

Assessor Guidelines

INITIAL ACCREDITATION

Based on wording in the legislation: Assessors, First Deputies and “all personnel involved in the actual appraisal of real property” must achieve initial accreditation.

The Initial Accreditation consist of two academic units:

Unit I: Introduction to the County Assessor’s Office. It shall consist of basic ad valorem taxation law, legal responsibilities of the assessor’s office, the role of the county assessor, valuation requirements and assessment administration.

Unit II: Real Property Appraisal. It shall consist of basic appraisal and assessment processes.

ADVANCED ACCREDITATION

Advanced accreditations must be achieved by the assessor and first deputy. All other deputies involved in the actual appraisal of real property must achieve advanced accreditation in those areas that he/she is assigned work. **Note: The assessor must designate who those deputies are and what areas they are assigned to work in. The assessor must also furnish a list of those deputies to the Oklahoma State University Center for Local Government Technology and maintain that list as personnel changes are made.**

The Advanced Accreditation consists of five academic units:

Unit III: Mass Appraisal. It shall consist of Mass Appraisal Procedures of real property.

Unit IV: Income Approach to Valuation. It shall consist of the procedures of valuing property based on income.

Unit V: Personal Property. It shall consist of procedures for valuing personal property.

Unit VI: Mapping. It shall consist of the basic fundamentals of cadastral mapping.

Unit VII: Valuation of Agricultural Property. It shall consist of the methods for valuing agricultural land based on the per point system used in the State of Oklahoma.

Selected IAAO Courses have been approved for substitution of certain units as follows:

Assessor Accreditation Unit	IAAO Course
Unit I	NONE
Unit II	Course 1 (101)
Unit III	Course 300, 310, 311 312
Unit IV	Course 2 (102)
Unit V	Course 5 (500)
Unit VI	Course 6 (600)
Unit VII	NONE

* If 8 years has lapsed from the date the above IAAO courses were taken, committee approval will be required for substitution.

CONTINUING EDUCATION

Within the ensuing three calendar years after receiving advanced accreditation, 30 hours of continuing education will be required.

Continuing education is to be appraisal focused although some administrative and computer courses may be appropriate. Of the **required** 30 hours continuing education, it is recommended twenty (20) hours be directly assessment/appraisal related, to include the income approach, the cost approach, and the sales comparison approach to value. The remaining ten (10) hours may be comprised of other job related subjects which will enhance the employee's qualifications. Other training outside that which has been previously approved should receive advanced approval before attending to ensure that continuing education credit will be awarded.

The Accreditation Committee is comprised of the following voting members:

- (1) OTC Ad Valorem Division Director
- (2) OSU/CLGT Director
- (3) County Assessors Association President