

DRAFT REGULATION
NEBRASKA ADMINISTRATIVE CODE

Title 350 - Nebraska Department of Revenue, Property Assessment Division and ~~Taxation~~

Chapter 71 - Education, Certification, and Designation ~~Re-certification~~ Regulations

Effective Date ~~1/3/07~~

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Title 350-Nebraska Department of Revenue, Property Assessment Division and Taxation
Chapter 71-Education, Certification and Designation Re-certification Regulations

REG-71-001 PURPOSE

001.01 ~~The purpose of these~~ These regulations describe ~~is to provide all holders of assessor certificates interested in the assessment process with the~~ minimum skills, knowledge, and competence necessary for accurate assessment and appraisal of property for tax purposes. Such skills, knowledge, and competence may be gained through assessment and appraisal training and education programs. These programs provide assessors and appraisers a vehicle for gaining greater professionalism in their duties by offering a means for state certification or designation.

(Neb. Rev. Stat. ~~Sections §§~~ 77-414 and 77-702, (2008) R.R.S. 2003.)

REG-71-002 DEFINITIONS

002.01 Approved course ~~shall~~ mean a course of instruction offered by a provider with knowledge in assessment or appraisal processes, recommended by the Nebraska ~~Assessment~~ Education, and Certification, and Designation Advisory Board and approved by the Property Tax Administrator.

002.02 ~~Provider shall mean the administrator of a course, such as the International Association of Assessing Officers (IAAO).~~ Certificate holder means any individual who has been certified or recertified to hold the office of assessor or deputy assessor.

002.03 ~~Credit hour shall mean one hour of instruction in an approved course~~ Certification means the original assessor's certificate verifying successful completion of an examination administered by the Property Tax Administrator or Tax Commissioner conferring statutory rights on those holding a certificate.

002.04 ~~Nebraska Assessment Education, and Certification Advisory Board shall mean a committee of county and state assessors and representatives from the Department of Property Assessment and Taxation as defined in REG 71-003~~ Certified mass appraisal designation means a designation certifying the successful completion of a course of study in the process of valuing a group of properties as of a given date using common data, standardized methods, and statistical testing, the completion of the experience requirements as defined in Reg. 71-009, and the completion of the appraisal report requirements of Reg. 71-010.

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~~002.05~~ County assessor means an elected or appointed county assessor with the duty to appraise, value, or assess real and personal property within a county. County assessor includes a county clerk who is an ex officio county assessor.

~~002.065~~ Certification shall mean the original certificate verifying successful completion of an examination administered by the Property Tax Administrator or State Tax Commissioner conferring statutory rights on those holding a certificate Credit hour means one hour of instruction in an approved course.

~~002.076~~ Re certification shall mean a continuation of certification when all requirements of these regulations have been met Assessor Certificate means the certificate that is given to any individual who has successfully completed and passed an examination given by the Property Tax Administrator or the Tax Commissioner.

~~002.087~~ Designation holder means any individual who has been certified or recertified with a certified mass appraisal designation pursuant to these regulations.

~~002.098~~ Certificate holder shall mean any individual who has been certified or re-certified to hold the office of assessor or deputy assessor Division means the Property Assessment Division of the Nebraska Department of Revenue.

~~002.1099~~ Year shall mean calendar year. Evidence of completion means documentation from a provider, instructor or educational institution showing the name of the applicant, education provider, course, course hours, and the dates of the course, workshop or seminar.

~~002.119~~ Four (4) year period shall means four (4) calendar years, beginning January 1, of each county assessor election cycle such as 2003, 2007, and 2011.

~~002.121~~ Evidence of completion shall mean documentation from a provider, instructor or educational institution showing the name of the applicant, education provider, course, course hours and the date(s) of the course, workshop or seminar. IAAO means the International Association of Assessing Officers.

~~002.132~~ IAAO shall mean the International Association of Assessing Officers. Nebraska Assessment Education Certification and Designation Advisory Board means a committee of county assessors, state assessors assessment or appraisal staff, and representatives from the Division as defined in REG-71-003.

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~~002.143 County Assessor Certificate shall mean the certificate that is given to any individual who has successfully completed and passed an examination given by the Property Tax Administrator or the State Tax Commissioner.~~ Provider means the administrator of a course, such as the IAAO.

~~002.154 Revocation shall mean the procedure to invalidate a county assessor's certificate.~~ Recertification or redesignation means a continuation of certification or designation when all requirements of these regulations have been met.

002.16 Revocation means the procedure to invalidate a county assessor's certificate or a certified mass appraisal designation.

002.17 Certified Mass Appraisal Trainee means an individual who has successfully completed the required course of study required in Reg. 71-008.02D.

002.18 Year means calendar year.

~~(Neb. Rev. Stat. Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.)~~

REG-71-003 NEBRASKA ~~ASSESSMENT~~-EDUCATION, ~~AND~~ CERTIFICATION, AND DESIGNATION
ADVISORY BOARD MEMBERS

003.01 Membership ~~on the Advisory Board shall~~ consists of:

003.01A Three county assessors or deputy county assessors, each having a minimum of ~~one hundred twenty (120)~~ credit hours of approved courses, ~~selected by the executive board of the County Assessors Association of Nebraska;~~

~~003.01B One state assessor who has a minimum of one hundred twenty (120) credit hours of approved courses, selected by the Property Tax Administrator;~~

003.01BC ~~Two~~ One representatives of the ~~Department of Division~~ Property Assessment and Taxation involved in advising, instructing, or and interpreting property tax law ~~who that have has~~ a minimum of ~~one hundred twenty (120)~~ credit hours of approved courses, selected by the Property Tax Administrator;

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003.01~~CD~~ The ~~Department of Division Property Assessment and Taxation~~ education coordinator.

003.01D Two persons holding an appraisal license issued through the Nebraska Real Estate Appraisal Board or are Nebraska Certified Mass Appraisal Designees.

003.02 The terms of the members ~~of the Advisory Board shall be~~ are as follows:

003.02A The voting members ~~of the Advisory Board shall~~ will be appointed for a term of two years;

003.02B The term of the ~~Department of Division Property Assessment and Taxation~~ education coordinator ~~shall be~~ is permanent;

003.02B(1) The education coordinator ~~shall be~~ is the chairperson and a non-voting member.

003.02C Members may be re-appointed for one additional consecutive term. All terms ~~shall~~ commence on July 1.

003.02D If a position; ~~other than the representative of the Department of Property Assessment and Taxation or the state assessor, on the Advisory Board~~ is vacated, ~~the executive board of the County Assessor/Review~~, the Property Tax Administrator will appoint a new member to complete the term of the original member.

003.02E ~~If one of the positions of the representative of the Department of Division Property Assessment and Taxation or the state assessor is vacated, the Property Tax Administrator shall appoint a new member to complete the term of the original member.~~

003.03 ~~Duties of the Advisory Board.~~

003.03A ~~The Advisory Board shall~~ To assist the Property Tax Administrator in developing and administering a program of continuing education for assessment and appraisal officials and individuals interested in the assessment and appraisal process.

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003.03B ~~The Advisory Board shall review~~ Review and recommend approval or denial, to the Property Tax Administrator, of providers and courses offered that have an emphasis on assessment and appraisal procedures, assessment law, property owner rights and responsibilities, duties of assessment officials, and other matters related to the assessment and appraisal of property for property tax purposes.

003.03C ~~The Advisory Board shall review~~ Review and recommend approval to the Property Tax Administrator regarding the examination for the county assessor certificate.

003.03D Review and recommend approval or denial to the Property Tax Administrator all applications for the certified mass appraisal designation.

003.04 ~~The Advisory Board shall meet at least once a year. All board members' expenses for travel, lodging, per diem, and other miscellaneous items pertaining to business conducted by the Advisory Board shall~~ must be submitted to the Property Tax Administrator for approval and payment by the Division. ~~Department of Property Assessment and Taxation.~~

003.04A The chairperson may schedule an emergency meeting of the ~~Advisory Board pursuant to Neb. Rev. Stat. Section § 84-1411.~~

003.05 All recommendations of the ~~Advisory Board shall be~~ are subject to approval by the Property Tax Administrator ~~pursuant to Neb. Rev. Stat. § Section 77-414.~~

~~(Neb. Rev. Stat. Sections §§ 77-414, and 77-702, (2008) R.R.S. 2003 and Neb. Rev. Stat. Section § 84-1411, (2009) R.S. Supp., 2006.)~~

REG-71-004 CRITERIA

004.01 Criteria for approval of continuing education courses ~~shall be~~ is as follows:

004.01A The continuing education courses must contribute to the maintenance and improvement of the quality of assessment or appraisal and be offered by an approved provider; (as set forth in REG 71-004.02)

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004.01B Credit hours for the same continuing education course, or if in the opinion of the Property Tax Administrator as an activity so similar as to be indistinguishable in content, ~~shall~~ will be approved only once in each four year period; and

004.01C Education courses approved by the Nebraska Real Estate Appraiser Board shall be approved as continuing education courses for continuing education credit or as a credit toward the certified mass appraisal designation.

004.01D To obtain credit for course(s) approved or similar in content offered outside the state of Nebraska, an applicant may request the Property Tax Administrator to approve the course(s) for the appropriate number of hours for re-certification credit or as a credit toward the certified mass appraisal designation.

004.01E Instructors, who are certificate holders, or certified mass appraisal designation holders may receive continuing education hours or certified mass appraisal designation credit for instructing approved continuing education courses. An instructor may receive one-half (1/2) hour of continuing education credit for each hour of instruction. No course may be counted more than once in a four year period.

004.01F Designated presentations ~~Presentations~~ offered by the Property Tax Administrator at the County Assessors Association of Nebraska workshops, ~~and~~ the Nebraska Association of County Officials ~~district~~ meetings, or courses offered by the Division ~~shall~~ will be approved as a continuing education course for continuing education credit or certified mass appraisal designation credit.

004.02 Criteria for approval ~~of providers~~ of assessment or appraisal courses ~~of study providers~~ ~~shall be~~ is as follows:

004.02A The provider must submit to the Property Tax Administrator a schedule of planned courses including dates and locations of all educational offerings for which they the provider is ~~are~~ seeking approval ~~for~~ at least 90 days prior to the first scheduled class session;

004.02A(1) The Property Tax Administrator may waive the ~~ninety (90)~~ days approval period.

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004.02B The provider must submit to the Property Tax Administrator a schedule of planned courses including dates and locations for all educational offerings that have been approved at least ~~fourteen~~ (14) days prior to the first scheduled class session.

004.02C Each provider ~~shall~~ must keep attendance records in a manner intended to insure full time attendance by students;

004.02D A document certifying satisfactory completion must be issued by the provider to each student upon completion of the course of study or continuing education activity;

004.02E The Property Tax Administrator ~~shall~~ must notify providers seeking approval for courses for certification, designation, and educational credit in writing of the approval or disapproval of such the courses and shall provide reasons for that determination.

004.02F In the event that a provider ~~shall~~ feel is aggrieved by as to the Property Tax Administrator's ~~determination of~~ disapproval of a course for continuing education or certified mass appraisal designation credit, the provider may file a protest with the ~~Property Tax Administrator Tax Commissioner~~ within thirty (30) days of that determination, pursuant to the Practice and Procedure Regulations, Chapter 90.

(Neb. Rev. Stat. ~~Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.~~)

REG-71-005 ASSESSOR CERTIFICATION

005.01 No person ~~shall be~~ is eligible to file for, assume, ~~or be~~ appointed to, or hold the office of county assessor, serve as a deputy assessor, ~~or hold the position of state assessment manager,~~ or hold the office of county clerk acting as ex officio county assessor unless ~~he or she holds a County valid Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner~~ has been issued to that person.

~~005.02 No person shall be eligible to file for, assume, be appointed to, or hold the office of county clerk acting as ex officio county assessor unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner.~~

005.032 ~~In order to~~ To obtain a ~~County an~~ Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. The examination shall test and determine the qualifications

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of the person to perform the duties of the assessor. The examination is offered in February, May, August, and November of each year, with additional examinations offered after a request by the county board pursuant to REG 71-005.02A. Successful completion of the examination ~~shall~~ requires a grade of ~~seventy (70)~~ percent or higher. The ~~Property Tax Commissioner Administrator~~ shall ~~will~~ be based upon the cost to prepare, review, administer, and grade the examination, as well as the cost to prepare and provide the application, study materials, and certificate.

005.02A If the office of county assessor is vacant, the county board may for good cause request a certification examination from the Property Tax Administrator. The request must be in writing and state the basis for the examination. The Property Tax Administrator must, within ten days of the receipt of the request, send notice of approval or disapproval of the request to the county board. If approved, the Property Tax Administrator will state the date, time, and place of the examination.

~~005.043 Beginning January 1, 2003, any~~ Any certificate holder who desires to retain a county assessor the certificate shall retake and successfully complete the examination given by the Property Tax Administrator within the last six ~~(6)~~ months of the four-~~(4)~~year period following the receipt of the certificate, ~~for the first time, or successfully renewing the certificate, or upon achieving~~ achieve the continuing education requirements established for re-certification ~~pursuant to REG 71-006.01.~~

~~(Neb. Rev. Stat. Sections §§ 23-1301, 23-3201, 23-3202, 23-3203 and 23-3204, (2007) and R.R.S. 1997, Neb. Rev. Stat. Sections §§ 77-115, 77-414, 77-421 and 77-702, (2008)-R.R.S. 2003, and Neb. Rev. Stat. Section 23-3202, R.S. Supp., 2006.)~~

REG-71-006 CERTIFICATE HOLDER RESPONSIBILITIES FOR RE-CERTIFICATION

~~006.01 Beginning January 1, 2003 thru December 31, 2006, all~~ All certificate holders must obtain 60 hours of approved continuing education within each four year period to be eligible to receive approval by the Property Tax Administrator for re-certification.

~~006.01A After January 1, 2003, any~~ Any individual that becomes a certificate holder during an unexpired four year period must obtain the required continuing education after becoming a certificate holder to receive approval by the Property Tax Administrator for re-certification. The required hours of approved education necessary to obtain re-certification ~~is shall be~~ determined as follows:

Number of months

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remaining in 4 year period X ~~60~~1.25 = Required hours for re-certification

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For example, if ~~an individual obtains~~ a certificate ~~during~~ is obtained in March of the ~~third~~ fourth year of the four year period, the hours of approved continuing education to be earned after obtaining the ~~their~~ certificate to be eligible for re-certification would be ~~44~~27, determined as follows:

21 9

X ~~60~~ 1.25 = ~~44~~ 27 hours

48

006.01B ~~Any individual that becomes a~~ If a county assessor certificate holder ~~is obtained~~ during the last year of an unexpired period, ~~no will not be required to obtain the~~ continuing education is ~~requirements established in REG 71-006.02A~~ until the next four-year period.

006.02 Assessor requirements.

006.02A ~~Any assessor~~ ~~Assessors~~ assuming office ~~on or after January 1, 2003~~, shall, within four years from the date of assuming the office, complete IAAO Course 101 - Fundamentals of Real Property Appraisal, and IAAO Course 300 - Fundamentals of Mass Appraisal, or ~~the~~ its equivalent ~~thereof~~.

006.02A(1) The Property Tax Administrator shall within 30 days, notify the assessor assuming office, in writing, that ~~they must meet~~ this requirement must be met ~~within the~~ ~~their~~ four-year period.

006.02B Assessors assuming office ~~on or after January 1, 2003~~ that have completed the required courses ~~in REG 71-006.02A~~ prior to taking office ~~are not~~ ~~shall not be~~ required to retake ~~the said~~ the courses. Assessors who have taken the required courses must provide evidence of completion to the Property Tax Administrator on forms provided by the ~~Tax Commissioner~~ Property Tax Administrator. All other continuing education requirements by the Property Tax Administrator for re-certification will be required.

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006.03 Application process and notification of continuing education.

006.03A All certificate holders ~~when seeking re-certification shall provide to the Property Tax Administrator~~ the following to the Property Tax Administrator:

006.03A(1) A completed application on a form provided by the Property Tax Administrator; and

006.03A(2) Evidence of the completion of continuing education courses ~~as defined in REG 71-002.10.~~

~~006.03BA(3)~~ Certificate holders ~~do not have will not need~~ to submit an application for credit hours earned at or for presentations offered by the Property Tax Administrator at the County Assessor's Association of Nebraska workshops, ~~and the Nebraska Association of County Officials district meetings,~~ or courses offered by the Division.

006.04 The Property Tax Administrator shall notify the certificate holder, in writing, of any credit hours that have ~~been disapproved for failing failed~~ to meet the requirements set in REG-71-004.01 ~~and have been disapproved.~~ The notice ~~shall set forth~~ will list the reasons for ~~such~~ disapproval.

006.05 ~~If In the event that~~ a certificate holder is ~~shall feel~~ aggrieved by ~~as to~~ the Property Tax Administrator's ~~determination for approval of hours, or the disapproval of credit hours,~~ they may file a protest may be filed with the ~~Property Tax Administrator~~ Tax Commissioner within 30 days of that decision pursuant to the Practice and Procedure Regulations, Chapter 90.

006.06 ~~By On or before~~ February 1 of each year, the Property Tax Administrator ~~shall will mail to post on~~ the Division's website an updated list of all certificate holders numbers, along with a copy of their completed educational record and the total number of of the remaining credit hours of continuing education credit hours necessary to achieve earned for that certificate number toward re-certification. ~~Notification shall be mailed to the last known address of the certificate holder.~~

006.06A ~~If In the event that~~ a certificate holder does not agree with the total number of ~~credit hours of~~ continuing education credit hours earned ~~that the Property Tax Administrator has recorded,~~ he or she ~~shall may~~ notify the Property Tax Administrator in writing, of any corrections ~~within 30 days of the February 1 mailing~~ by March 1st of each year.

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(Neb. Rev. Stat. Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.)

REG-71-007 CREDIT HOURS

007.01 Attendance is mandatory to receive continuing education credit hours for any continuing education course.

007.02 Partial continuing education credit hours for absences caused by ~~in~~ an emergency may be approved by the Property Tax Administrator based upon the percent of the class attended. For the purposes of this regulation, an emergency ~~shall include those~~ reasons constituting good cause, ~~addressed as follows:~~

007.02A Good cause ~~shall include~~, but is not be limited to:

007.02A Injury to or illness or death of an attendee ~~employee~~ or assessor; or

007.02B Injury to or illness or death of a member of the attendee ~~employee~~ or the assessor's family; or

007.02C Other circumstances which would create ~~render attendance at the continuing education course~~ a hardship upon the assessor or ~~his or her~~ attendee ~~employee~~.

007.03 If a course includes an examination, the applicant ~~shall~~ must take the examination. A passing grade is ~~not~~ required to receive continuing education credit hours.

(Neb. Rev. Stat. Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.)

REG-71-008 CERTIFIED MASS APPRAISAL DESIGNATION

008.01 An eligible applicant for the certified mass appraisal or the certified mass appraisal trainee designations must meet the following qualifications:

008.01A Be at least nineteen years of age;

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008.01B Hold a high school diploma, a certificate of high school equivalency, or have education acceptable to the Property Tax Administrator;

008.01C Has not been convicted of any felony or misdemeanor involving a breach of trust;

008.01D Be employed by:

008.01D(1) A governmental agency or subdivision involved in the valuation or equalization of property for ad valorem tax purposes; or

008.01D(2) An entity employed or contracted by ~~such~~ a governmental agency or subdivision.

008.02 Education Requirements.

008.02A Each applicant for the certified mass appraisal designation must complete 180 hours of mandatory education courses.

008.02B Mandatory education courses consist of the following:

008.02B(1) IAAO course 101, Fundamentals of Real Property Appraisal or an equivalent course approved by the Property Tax Administrator - 30 hours;

008.02B(2) IAAO course 102, Income Approach to Valuation or an equivalent course approved by the Property Tax Administrator - 30 hours;

008.02B(3) IAAO workshop 201, Appraisal of Land or an equivalent course approved by the Property Tax Administrator- 30 hours;

008.02B(4) IAAO course 300, Fundamentals of Mass Appraisal or an equivalent course approved by the Property Tax Administrator - 30 hours;

008.02B(5) IAAO course 311, Residential Modeling Concepts or IAAO Course 312, Commercial/Industrial Modeling Concepts or equivalent courses approved by the Property Tax Administrator - 30 hours;

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008.02B(6) A Nebraska property tax law course approved by the Property Tax Administrator - 15 hours; and

008.02B(7) The national Uniform Standards of Professional Appraisal Practice course offered by The Appraisal Foundation, or an equivalent course approved by the Property Tax Administrator - 15 hours.

008.02C If a course includes an examination, the examination must be taken by the applicant. An applicant for the certified mass appraisal designation must receive a passing grade in each required course.

Neb. Rev. Stat. § 77-702, (2008)

REG-71-009 EXPERIENCE REQUIREMENTS FOR CERTIFIED MASS APPRAISAL DESIGNATION

009.01 Each applicant for the certified mass appraisal designation must have 2,000 hours of mass appraisal experience. No more than 200 hours of mass appraisal experience may be derived from the appraisal of personal property.

009.02 Of the required 2,000 hours of mass appraisal experience, the applicant must document a minimum of 1,000 hours of experience in establishing values on property for ad valorem taxation purposes, of which no more than 200 hours may be derived from establishing values for personal property.

009.03 The applicant may petition the Property Tax Administrator to approve more than the 200 hours of experience from the appraisal of personal property. The applicant must demonstrate to the satisfaction of the Property Tax Administrator the experience entailed in determining the fair market value of personal property was comparable to the complexity and documented market research and analysis necessary for the valuation of real property. The applicant must also demonstrate to the satisfaction of the Property Tax Administrator that the personal property values comprised a predominant portion of the tax base of the county where the values were determined.

009.04 The 2,000 hours of mass appraisal experience may include map maintenance, sales validation, income validation, and quality control. The 1,000 hours of experience in establishing values on property for ad valorem taxation purposes may include: neighborhood analysis; land valuation; model building and testing; final review; and defenses of value during informal hearings, hearings before county boards of equalization, or hearings before the Tax Equalization and Review Commission.

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009.05 An applicant for the certified mass appraisal designation must submit three appraisal reports, each of which substantially conforms to the Uniform Standards of Professional Appraisal Practice Standard 6, to the Board.

Neb. Rev. Stat. § 77-702, (2008)

REG-71-010 RECIPROCITY FOR CERTIFIED MASS APPRAISAL DESIGNATION

010.01 An applicant for the certified mass appraisal designation who has completed one or more appraisal reports as a prerequisite for obtaining a professional designation from an appraisal sponsor of the Appraisal Foundation may file an application with the Property Tax Administrator to waive either or both of the appraisal report requirements of REG 71-010.

010.02 Any person who has received the Residential Evaluation Specialist and/or the Certified Assessment Evaluator designation (or the equivalent) from the IAAO is qualified for the certified mass appraiser designation, so long as that person has met the experience requirements of Reg. 71-009.

Neb. Rev. Stat. § 77-702, (2008)

REG-71-01108 PROPERTY TAX ADMINISTRATOR'S RESPONSIBILITIES

01108.01 The Property Tax Administrator shall conduct and contract for programs sufficient to allow certificate holders and certified mass appraisal designation holders to meet the continuing education requirements. These programs shall will be offered in various places throughout the state and at regular intervals.

01108.02 The Property Tax Administrator shall approve courses, and providers offering courses, on appraisal, and assessment, and taxation that will qualify for continuing education courses as required in REG 71-006.

008.03 The Property Tax Administrator shall approve courses on appraisal, assessment, and taxation offered that will qualify for continuing education courses as required in REG 71-006.

01108.0304 The Property Tax Administrator shall review and approve all applications for continuing education hours to determine if they have met the criteria as established in REG-71-004.01 have been met.

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~~(Neb. Rev. Stat. Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.)~~

REG-71-01209 EDUCATION RECORDS OF THE PROPERTY TAX ADMINISTRATOR

01209.01 The Property Tax Administrator will create and maintain education records for all certificate and certified mass appraisal designation holders.

01209.02 The records kept and maintained under this regulation are ~~shall be~~ subject to the Nebraska public records statutes.

~~(Neb. Rev. Stat. Sections §§ 77-414 and 77-702, (2008) R.R.S. 2003.)~~

REG-71-013 DESIGNATION HOLDER RESPONSIBILITIES FOR REDESIGNATION

013.01 All certified mass appraisal designation holders must successfully complete a minimum of 60 hours of approved continuing education every four years to be eligible to receive approval by the Property Tax Administrator for redesignation. ~~Such~~ These continuing education classes shall be ~~those classes~~ approved by the Property Tax Administrator.

013.02 No more than 30 hours may be carried forward from one four year period to the next.

013.03 Each holder of a certified mass appraisal designation must complete the IAAO standards of professional practice and ethics course or an equivalent seven-hour course approved by the Property Tax Administrator and the Nebraska property tax law course once every four year period.

Neb. Rev. Stat. §§ 77-414 and 77-702, (2008)

REG-71-014 DESIGNATION APPLICATION PROCESS AND NOTIFICATION OF CONTINUING EDUCATION

014.01 All holders of the certified mass appraisal designation seeking re-designation must provide the following to the Property Tax Administrator:

014.01A A completed application on a form provided by the Property Tax Administrator; and

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014.01B Evidence of the completion of continuing education courses as defined in REG-71-008.

Neb. Rev. Stat. §§ 77-414 and 77-702, (2008)

REG-71-015+0 RE-CERTIFICATION OR RE-DESIGNATION PROCESS

015+0.01 The Property Tax Administrator shall review all certificate holders and certified mass appraisal designation holders for continuing education hours.

015+0.02 Upon review of the information relating to continuing education hours for each certificate holder or certified mass appraisal designation holder, the Property Tax Administrator shall:

015+0.02A On or before December 31 of the last year of the four-year period, the Property Tax Administrator shall notify the ~~Notify in writing each~~ certificate holder or certified mass appraisal designation holder who has ~~successfully~~ met the continuing education requirements that the certificate or designation will be renewed; or as stated in REG 71-006.01.

015+0.02B Within 30 days, ~~Notify in writing~~ each certificate holder or certified mass appraisal designation holder of his or her failure to meet ~~have met~~ the continuing education requirement ~~as stated in REG 71-006.01~~. Failure to meet ~~have met~~ the continuing education requirement will result in the initiation of a revocation process to be initiated pursuant to REG-71-017+.

~~(Neb. Rev. Stat. Section §§77-414 and 77-702, (2008) R.R.S. 2003.)~~

REG-71-016+ REVOCATION PROCESS

016+0.01 The Tax Commissioner, or his or her designee, may revoke the assessor certificate or certified mass appraisal designation of any person found to have materially misstated his or her compliance with any of the provisions of these regulations.

0165.02 ~~The Property Tax Administrator~~ Tax Commissioner, shall have ~~has~~ the power to revoke the assessor ~~assessor's~~ certificate of any certificate holder or the designation of any certified mass appraisal designation holder, who is not an assessor, for failure to comply with the continuing education requirements ~~as provided in REG 71-006.01.~~

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0164.024A The ~~Property Tax Administrator~~ Tax Commissioner shall notify ~~the each~~ certificate holder ~~or certified mass appraisal designation holder of his or her~~ the intent to revoke ~~the their county assessor assessor's certificate or designation for failing failure~~ to maintain continuing education hours.

0164.024B Upon ~~receiving a notice receipt~~ of the ~~Property Tax Administrator's Tax Commissioner's~~ notice of intent to revoke an assessor certificate ~~or certified mass appraisal designation, a certificate holder other than a county assessor, or deputy county assessor may request~~ a hearing with the ~~Property Tax Administrator Tax Commissioner may be requested~~ within ~~thirty (30)~~ days of the notice of intent to revoke pursuant to the Practice and Procedures Regulation, Chapter 90.

0164.024B(1) The ~~Property Tax Administrator Tax Commissioner shall will~~ act upon the evidence presented at the hearing and ~~shall issue~~ a written order. A copy of the ~~Property Tax Administrator's Tax Commissioner's~~ written order ~~revoking or suspending the certificate shall will~~ be mailed ~~to the person~~ within seven (7) days after the date of the written order. If the ~~Property Tax Administrator Tax Commissioner~~ revokes the assessor certificate ~~or certified mass appraisal designation~~, the certificate ~~or designation~~ holder may appeal the ~~Property Tax Administrator's Tax Commissioner's~~ written order within ~~thirty (30)~~ days after the date of the order to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. ~~§ Section~~ 77-5013.

0164.032 If the certificate holder ~~or designation holder~~ is a county assessor, or deputy county assessor, ~~or a county appraiser, deputy county appraiser, or appraiser assistant,~~ the ~~Property Tax Administrator Tax Commissioner shall will~~ notify in writing the ~~certificate holder or designation holder assessor or deputy assessor~~ and the county board of equalization that the ~~Property Tax Administrator Tax Commissioner~~ intends to revoke the assessor's certificate ~~or certified mass appraisal designation~~ for failure to maintain continuing education hours. ~~The certificate or designation holder shall be considered suspended until the final disposition of the revocation hearing.~~ (See Neb. Stat. ~~§ Section~~ 77-1330 and Proceedings Instituted by the Department of ~~Revenue Property Assessment and Taxation~~ Regulations, Chapter 91.)

0164.032A ~~The Such~~ notice ~~shall must~~ be at least ~~thirty (30)~~ days prior to a hearing before the ~~Property Tax Administrator Tax Commissioner, regarding whether the assessor, or deputy assessor, the county appraiser, deputy county appraiser, or appraiser assistant has met the continuing education requirements of this regulation.~~

0164.032B If, based on the evidence presented at hearing, the ~~Property Tax Administrator Tax Commissioner~~ finds that the ~~assessor or deputy assessor has failed to meet the~~ continuing education

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requirements ~~have not been met~~, the ~~Property Tax Administrator~~ Tax Commissioner ~~shall~~ will issue a written order requiring the certificate holder or the designation holder to either attend sufficient continuing education courses to ~~make up the necessary hours meet the requirements~~, ~~or~~ to retake and pass the assessors certificate examination, or complete the education requirements and appraisal reports for the certified mass appraisal designation, within six ~~(6)~~ months of the written order. Any continuing education hours required to be attended by the ~~Property Tax Administrator's~~ Tax Commissioner's written order may not be applied to the current four ~~(4)~~ year period continuing education credits.

0164.032C Upon proof ~~provided by the assessor or deputy assessor~~ of compliance with the ~~Property Tax Administrator's~~ Tax Commissioner's written order, the Property Tax Administrator ~~shall~~ will issue a renewal certificate or a renewal certified mass appraisal designation ~~to the assessor or deputy assessor~~.

0164.032D If the county assessor, ~~or deputy county assessor~~, county appraiser, ~~deputy county appraiser~~, or the appraiser assistant fails to comply with the ~~Property Tax Administrator's~~ Tax Commissioner's written order, the ~~Property Tax Administrator~~ Tax Commissioner shall institute proceedings to revoke, the certificate or designation held by the county assessor, ~~or deputy county assessor~~, county appraiser, ~~deputy county appraiser~~, or appraiser assistant after ~~adequate~~ notice of not less than 30 days of a ~~and~~ hearing before the ~~Property Tax Administrator~~ Tax Commissioner.

0164.043 At any time during the revocation process ~~of an assessor's certificate~~ the certificate holder may successfully retake the assessor's examination or the designation holder may submit the appraisal reports. If the certificate or designation holder provides evidence to the ~~Property Tax Administrator~~ Tax Commissioner of the ~~successfully passing of the assessor's examination~~, or the certified mass appraisal designation appraisal reports, the ~~Property Tax Administrator~~ Tax Commissioner shall dismiss the revocation process.

0164.054 If the certificate or designation holder ~~a person~~ has his or her certificate or designation ~~finally~~ revoked, he or she shall not be eligible to hold a certificate or designation for five ~~(5)~~ years after the date of revocation.

0164.065 The ~~Property Tax Administrator~~ Tax Commissioner shall act upon the record made at the hearing and shall issue a written order within 30 days of the hearing. The ~~Property Tax Administrator's~~ Tax Commissioner's written order may be appealed within 30 ~~thirty~~ days after the date of the written order, to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. ~~§ Section~~ 77-5013.

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(Neb. Rev. Stat. Sections §§ 77-414 and 77-422, R.R.S. 2003 and Neb. Rev. Stat. Sections 77-702, 77-1330, 77-5007 and 77-5013, (2008) R.S. Supp., 2006.)