which there is no examination, also called *untested credit*. The remaining fifteen hours credit must be from courses and workshops approved by the JEAC in which an examination is given. Participants may carry over no more than a total of thirty hours of coursework to the next three-year period. Fifteen of these hours must be tested hours.

Professional Achievement Award

Pursuant to *Code of Alabama 1975* (40-1-46), any appraiser, mapper, or tax administrator who successfully completes the Department of Revenue Property Tax Education and Certification Program and is awarded the designation of *Alabama Certified Appraiser*, *Alabama Certified Mapper*, or *Alabama Certified Tax Administrator* may be paid \$1,200 annually, prior to taxes and subject to the appropriations contained in Code of Alabama 1975 (40-7-70), by the Department of Revenue for this professional achievement.

Recipients must have been certified for six months prior to October 1, employed by a county in the property tax field, and may receive payment for only one designation. A tax administrator must be an elected or appointed county Tax Assessor, Tax Collector, Revenue Commissioner, or License Commissioner. The Department of Revenue provides applications to all potentially eligible holders of a certification as reflected on the current list maintained by the Center for Governmental Services. The Department verifies the applicant's status and certified the applicant's eligibility to the State Comptroller's Office for payment of the award.