

WYOMING DEPARTMENT OF REVENUE

CHAPTER 13

PROPERTY TAX APPRAISER EDUCATION AND CERTIFICATION

Section 1. Authority.

These rules are promulgated by the Wyoming Department of Revenue under authority of W.S. 18-3-201, W.S. 18-3-204, and W.S. 39-11-102(b).

Section 2. Purpose.

These rules are intended to establish, implement, and maintain a mandatory system of education and training for all county assessors and property tax appraisers, and to establish standards and criteria for certification as a property tax appraiser.

Section 3. Definitions.

- a) "Accredited educational program" means any course of instruction sponsored, conducted, or approved by the Department.
- b) "Assessor" means the duly elected or appointed county assessor in each county serving a current term in office.
- c) "Administrator" means the Administrator of the Department of Revenue, Property Tax Division (formerly known as Ad Valorem Tax Division).
- d) "In-service training programs" mean the accredited educational program regarding the technical, legal, and administrative aspects of the appraisal and assessment process, including specific Wyoming applications. The term "in-service" means for the benefit of persons employed by the State of Wyoming or a county government.
- e) "Permanent certification" means designation as a property tax appraiser conferred by the Department upon the recommendation of the Administrator.
- f) "Temporary certification" means designation as a property tax appraiser conferred by the Department upon the recommendation of the Administrator.
- g) "Continuing education" means education hours required for those individuals holding "permanent certification".
- h) "Property Tax Appraiser" means all employees of the Department or any County Assessors office, including county assessors, who are engaged in the supervision of appraisal programs and personnel who are involved in the following functions: making appraisals and preparing appraisal reports; inventorying properties in which judgments are made as to quality of construction, condition of improvements, and presence of obsolescence; grading and valuing land; collecting and analyzing income and operating expense information and calculating capitalization rates; conducting assessment ratio

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CHAPTER 16

POLLUTION CONTROL EXEMPTIONS

Section 1. Authority.

These rules are promulgated by the Wyoming Department of Revenue under the authority of W.S. 39-11-102(b).

Section 2. Purpose.

These rules are intended to prescribe a uniform process for certification of locally-assessed and state-assessed property tax exemption for pollution and fire control equipment. The tax exemption standards for pollution and fire suppression equipment property are set forth in Chapter 16 of these rules.

Section 3. Notification.

- (a.) Annually, on or before October 15th, Pollution Control and Fire Suppression Exemption application forms shall be made available for review by taxpayers and/or agents on the Wyoming Department of Revenue web page @ <http://revenue.state.wy.us> – Forms – Property Tax – Pollution Control and Fire Suppression.
- (b.) A separate application is required for Pollution Control and Fire Suppression property. Additionally, a separate application must be completed for each item, which is being requested for exemption.

Section 4. Application Deadline.

- (a.) Annually, on or before February 15th of each year, (excluding holidays and weekends, all taxpayers and/or agents shall submit completed applications requesting property tax exemption for pollution control and fire suppression equipment property on the application form noted in Section 3(a). Any application which is found to be incomplete or submitted after the deadline shall be denied in its entirety.

Section 5. Review, Inspection, Recommendation.

The County Assessor or the Department of Revenue may contract with independent appraisers to determine the value of the pollution control and fire suppression equipment. In such instances, the appraisals provided shall, at a minimum, conform to the appraisal methods prescribed in Chapter 9, Section 5 of these rules, as interpreted by Department Rules and Regulations and standards of professional appraisal practice as defined in Chapter 9 Section 4(a) of these rules. The appraisal shall be sufficiently detailed to identify the asset investments under application and its contributing value, as part of the value of the whole.

Section 6. Decision and Appeal.

- (a.) Annually, on or before May 1st or as soon as possible thereafter, the County Assessor shall notify the applicants of the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant shall file written objection(s) to the County Assessor's final administrative decision with the county board of equalization within thirty days after the date or postmark date of the notification, whichever is later.

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- (b.) Annually, on or before the date set for certification of value of the respective department assessed property, the Department of Revenue shall by letter to the applicants certify the type and amount of exemption to be allowed for the current tax year for each application submitted. The applicant shall have thirty days from the date of the final department appraisal notice of Fair Market Value and assessed value within which to file written objection(s) thereto with the State Board of Equalization.

Section 7. Confidentiality.

In accord with W.S. 39-13-102(q)(i-v) pollution control and fire suppression equipment applications and information are confidential. Taxpayer returned information shall include, but not be limited to all statements, reports, summaries, and all other data and documents under audit or provided by the taxpayer in accordance with law.

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studies; testifying in hearings or defending appraisals before appeal boards; and analyzing statistical data used in evaluating the accuracy and uniformity of appraisals.

Section 4. Education and Training Programs.

- (a.) The Department shall conduct or sponsor accredited in-service educational programs from the list of approved courses. Courses fulfilling requirements for permanent certification pursuant to Section 6(a) of this Chapter shall be selected by the Department and shall be held subject to cancellation due to unforeseen circumstances or inadequate registration.
- (b.) The Department shall develop a new assessor orientation training program or course work containing sufficient training information for newly elected or appointed assessor to perform the duties and functions of their offices as prescribed by law. Such course work is an accredited educational program.
- (c.) The Administrator shall annually develop in consultation with the President of the Wyoming Assessors Association a tentative calendar schedule for the courses and programs to be offered. The tentative calendar shall include courses developed by educational institutions; regional, state, or national appraisal and assessing organizations; as well as programs developed by the Department or third party vendors specifically for application in Wyoming.
- (d.) County assessors who do not hold permanent certification status shall annually attend any course from those listed in Section 6(a). A passing grade must be earned. Successfully completed courses may not be repeated within a four-year period for credit.
- (e.) Property Tax Appraisers, other than County Assessors, who do not hold permanent certification status, shall annually attend any course from the list of accredited education programs listed in Section 6(a). A passing grade must be earned. Persons who earn their temporary certification shall, in the year they become temporarily certified, attend and successfully complete a course from the list of accredited courses listed in Section 6 (a). If they fail to take and successfully complete a class from the list of accredited courses listed in Section 6 (a) they must take and successfully complete 2 courses from the list of accredited courses listed in Section 6(a) in the year following the year they became temporarily certified. If they fail to take and successfully complete the required 2 courses they will lose their temporary certification and can only become certified by meeting the requirements for permanent certification as defined in Section 5(b). Successfully completed courses may not be repeated within a four-year period for credit.
- (f.) Persons seeking approval of courses not on the accredited program list shall submit course information in writing to the Administrator, Property Tax Division for determination of approval “prior” to attendance. The request shall include the course name, course content or syllabus, number of hours of attendance, date(s) and location.

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Failure to provide proper documentation in advance shall deny the requestor approval of course work and hours.

- (g.) Property Tax Appraisers, who develop courses, revise courses or provide instruction shall be granted additional preparation hours in addition to the approved credit hours up to 2.0 times the credit hours. This shall apply to the first time the course is offered only. Subsequent offerings shall be limited to the approved credit hours.
- (h.) The Department shall budget and be responsible for costs of providing training, such as tuition, books, facility and instructor expenses for state and county employees at Department sponsored programs. All other expenses for attendees shall be the responsibility of each respective attendee. Any fees charged by professional organizations for instructional materials, testing or books, resulting from the need for a one time only re-take of a failed test or course, will be the responsibility of the Department. The cost for challenging a course by examination previously not taken shall be the responsibility of the attendee. The Department shall schedule re-testing days and provide any required proctors.

Section 5. Certification.

- (a.) No individual shall perform the duties or exercise the authority of a property tax appraiser unless certified by the Department.
- (b.) Individuals may qualify for permanent certification as a Property Tax Appraiser by fulfilling one of the following requirements:
 - i) Successful completion of the course requirements outlined in Section 6(a) of this Chapter;
 - ii) Earning and maintaining a current status of professional designation from one of the appraisal organizations of the Appraisal Foundation or a General Real Estate Appraisers License issued by the Wyoming Real Estate Appraisers Board;
 - iii) Earning and maintaining IAAO "Accredited Member Status".
 - iv) Every person who holds permanent certification under Section 5(b) shall in a two (2) calendar year period preceding each assessment date complete a minimum of 28 hours of continuing education as defined in Section 3(a). The IAAO "Code of Ethics, Canons and Standards of Professional Conduct" seven (7) hour update class is required to be taken once every four (4) years. All continuing education or course work must be completed by December 31st in order to be granted certification for the following year.
 - v) Courses listed in Section 6(a)(iii) are acceptable for continuing education purposes. Where an examination is a part of the course, the exam shall be completed. If a failing grade is received, the student shall be granted one half of the credit hours for

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- attendance, if the student holds a “Permanent Certification”. Those with “Temporary Certification” will not receive education or attendance credit for failed classes. If a failed examination is challenged and successfully completed, the student shall receive full credit for the course hours. Any challenged retest failed shall require the student to retake the entire course over.
- vi) Courses taken for continuing education cannot be retaken within a four year period for credit, unless the core subject matter changes significantly, but the course title does not change.
 - c) The Department shall consider the following educational program as qualification for temporary certification:
 - (i.) Successfully complete Fundamentals of Real Property Appraisal. A passing grade must be earned,
 - (ii.) In order to receive approval by the Administrator for accredited hours for which a test is given, a certificate indicating a passing grade must be submitted pursuant to Section 7 of this Chapter. If a passing grade is not received, no credit shall be granted, however full credit may subsequently be allowed if an applicant retakes the test within one (1) year of course completion, and receives a passing grade.
 - (iii.) Persons may hold Temporary Property Tax Appraiser certification for only six (6) years without fulfilling the requirement for permanent certification.
 - (d.) Lapse of permanent certification (if period of lapse is less than five (5) years) for failure to comply with Section 5(b) of this Chapter, an individual may regain permanent certification after successful completion, with a passing grade, of twenty eight (28) hours of accredited education programs. Lapse of permanent certification (if greater than 5 years) for failure to comply with Section 5(b) of this Chapter, an individual may regain permanent certification after successful completion, with a passing grade of fifty-six (56) hours of accredited education programs, in addition, to the Uniform Standards of Professional Appraisal Practice national fifteen (15) hour course. The course(s) must include an exam.
 - (e.) Certified property tax appraisers shall receive a certificate signed by the Department Director and Division Administrator, indicating the designation and year of certification. Said certificate shall be available for display to the public.
 - (f.) An individual may serve as county assessor without certification for one elected term, or the remainder of any unexpired term to which appointed. Said individual must however fulfill the requirements for mandatory education described in Section 4(d) of this Chapter.
 - (g.) The Department shall refuse to confer a certificate to an individual who may otherwise qualify for certification under this Chapter, upon a written finding the individual has not

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demonstrated to the Department he or she is competent to perform the necessary work or administer the necessary operation of a Property Tax Appraiser. Such a finding shall be supported by documentation indicating a pattern of violation or disregard of the law, rules or orders relating to appraisal and assessment of property for tax purposes.

Section 6. Accredited Education and Training Programs.

(a.) Core subject areas are required for permanent certification.

(i.) IAAO Fundamentals of Real Property, which shall be sponsored in each tax year, and:

(ii.) Uniform Standards of Professional Appraisal Practice national fifteen (15) hour course, and;

(iii.) Three of the Following IAAO core educational programs:

- (A.) Income Approach to Valuation;
- (B.) Appraisal of Land;
- (C.) Commercial and Industrial Modeling Concepts
- (D.) Fundamentals of Mass Appraisal;
- (E.) Applications of Mass Appraisal Fundamentals;
- (F.) Assessment Administration;
- (G.) Assessment of Personal Property;
- (H.) Principles/Techniques of Cadastral Mapping;
- (I.) Income Approach to Valuation II;
- (J.) Residential Modeling Concepts
- (K.) Property Tax Policy
- (L.) Multiple Regression Analysis
- (M.) Cadastral Mapping – Methods and Applications

(iv.) Appropriate substitute courses leading to permanent certification as may be approved by the Department, upon proper submission to the Administrator for approval as referenced in Section 4(f) of these rules.

(b.) No course, seminar, symposium or other education unit successfully completed may be retaken for credit within four (4) years from the date of original successful completion, except as noted in Section 5(b)(vi).

Section 7. Reporting.

(a.) On or before the first Monday in November, the Administrator shall make available via the department CAMA web site a county specific listing of the course and program hours taken by county employees during the calendar year to the appropriate county assessor.

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The county assessor shall review and submit information regarding additions, errors, or discrepancies for that calendar year. The Administrator's corrected record of education shall be considered the formal record of education for purposes of property tax appraiser certification.

- (b.) On or before December 31st of each year, the Administrator shall make available via the department CAMA web site a county specific register of those persons who meet the educational requirements for the following tax year, and are eligible for certification, either temporary or permanent
- (c.) On or after January 1st of each year, the Administrator shall provide to the Director of Revenue a final register of those persons eligible for temporary and permanent certification. The Administrator will produce and distribute certification award documents to each qualified person.

Section 8. Penalty.

- (a.) Failure on the part of any person acting as a property tax appraiser, or the county assessor, to comply with the requirements of this Chapter, shall be communicated to the appropriate board of county commissioners and to the Governor pursuant to W.S. 18-3-201(b)(iv) and 18-3-201(d).