

The Red Book:

The Manual of the Mississippi Education and Certification Program

Thirteenth Edition

2021

Office of Property Tax
Mississippi Department of Revenue

Center for Government and Community Development
Mississippi State University Extension Service

Mississippi Assessors and Collectors Association

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MEMORANDUM

TO: Participants of the Mississippi Education and Certification Program

FROM: Chris Graham, Commissioner
Mississippi Department of Revenue

RE: Mississippi Education and Certification Program

DATE: February 10, 2021

The Mississippi Department of Revenue is proud to endorse and be a part of such an outstanding educational offering through the Mississippi Education and Certification Program for Assessors and Appraisers.

The Advisory Board of the above named Program consists of members from the Department of Revenue, the Center for Government and Community Development in the Mississippi State University Extension Service and the Mississippi Assessors and Collectors Association; whose responsibility is to provide oversight and administration in the affairs of this Program.

We trust that through your continued support and participation in this superb educational opportunity, you will endeavor to strive toward the goal of --- **EXCELLENCE!**

PREFACE

In 1981 the Mississippi Department of Revenue, the Center for Government and Community Development in the Mississippi State University Extension Service, and the Mississippi Assessors and Collectors Association issued *The Mississippi Education and Certification Program for Assessors and Appraisers Manual*. This manual was revised in 1984, 1987, 1999, 2000, 2004, 2008, 2011, 2014, 2015, 2017, 2019 and again in 2021. Over the years, this manual became known as the “Red Book.”

The Red Book: The Manual of the Mississippi Education and Certification Program that you are reading now is a revision of the 2019 manual. The Education and Certification Program Advisory Board periodically reviews the program to ensure that its goals continue to be met in an efficient and effective manner. This manual is the product of such a review.

While the Education and Certification Advisory Board is charged with overseeing the manual and its revision, the writing of it has been a collaborative effort spanning two decades and involving dozens of individuals. The joint efforts of these individuals are commended.

The Advisory Board would like to acknowledge the Mississippi Department of Revenue for their active support in the continual development and updating of the certification program detailed in this manual. The Advisory Board recognizes that extensive research, study and discussions were undertaken in designing a program to meet the needs of Mississippi’s assessors and appraisers.

The Advisory Board would also like to thank the Center for Government and Community Development in the Mississippi State University Extension Service for their active support in facilitating this program and in updating the manual over the years. Appreciation is also extended for their support in publishing the manual and overseeing its distribution.

Finally, the Advisory Board would like to thank the Mississippi Assessors and Collectors Association for its outstanding efforts to achieve a closer relationship between its members, the Mississippi Department of Revenue, county boards of supervisors and the taxpaying public; to promote just and equitable principles in the assessing of all properties for ad valorem tax purposes required by the laws of Mississippi; and to work for uniform standards of taxable values throughout the State. The Advisory Board agrees that such will bring better understanding and cooperation between all taxing officials and the taxpaying public.

Responsibility for the final draft of this manual, including any errors or shortcomings, falls on the Advisory Board. Readers of this publication who discover errors or who have suggestions for improvement are asked to communicate such with the Advisory Board so that changes can be made in an upcoming edition.

Please refer to Appendix IV for a brief history of the birth and development of the Mississippi Education and Certification Program and this manual. Special thanks is extended to Guy Dale Shaw for his efforts to record this history.

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MISSISSIPPI EDUCATION AND CERTIFICATION PROGRAM

Authorization

The Mississippi Education and Certification Program (the Program) was developed in 1979 as a means for assessors and appraisers to gain legislatively mandated certification. The Program is mandated and empowered primarily by three sections of the *Mississippi Code of 1972, Annotated* (the *Mississippi Code*): Section 27-3-52, 27-3-59 and 27-39-329 (see Appendix I for these code sections).

Purpose

Assessors and appraisers make up a specialized profession that requires a high level of competence. The purpose of this Program is to continually offer educational opportunities to Mississippi's assessors and appraisers so they may gain greater expertise and professionalism. The ultimate beneficiaries of this Program are the citizens of the state who receive improved services from their state and local governments.

Objectives

The objectives of the Program are to:

1. Develop participant appraisal skills so they can maintain the valuation of property for *ad valorem* purposes at a current level.
2. Continually maintain and upgrade participant skills, knowledge and competence.
3. Provide participants a vehicle for gaining greater professionalism in the field through:
 - a. Basic state-required certification;
 - b. Higher levels of state-recognized certification; and
 - c. Opportunity to achieve internationally recognized professional designations.

Administration

Roles and Responsibilities of the Cooperating Organizations

The Program is very important to the operation of local government and its results affect the general public. Primary responsibility of the Program belongs to the Mississippi Department of Revenue¹ (the Department of Revenue) pursuant to Section 27-3-52 of the *Mississippi Code*. However, in a May 9, 1979 decree,² the

¹Specifically the Office of Property Tax (formerly the Property Assessment Bureau) within the Mississippi Department of Revenue.

²*J. C. Redd, et al., v. The State Tax Commission of the State of Mississippi, et al.; Louis Fondren, et al., v. The State Tax Commission of the State of Mississippi, et al.*

Hinds County Chancery Court recommended cooperation with and the utilization of other sources of expertise to carry out the Program. In implementing the Program, the Mississippi Department of Revenue formulated a Long Range Plan which recognized the expertise and resources of other agencies and organizations and established the current partnership with the Center for Government and Community Development³ in the Mississippi State University Extension Service⁴ and the Mississippi Assessors and Collectors Association.

Roles

With such a cooperative partnership in mind, the guidelines listed in this manual are established to organize and govern the educational content, certification requirements and administrative aspects of the Program. Furthermore, the three above-mentioned organizations share responsibility for these functions.

Responsibilities

Table 1 provides a summary description of the three cooperating organizations' primary areas of responsibility.

| TABLE 1: Cooperating Organizations and Primary Areas of Responsibility | |
|---|---|
| <i>Organization</i> | <i>Primary Areas of Responsibility</i> |
| Mississippi Department of Revenue | <p>Track I: Program needs assessment and input; course content development for Certified Appraisers' School and Recertification Course; provision of instructional personnel, notification of Recertification Course compliance; admissions determinations; scheduling input; examination development; proctoring and grading examinations</p> <p>Track II: Program needs assessment and input; examination development and facility arrangement for examinations; proctoring and grading examinations; Advisory Board representation</p> |
| Center for Government and Community Development | <p>Track I: Program needs assessment and input; organization and facilitation of the Certified Appraisers' School and the Recertification Course; scheduling input; Program announcements; collection and maintenance of records; proctoring and grading examinations; equipment arrangements</p> <p>Track II: Program needs assessment and input; collection and maintenance of records; proctoring and grading examinations; collection of fees; Advisory Board representation</p> |

³Formerly part of the Community Development Department of the Mississippi State University Extension Service.

⁴Formerly referred to as the Mississippi Cooperative Extension Service at Mississippi State University.

| TABLE 1: Cooperating Organizations and Primary Areas of Responsibility | |
|---|--|
| <i>Organization</i> | <i>Primary Areas of Responsibility</i> |
| Mississippi Assessors and Collectors Association | Track I: Program needs assessment and input Track II: Program needs assessment and input; time at conference for certification awards ceremony; Advisory Board representation |

Education and Certification Advisory Board

Composition

The Education and Certification Advisory Board (the Advisory Board) was established in 1984 to supervise and govern the Program. The Board is composed of seven (7) members taken from the Mississippi Department of Revenue, the Center for Government and Community Development, and the Mississippi Assessors and Collectors Association.

Table 2 lists the membership structure of the Advisory Board and describes the conditions of representation for each of the three cooperating organization. All membership terms begin following the legislatively mandated Annual Conference called by the Mississippi Department of Revenue (Mississippi Code Section 27-3-59). The President of the Mississippi Assessors and Collectors Association serves as the Board's Chair. When a vacancy occurs on the Advisory Board, the position is promptly filled to complete the unexpired term. For the Mississippi Department of Revenue and the Center for Government and Community Development, the vacancy is filled with the appropriate new position holder within the organization. For the Mississippi Assessors and Collectors Association, the president makes a special appointment to complete the unexpired term.

| TABLE 2: ADVISORY BOARD COMPOSITION AND TERMS | | |
|--|---|--|
| <i>Organization</i> | <i>Delegates</i> | <i>Length of Term</i> |
| Mississippi Department of Revenue | Director, Office of Property Tax (or designee) Deputy Director, Office of Property Tax (or designee) | While holding position While holding position |
| Center for Government and Community Development | Leader (or designee) Appointee of the Leader | While holding position Annual appointment |
| Mississippi Assessors and Collectors Association | President 1 st Vice President 2 nd Vice President | While holding position While holding position While holding position |

Duties

Specific duties of the Advisory Board consist of the following:

1. Consult with Program participants and evaluate the Program's overall goals and operation.
2. Evaluate Program participation, requirements, courses, materials, examinations and instructors.
3. Evaluate the quality, relevance and applicability of all Program standards for certification and recertification.
4. Set the standards and determine achievement for all Track II levels of certification in the Program.
5. Make Program recommendations to the cooperating organizations as deemed necessary.

Meetings

The Advisory Board must meet at least one (1) time each year; however, it may meet as many times as is necessary to perform its duties. The Chair may call special meetings of the Advisory Board. A quorum of at least four (4) members, with at least one (1) representative from each cooperating organization, is required to conduct business. In the case of a tie vote without full Advisory Board membership present, the matter is to be tabled until the next meeting.

Eligibility

The *Mississippi Code* in Section 27-3-52 gives the Mississippi Department of Revenue authority to "promulgate rules and regulations setting forth the minimum requirements for which assessors and/or their deputy assessors or assistants, appropriate state employees and employees of planning and development districts may attain certification as an appraiser." This same section also requires that "counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers . . ."

Admission

In order to be admitted to the Program, an individual must:

1. Be a full-time Mississippi county, municipal, or state employee who is involved in the valuation or equalization of property for ad valorem purposes (assessors and/or their deputy assessors or assistants and employees of planning and development districts) or be an employee or owner of a professional reappraisal firm that is approved to attend Program courses by the Mississippi Department of Revenue.
2. Complete and submit online registration or MECP Form 1 (see Appendix VI) to the Center for Government and Community Development and subsequently be approved by the Mississippi Department of Revenue.

Levels of Certification

Program certification denotes a high level of expertise, knowledge and understanding of the appraisal field. The Program is broken down into two Tracks or stages of certification each with unique benefits and requirements.

Track I

Certification within Track I is specifically designed to achieve the minimum level required by Section 27-3-52 of the *Mississippi Code* and includes the level of *Certified Appraiser*. Annual attendance of the Recertification Course ("recertification") is required to retain this and all levels of certification. The Mississippi Department of Revenue has responsibility to determine the eligibility for and the certification of appraisers within Track I of the Program.

To achieve the level of *Certified Appraiser* in the Program, an individual must meet the following requirements:

1. Be admitted to the Program as a Mississippi county employee or other as defined in Section 27-3-52 of the *Mississippi Code* who is involved in the valuation or equalization of property for ad valorem tax purposes. County employees can be eligible for certification in one (1) county only.
2. Successfully complete the Certified Appraisers' School. Successful completion is defined as earning a passing score of seventy percent (70%) or better.

OR

Pass a comprehensive examination on a challenge basis (the "Challenge Exam") as specified by Mississippi Department of Revenue Rule 3. The Mississippi Department of Revenue is solely responsible for developing, administering and grading this examination. This examination will only be administered to an individual one (1) time for the purposes of obtaining the level of *Certified Appraiser*. Individuals interested in taking the "Challenge Exam" must apply using online registration or MECP Form 1 (see Appendix VI). D

Candidates will be limited to 1 additional year to retake the CAS or challenge exam. After 1 year both parts must be retaken.

Certified Appraisers' School

The Certified Appraisers' School provides ten (10) days of intensive training to prepare an individual to become a Certified Appraiser. Instructors usually come from the Mississippi Department of Revenue, but may also come from practitioners in the appraisal field, state agency personnel, and university faculty and professional staff. The Certified Appraisers' School is generally held on the campus of Mississippi State University and is coordinated by the Center for Government and Community Development.

Requests to attend the Certified Appraisers' School should be submitted to the Center for Government and Community Development online registration or MECP Form 1 (see Appendix VI). The Mississippi

Department of Revenue is ultimately responsible for determining admission to this school. Each applicant will be notified of the Mississippi Department of Revenue's decision.

Table 3 provides a listing of the subjects that are taught at the Certified Appraisers' School. These subjects are also tested by the "Challenge Exam" as specified by Mississippi Department of Revenue Rule 3 (see Appendix II). These subjects were selected to provide fundamental information related to appraisal of property in Mississippi and are further developed in the *Mississippi Appraisal Manual* provided by the Mississippi Department of Revenue through Center for Government and Community Development.

| TABLE 3: Track I Subjects of Instruction | |
|---|--|
| <i>Subject</i> | <i>Brief Description</i> |
| Mapping | Overview of the use of maps in the appraisal process; mapping procedures used in property taxation; marking and orientation of maps and location of parcels; brief introduction to aerial photography. |
| Appraisal of Residential Property | Overview of methods and procedures used in appraising residential property for tax purposes; legal aspects of field appraiser duties; identification and location on maps of residential properties; proper methods of listing and pricing components of residential buildings on property record cards and of arriving at final appraised value for listing on Mississippi Residential Property Record Cards; methods of classification of property for tax purposes; identification of quality of workmanship and quality of materials; design and methods of making a county index study. |
| Appraisal of Personal Property | Methods used in appraising personal property for tax purposes; procedures for discovering, listing, and valuing personal property on the Mississippi Personal Property Record Card. |
| Appraisal of Commercial Property | Methods used in appraising commercial property for tax purposes; various types of components and designs used in commercial construction; procedures used in properly listing and pricing commercial buildings on the Mississippi Commercial Property Record Card. |
| Urban and Agricultural Land Valuation | Theory and techniques of the classification of land; data collection; selection of proper units of measurements for land appraisal; the five land appraisal methods: market sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization; brief overview of depth factors, plottage value, forest land capability classification, soil maps, etc. |
| Maintenance and Up-Dating Programs | Statutory requirements and procedures for maintenance programs in mapping and real and personal properties; fundamentals of the updating processes relating to existing statutes; developing cost index and assessment/sales ratio studies; small and large land tract schedules. |
| Cost Index and Ratio Studies | Purposes of and the methods used in obtaining, preparing and presenting cost index and ratio studies; statistical and mathematical review; statutory requirements, definitions, symbols, etc. |
| Property Tax (Land) Rolls | Statutes governing land rolls; procedures used in preparing and/or constructing land rolls; approval of changes after roll approval; preparation of the board's recapitulation approval procedures. |

Recertification Course

All Certified Appraisers are required to retain their certification through one of three recertification processes. The recertification processes were incorporated into the Program to insure maintenance of the skills and knowledge necessary to originally become certified. Those processes included:

1. Attending the annual Recertification Course offered by the Center for Government and Community Development and the Mississippi Department of Revenue, or
2. Attending a International Association of Assessing Officers (IAAO) Course offered during the certification year (July 1 through June 30), or
3. Attending an International Association of Assessing Officers (IAAO) sponsored workshop or workshop sponsored by the Center for Government and Community Development and the Mississippi Department of Revenue during the certification year (July 1 through June 30).

The annual Recertification Course is conveniently offered in multiple locations around the state. Every year the Center for Government and Community Development sends all Certified Appraisers information about the dates and locations the Recertification Course will be offered. Included with this information is instructions on how to register for the course. Completing registration in advance makes the process of documenting annual Recertification Course attendance easier and faster since an official record of attendance must be kept by the Center for Government and Community Development and provided to the Mississippi Department of Revenue to document compliance with Mississippi Department of Revenue Rule 3. The Advisory Board encourages full cooperation with the Center for Government and Community Development to improve timeliness and efficiency and to determine if it will be necessary to limit group size for educational effectiveness at each location.

The fee to be paid by non-governmental employees (retired, private contractor, individual, etc. not employed by any government) to attend the annual Recertification Course is set by the Advisory Board and covers costs associated with administering applications, coordinating course, providing refreshments, etc. The Center for Government and Community Development will provide notification of the amount of the current fee. Payment should be made to the Center for Government and Community Development and sent with the application when possible. The fee is non-refundable.

The Advisory Board authorizes the Center for Government and Community Development to document each Certified Appraiser's attendance of each session of the Recertification Course through a sign in and out system. All Certified Appraisers must attend the entire course. A maximum grace period of fifteen (15) minutes is allowed for any absence (including late arrival) during each session. Attendance of all or part of another session or a written examination given by the Mississippi Department of Revenue may be required if more than fifteen (15) minutes of a single session is missed. When schedule conflicts are known in advance, requests to attend the missed session(s) at another location should be noted on the online registration or MECF Form 2.

If circumstances prevent full attendance, a written request with justification should be made to the Mississippi Department of Revenue to take the comprehensive Recertification Course Examination. Permission for this option will be granted in cases involving emergency or unusual circumstances.

Track II

Levels of Certification

Authorized under Section 27-3-52 of the Mississippi Code, Track II levels of certification provide Program participants the opportunity to achieve greater professionalism and higher levels of certification with professional designations. Track II contains three levels of certification, each with a unique professional designation – Assessment Evaluator I (AEI), Assessment Evaluator II (AEII), and Mississippi Assessment Evaluator (MAE).

Qualifying for Certification

Determination of eligibility for and the certification of persons within Track II of the Program is the sole responsibility of the Advisory Board. To achieve Track II levels of certification an individual must meet the following requirements:

1. Be a current Certified Appraiser – including annual attendance of one of the current certification year's Recertification Processes.
2. Successfully complete the required number and type of International Association of Assessing Officers (IAAO) Courses required of each level.
3. Meet any other requirement(s) unique to each level.
4. Submit the application form and fee for the appropriate level of certification (online registration or MECF Forms 3, 4, or 5).

General Procedures

The Advisory Board meets annually to review all application for Track II levels of certification. Track II levels of certification are not automatically awarded when a Program participant qualifies – application must be made to the Advisory Board. All applications for Track II levels of certification must be submitted to the Center for Government and Community Development on the online registration or forms provided for such purpose and before the deadline. A copy of these forms is included in Appendix VI of this manual or can be found at www.gcd.msstate.edu. All applications must be complete and all requirements met before the Advisory Board will award certification to the applicant.

Following the Advisory Board meeting to review the applications, the Center for Government and Community Development will notify each applicant of the final decision. All successful Program applicants are encouraged to attend the appropriate Mississippi Assessors and Collectors Association conference to be formally recognized as receiving their certification and professional designation.

Specifics to Each Level of Certification

Table 4 shows the requirements for earning Assessment Evaluator I (AEI), Assessment Evaluator II (AEII) and Mississippi Assessment Evaluator (MAE) levels of certification within Track II of the Program. Each level of certification must be earned sequentially starting with AEI certification culminating with MAE certification.

Educational Requirements

All additional educational requirements beyond those of the Certified Appraiser level are met through successfully completing courses offered by the IAAO. The Center for Government and Community Development annually hosts the IAAO courses necessary to receive all Track II levels of certification. For more information about IAAO courses, contact the Center for Government and Community Development. Appendix III provides a listing of the courses available through IAAO at the time of this printing (for the most current listing, please contact IAAO)

| TABLE 4: Requirements for Each Track II Level of Certification | | | |
|---|------------------|-------------|------------|
| <i>Is this Item Required?</i> | <i>AEI</i> | <i>AEII</i> | <i>MAE</i> |
| Be certified as a Certified Appraiser | yes | yes | yes |
| Attended one of the current year's Recertification processes | yes [†] | yes | yes |
| Any IAAO course | yes | Yes* | Yes** |
| IAAO Course 101 | no | yes | yes |
| IAAO Course 102 | no | no | yes |
| Three (3) years full-time mass appraisal experience documented in writing by current or past employer | no | no | yes |
| Fee payment | yes | yes | yes |
| Written examination | no | no | yes |
| [†] If certified prior to current year *Any additional course than 101 **Any additional course other than 101 and 102. | | | |

Fees

Fees for each level of certification are set by the Advisory Board and cover costs associated with administering applications, certificates, plaques, pins, etc. The Center for Government and Community Development will provide notification of the amount of the current fee. Payment should be made to the Center for Government and Community Development. All application fees are non-refundable.

Application Process

The Center for Government and Community Development assists the Advisory Board by collecting, organizing and maintaining all applications and records necessary for the Program. Online registration, found at www.gcd.msstate.edu, or paper application forms, found in Appendix VI, must be complete and turned into Center for Government and Community Development for each Track II level of certification. Application forms must be submitted, along with the appropriate fee, by the deadline in order to be awarded certification by the Advisory Board. The Advisory Board does not approve applications that are late or incomplete.

Supportive Documentation

Certain supportive documentation such as an IAAO transcript or an employer letter may be required along with a Track II application for certification. In an effort to expedite the application process, applicants are required to submit evidence of passage of any IAAO course. Finally, all MAE applicants must submit a letter from their past or current employer documenting that they have at least three (3) years of full-time experience in the area of mass appraisal.

The Center for Government and Community Development works diligently to ensure that accurate documentation and records are maintained on each Program participant. It is the responsibility of each Program participant, however, to notify the Center for Government and Community Development of personal changes such as job status, address, name, or an IAAO course taken. Program participants are also responsible for notifying the Center for Government and Community Development of any errors or omissions they find in Program records.

Approval Process

For AEI and AEII certification, once the Advisory Board has approved an applicant, certification is awarded. For MAE certification, the Advisory Board's role is twofold. First, the Advisory Board admits successful MAE applicants to MAE Candidacy. MAE Candidacy means that the applicant has been approved to proceed to the second and final step in the MAE certification process – the MAE Examination. On behalf of the Advisory Board, the Center for Government and Community Development notifies all MAE Candidates that they have been approved to take the MAE Examination. MAE certification is automatically and immediately awarded upon successful completion of all components of the MAE Examination. No other action is required for achieving MAE certification.

MAE Examination

The MAE Examination is composed of two parts given on the same day – Part A: Appraisal Case Problems and Part B: Comprehensive Mass Appraisal. A score of at least seventy percent (70%) on each part must be achieved to pass the MAE Examination and earn MAE certification. However, an MAE Candidate passing only one part of the examination is not required to retake that part again. A retake examination will be offered within ninety (90) days from the date of the initial examination for MAE Candidates who fail to achieve at least seventy percent (70%) on any part of the examination, provided the candidate submit the required online registration or MECF Retake Form 6 and required retake application fee by the appropriate deadline. Candidates will be limited to 1 additional year to retake the MAE. After 1 year both parts must be retaken.

The Mississippi Department of Revenue is responsible for submitting a proposed examination to the Advisory Board for review and approval. The MAE Examination given must be approved by the Review Board appointed by the Advisory Board. The MAE Examination is proctored by the Mississippi Department of Revenue and the Center for Government and Community Development at a date approved by the Advisory Board. All MAE Examinations are graded by a Grading Committee approved annually by the Advisory Board. The Grading Committee is to be composed of county and Mississippi Department of Revenue assessors and appraisers.

The problems of Part A measure the MAE Candidate's ability to correctly complete and record appraisal data for specific properties. The cases on the examination include a section on mapping, ratio studies, commercial property appraisal (including completion of a Mississippi Commercial Property Record Card using provided structure data, cost index, etc. as necessary and a scaled perimeter drawing on a Property Record Card of the subject property), single/family residence appraisal (including completion of a Mississippi Residential Property Record Card using provided descriptive data, age, appropriate cost indexes, etc.; a scaled perimeter drawing on a Property Record Card of the subject property; and an update of the appraisal reflecting changes due to given improvements to the original case property) and personal property.

A time limit of three (3) hours is allowed to complete Part A of the MAE Examination and a score of at least seventy percent (70%) constitutes successful completion. The value of each section in Part A is listed below.

| | |
|------------------------|------------------|
| Mapping..... | 10 points |
| Ratio Study..... | 10 points |
| Commercial | 20 points |
| Residential..... | 40 points |
| Personal Property..... | <u>20 points</u> |
| | 100 points |

Each MAE Candidate must also successfully complete Part B of the MAE Examination to gain MAE certification. Part B measures the candidate's overall knowledge and understanding of mass appraisal. A time limit of three (3) hours is allowed to complete this part of the MAE Examination. A score of at least seventy percent (70%) constitutes successful completion.

If an MAE Candidate passes only one part of the MAE Examination, he or she is not required to repeat that part again and can take individual Part A modules. All that is required is to submit online registration or MECF Form 6 (see Appendix VI), along with applicable retake fee by the appropriate deadline to qualify for the retake examination since MAE Candidacy is retained.

Annual Track II Status Notification

After the MAE Retake Examination has been given and is graded, notification of MAE certification is presented in writing to all MAE Candidates passing both parts of the examination. Subsequently, the Center for Government and Community Development notifies all Track II Program participants, the president of their boards of supervisors and their chancery clerks of their current Program certification status so that additional compensation shall be provided when applicable in the forthcoming fiscal year as specified under *Mississippi Code* Section 27-3-52.

Additional Compensation Available

Mississippi Code Section 27-3-52 mandates that additional compensation be paid annually to certain holders of Track II levels of certification. The Legislature authorized that a total of \$6,500.00 be paid annually to any tax assessor, deputy tax assessor or tax assessor's assistant the next fiscal year after receiving MAE certification. Table 5 lists the levels of certification and additional compensation to be paid for each Track II level of certification in accordance with this statute. *Mississippi Code* Section 27-3-51 was amended in 2021 to state, "When an appraiser employed by the Department of Revenue attends and successfully completes any part of the Mississippi Education and Certification Program and receives a certification, the Commissioner of Revenue is authorized to increase the salary of the appraiser in the amount authorized in Section 27-3-52 for completion of the same certification level by a county tax assessor and/or his deputies or assistants."

| TABLE 5: Additional Compensation Available Under Track II | |
|--|---------------------|
| <i>Certification Level</i> | <i>Compensation</i> |
| AEI | \$2,000 |
| AEII | \$2,000 |
| MAE | \$2,500.00 |
| Total Compensation Available | \$6,500.00 |

Appeals

If a Program participant feels that he or she has been incorrectly denied admittance to the Program or unfairly treated within the Program, he or she may appeal the decision in writing to the Advisory Board. The Advisory Board has authorized the Center for Government and Community Development to collect appeals and other written communication on its behalf and hold them until that time that it next meets.

Regaining Lost Certification

When certification is lost due to not attending the Recertification Course or no longer satisfying the criteria for admission to the Program, it may be regained at the former level under certain qualifying circumstances. The Mississippi Department of Revenue is responsible for making this determination and may require the applicant to take or retake the "Challenge Exam" or the Recertification Course Examination before regaining certification. Questions about regaining lost certification should be addressed to the Mississippi Department of Revenue.

Program Maintenance of Records

The Center for Government and Community Development is charged with the collection and maintenance of records. The center shall maintain an electronic database of all participants in the program. The database includes contact information, year certified, recertification status, track II level of certification and year, IAAO courses taken (Name of course, date taken, and pass/fail/attended.), and MS IAAO membership status. Participants can request a copy of their transcript at any time. Paper copies of certified appraisers school exams, challenge exams and the MAE exams will be stored for one year from the date of examination. Documents one year or older will be shredded.

Advanced Educational Opportunities

In addition to the compensation provided through Track II levels of certification, various sections of the *Mississippi Code* provide opportunities for additional compensation. While most of the opportunities for additional compensation is mandated only for tax assessors, at the tax assessor's recommendation and with the board of supervisors' approval, deputy tax assessors may be awarded additional compensation for certain educational achievements. Several of these opportunities for tax assessors and deputy tax assessors are discussed below.

International Association of Assessing Officers

Mississippi Code Sections 25-3-3 and 25-3-5 (see Appendix I) provide additional compensation for tax assessors earning an Mississippi Cooperative Extension Service Certificate of Educational Recognition or one or more professional IAAO designations. Up to \$16,500.00 of additional compensation is available annually under these code sections in addition to the \$6,500.00 furnished solely through the Program.

Through the Professional Designation Program (PDP), IAAO offers five (6) internationally recognized professional designations: Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Cadastral Mapping Specialist (CMS), Personal Property Specialist (PPS), Assessment Administration Specialist (AAS), and Mass Appraisal Specialist (MAS). The objectives of the PDP are to (1) to raise the standards of the profession, (2) to attain recognition of the assessment profession by government authorities and the public and (3) to provide appraisers and administrators a quality, objective and unbiased recognition system for ad-valorem tax purposes.

The *Mississippi Code* recognizes four (4) of these designations and provides that county tax assessors may receive additional compensation for earning one or more of them. The four qualifying designations are CMS, PPS, RES and CAE. Only AAS & MAS, the newest PDP designation, are not currently rewarded with additional compensation.

The IAAO courses necessary to earn one of these designations are usually offered on a rotational basis through the IAAO School sponsored by the Center for Government and Community Development. Information about earning one of these professional designations may be obtained through the Center for Government and Community Development or by contacting IAAO. Tables 6 & 7 list the IAAO course requirements and financial incentives for each of these designations at the time of this printing. See Appendix III for a list of the IAAO courses and workshops available (for the most current listing, please contact IAAO).

TABLE 6: IAAO Professional Designation Program

| <i>Designation</i> | <i>Compensation</i> | <i>Required IAAO Courses[†]</i> |
|---|---------------------|--|
| Mississippi Cooperative Extension Service Certificate of Educational Recognition | \$1,500.00 | 101, 102, and two elective courses |
| CMS [‡] | \$6,500.00 | 101, 600 and 601 |
| PPS [‡] | \$6,500.00 | 101, 102 and 500 |
| RES [‡] | \$6,500.00 | 101, 102, 300 and 311 |
| CAE | \$8,500.00 | 101, 102, 400, 112 and 311 or 312 |
| AAS | None | 101, 102, 400, and 402 |
| MAS | None | 101, 102, 300, 331, 332, 333, |
| Total Compensation Available | \$16,500.00 | |
| [†] All require Workshop 151 or a Foundation approved two-day USPAP course and either IAAO 171 or IAAO online Standard of Practice and Professional Ethics Supplement. There are additional requirements for each designation. [‡] Only one (1) of these designations may be used for this level of additional compensation. | | |

TABLE 7: Courses Required to Earn an IAAO Professional Designation

| PDP Designation | Course | | | | | | | | | | |
|--|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| | 101 | 102 | 112 | 300 | 311 | 400 | 402 | 500 | 600 | 601 | Other |
| Certificate of Educational Recognition-MSU Extension | Y | Y | | | | | | | | | † |
| Assessment Administration Specialist (AAS) | Y | Y | | | | Y | Y | | | | |
| Certified Assessment Evaluator (CAE) | Y | Y | Y | | | Y | | | | | 311 or 312 |
| Cadastral Mapping Specialist (CMS) | Y | | | | | | | | Y | Y | |
| Personal Property Specialist (PPS) | Y | Y* | | | | | | Y | | | |
| Residential Evaluation Specialist (RES) | Y | Y | | Y | Y | | | | | | 201* |
| <p><i>Note:</i> Successful completion of Workshop 151 or a Foundation approved two-day USPAP course and either IAAO 171 or IAAO online Standard of Practice and Professional Ethics Supplement is required for all designations. There are additional requirements for each designation.</p> <p>†Any two elective courses</p> <p>*Demonstration report OR case study exam and this course.</p> | | | | | | | | | | | |

Mississippi Real Estate Appraiser Licensing and Certification Board

Mississippi Code Sections 25-3-3 and 25-3-5 (see Appendix I) mandate that additional compensation of up to \$16,500.00 be paid annually for tax assessors who earn certain licenses through the Mississippi Real Estate Appraiser Licensing and Certification Board. Additionally, Section 27-3-52 provides that up to \$3,000 may be paid annually for deputy tax assessors earning the licensed certified residential real estate appraiser or IAAO Residential Evaluation Specialist (RES) and \$5,000.00 may be paid annually for deputy tax assessors earning the General Real Estate Appraiser (GA) license or the IAAO Certified Assessment Evaluator (CAE) designation. Deputy tax assessors, however, can only receive this additional compensation upon the recommendation of the tax assessor and with the approval of the board of supervisors. The additional compensation mandated or allowed by the above code sections is available in addition to the \$6,500.00 furnished through the Program.

“The Real Estate Appraiser Licensing and Certification Act” found in *Mississippi Code* Section 73-34-1 et seq. empowers the Mississippi Real Estate Commission and the Mississippi Real Estate Appraiser Licensing and Certification Board. Refer to Appendix V for information about contacting this Board or the Commission. Table 8 lists the licenses available through the Mississippi Real Estate Appraiser Licensing

and Certification Board and the additional compensation amounts authorized to be paid annually to tax assessors earning qualifying licenses. The requirements listed in Table 8 serve only as a guide and do not reflect application or maintenance fees, additional requirements or changes made by the Mississippi Real Estate Appraiser Licensing and Certification Board. For a list of the most current requirements, please contact the Mississippi Real Estate Appraiser Licensing and Certification Board.

| TABLE 8: Mississippi Real Estate Appraiser Licensing and Certification Board | | |
|---|---------------------------------|--|
| <i>License</i> | <i>Compensation[†]</i> | <i>Summary of Requirements</i> |
| Licensed Appraiser | \$1,500.00 | See Mississippi Appraisal Board Requirements |
| Residential Appraiser (RA) | \$6,500.00 | See Mississippi Appraisal Board Requirements |
| OR | | |
| Timberland Appraiser (TA) | \$6,500.00 | |
| General Real Estate Appraiser (GA) | \$8,500.00‡ | See Mississippi Appraisal Board Requirements |
| Total Available | \$16,500.00 | |
| [†] Rates listed are only for tax assessors. [‡] Deputy tax assessors may earn up to \$5,000.00 only for earning the GA. | | |

Consideration of Alternatives

Before earning an IAAO professional designation or an appraisal license, it is prudent to carefully read the appropriate sections of the *Mississippi Code* (see Appendix I) and to consult with the county board attorney to ensure eligibility for additional compensation. It is also wise to contact the educational organization to find out all the costs and requirements.

The *Mississippi Code* mandates only three (3) additional compensation amounts for tax assessors earning either a qualifying professional designation (or certificate) or a qualifying appraisal license. Additional

compensation is not mandated for those earning both. Table 9 compares earning an IAAO professional designation (or certificate) to earning a Mississippi Real Estate Appraiser Licensing and Certification Board license as an equivalent means for earning additional compensation beyond that provided through Track II of the Program.

| <i>TABLE 9: Comparisons of Means to Additional Compensation</i> | | |
|---|-----------------------|--|
| <i>Equivalent Means of Qualifying for Additional Compensation</i> | | <i>Total Additional Compensation Allowed[†]</i> |
| Professional Designation | Appraisal License | |
| Certificate of Educational Recognition | Licensed Appraiser | \$1,500.00 |
| CMS or PPS or RES | RA [‡] or TA | \$6,500.00 |
| CAE | GA [‡] | \$8,500.00 |
| Total Compensation Available | | \$16,500.00 |
| [†] Rates listed are only for tax assessors. [‡] Deputy tax assessors may earn up to \$3,000 for earning the RA or RES and \$5,000.00 for earning the GA or CAE. | | |

Conclusion

The Advisory Board is committed to excellence in the Program’s performance and results and has expended much effort in enhancing it and improving this manual. It is the desire of the Advisory Board to continually improve and better serve the participants of the Program. Appendix IV records a brief history of some of these efforts to date and significant Program events. The Advisory Board welcomes the suggestions, comments and constructive criticism of Program participants. With this in mind, Appendix V is included to aid in contacting the cooperating organizations and the Advisory Board.

APPENDIX I: MISSISSIPPI CODE SECTIONS

Section 27-3-52. Counties to have Certified Appraisal Personnel

(1) The Department of Revenue shall promulgate rules and regulations setting forth the minimum requirements for which tax assessors and/or their deputy assessors or assistants, appropriate state employees, employees of planning and development districts or other persons may attain certification as an appraiser. The Department of Revenue shall establish and conduct such educational and training programs as may be appropriate to assist such persons in attaining such certification.

(2) Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers; however, any county may employ any certified appraiser on a part-time basis.

(3) When any tax assessor and/or his deputies or assistants travel outside of their county to attend an appraisal school, seminar or workshop approved by the Department of Revenue, such persons shall receive as reimbursement of expenses of such travel the same mileage and actual and necessary expenses for food, lodging and travel by public carrier or private motor vehicles as is allowed under Section 25-3-41. However, mileage shall not be authorized when such travel is done by a motor vehicle owned by the county.

(4) The county board of supervisors shall reimburse the assessors, tax collectors and deputies for reasonable and necessary expenses sustained in attending annual conferences, regional conferences, schools and seminars. The Department of Revenue shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section. No expenses authorized herein shall be reimbursed unless the expenses have been authorized or approved by an order of the board duly made and spread upon the minutes of such board.

(5) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator I, they shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(6) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator II, they shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(7) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Mississippi Assessment Evaluator (MAE), they shall receive an additional Two Thousand Five Hundred Dollars (\$2,500.00) annually beginning the next fiscal year after completion.

(8) When any deputy tax assessor successfully completes all qualifications to become a licensed certified residential real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers' professional designation of Residential Evaluation Specialist (RES), on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Three Thousand Dollars (\$3,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

(9) When any deputy tax assessor successfully completes all qualifications to become a licensed certified general real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers professional designation of Certified Assessment Evaluator (CAE) on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Five Thousand Dollars (\$5,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

(10) The accumulative total of all educational increases authorized under subsections (5), (6), (7), (8) and (9) of this section shall not exceed Eleven Thousand Five Hundred Dollars (\$11,500.00) and shall be paid out of the common county fund from proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329.

(11) In order to receive the additional annual payment or payments provided for in subsections (5), (6), (7), (8) and (9) of this section, the tax assessor or deputies or assistants who completed the Mississippi Education and Certification Program and were certified as provided herein shall be personally involved in the conduct, administration and/or supervision of the appraisal of the property of the county and in the maintenance of such appraisal.

Section 27-3-59. Assessors' and Collectors' Conferences

It shall be the duty of the Mississippi Department of Revenue to call an annual conference of the county tax assessors and collectors. Said meeting shall be held within the State of Mississippi for the purpose of giving systematic instruction in finding, listing and for the fair and just valuation and assessment of every kind of property subject to taxation under the laws of this state, and as to their practical duty in every step in connection therewith and for instruction in the administration of the Homestead Exemption Law.

Said conference shall continue not more than five (5) days. It shall be the duty of every county tax assessor and collector to attend and participate in the meeting and if by reason of illness or other unavoidable cause, any tax assessor or collector is unable to attend, he shall require one (1) of his deputies to attend and participate in his place. The Department of Revenue shall prepare, in advance, subjects for discussion by the conference, which shall include the revenue laws of the state, questions relating to matters of assessment of property for taxation and the duties of the tax assessors and collectors, and one (1) member of the Department of Revenue shall preside as chairman of the conference and the secretary of the conference shall be appointed by the presiding chairman of the conference. The Mississippi Department of Revenue may call regional conferences during the year for the aforesaid purposes and it shall be the duty of the tax assessors and collectors, or deputies, to attend and participate in these regional conferences and each tax assessor and collector, or his deputy, who attends and

participates in these regional conferences shall be reimbursed for his expenses in the same manner as those attending the annual conference.

Each tax assessor and collector attending and participating in the annual or regional conferences in person, or by deputy, shall be entitled to receive as expenses for attending the conferences, travel, meals, lodging and other necessary expenses at the rate provided for in Section 25-3-41, which expenses shall be paid from the county general fund or proceeds from the levy imposed for the maintenance of the reappraisal program in such county.

The Mississippi Department of Revenue shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section.

Forms to be used for payment and reimbursement of expenses and forms of certificate of attendance to be furnished the tax assessors and collectors by the Mississippi Department of Revenue, requisition and expense vouchers to be made on the State Auditor, the entire expense to be paid from the county general fund. The requisition and voucher shall be supported by a certificate of attendance to said conferences from the Mississippi Department of Revenue before any payment shall be made. A newly elected county tax assessor or collector who has not qualified and taken office shall be entitled to receive the same payment and reimbursement for expenses in attending the conferences as the retiring county tax assessor or collector is entitled to receive.

Section 27-39-329. County Ad Valorem Tax Levy for Payment of Bonds or Notes and for Other Authorized Purposes

- (1) Each county shall, in addition to all other taxes authorized by any statute and notwithstanding any limitation provided in Article 3, Chapter 39, Title 27, Mississippi Code of 1972, levy ad valorem taxes pursuant to subsection (2) of this section.
- (2) (b) Beginning with taxes levied for the Fiscal Year 1983, each county shall levy each year an ad valorem tax of one (1) mill upon all taxable property of the county which may be used for any purpose for which counties are authorized by law to levy an ad valorem tax, but the avails of such tax levy shall not be expended unless and until the Mississippi Department of Revenue has certified that the county has a method of maintaining assessment records in accordance with commission rules and regulations, has an ownership mapping system as provided in Section 27-35-53 in conformity with commission specifications, maintains certified appraisers as provided in Section 27-3-52, and complies with requests by the commission for sales data under Section 27-3-51.

In the event the commission enters its order directing that the avails of this levy be paid to the commission pursuant to Section 27-35-113, then the county shall comply with the commission's directions and the monies paid shall remain in escrow until the county is in compliance with acceptable performance standards for the appraisal of property in accordance with Section 27-35-113.

The commission, prior to October 1 of each year, shall notify each county whether or not it is certified as being in compliance with the requirements of subsection (2)(b). A copy of the notice shall be forwarded to the State Auditor. Any county not certified as being in compliance with any requirements of this subsection (2)(b), except where the commission has entered its order requiring the escrowing of these funds pursuant to Section 27-35-113, shall deposit the avails of the levy described herein in an interest-bearing special account and such avails, including interest earned thereon, shall not be expended until such county has been certified by the commission, for each fiscal year, to be in compliance with this subsection (2)(b).

- (3) The tax levies required in this section shall not be exempt under the provisions of Section 27-31-101.

Section 25-3-3. Salaries of Assessors also serving as Tax collectors; Additional Compensation.

(1) The term "total assessed valuation" as used in this section only refers to the ad valorem assessment for the county and, in addition, in counties where oil or gas is produced, the actual value of oil at the point of production, as certified to the counties by the Department of Revenue under the provisions of Sections 27-25-501 through 27-25-525, and the actual value of gas as certified by the Department of Revenue under the provisions of Sections 27-25-701 through 27-25-723.

(2) The salary of assessors and collectors of the various counties is fixed as full compensation for their services as county assessors or tax collectors, or both if the office of assessor has been combined with the office of tax collector. The annual salary of each assessor or tax collector, or both if the offices have been combined, shall be based upon the total assessed valuation of his respective county for the preceding taxable year in the following categories and for the following amounts:

For counties having a total assessed valuation of Three Billion Dollars (\$3,000,000,000.00) or more, a salary of Seventy Thousand Five Hundred Sixty Dollars (\$70,560.00);

For counties having a total assessed valuation of at least Two Billion Dollars (\$2,000,000,000.00) but less than Three Billion Dollars (\$3,000,000,000.00), a salary of Sixty-seven Thousand Two Hundred Dollars (\$67,200.00);

For counties having a total assessed valuation of at least One Billion Dollars (\$1,000,000,000.00) but less than Two Billion Dollars (\$2,000,000,000.00), a salary of Sixty-four Thousand Five Hundred Seventy-five Dollars (\$64,575.00);

For counties having a total assessed valuation of at least Five Hundred Million Dollars (\$500,000,000.00) but less than One Billion Dollars (\$1,000,000,000.00), a salary of Sixty-one Thousand Four Hundred Twenty-five Dollars (\$61,425.00);

For counties having a total assessed valuation of at least Two Hundred Fifty Million Dollars (\$250,000,000.00) but less than Five Hundred Million Dollars (\$500,000,000.00), a salary of Fifty-eight Thousand Eight Hundred Dollars (\$58,800.00);

For counties having a total assessed valuation of at least One Hundred Fifty Million Dollars (\$150,000,000.00) but less than Two Hundred Fifty Million Dollars (\$250,000,000.00), a salary of Fifty-six Thousand Seven Hundred Dollars (\$56,700.00);

For counties having a total assessed valuation of at least Seventy-five Million Dollars (\$75,000,000.00) but less than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary of Fifty-five Thousand One Hundred Twenty-five Dollars (\$55,125.00);

For counties having a total assessed valuation of less than Seventy-five Million Dollars (\$75,000,000.00), a salary of Fifty Thousand Nine Hundred Twenty-nine Dollars (\$50,929.00).

(3) In addition to all other compensation paid pursuant to this section, the board of supervisors shall pay to a person serving as both the tax assessor and tax collector in their county an additional Five Thousand Dollars (\$5,000.00) per year.

(4) The annual salary established for assessors and tax collectors shall not be reduced as a result of a reduction in total assessed valuation. The salaries shall be increased as a result of an increase in total assessed valuation.

(5) In addition to all other compensation paid to assessors and tax collectors in counties having two (2) judicial districts, the board of supervisors shall pay such assessors and tax collectors an additional Three Thousand Five Hundred Dollars (\$3,500.00) per year. In addition to all other compensation paid to assessors or tax collectors, in counties maintaining two (2) full-time offices, the board of supervisors shall pay the assessor or tax collector an additional Three Thousand Five Hundred Dollars (\$3,500.00) per year.

(6) In addition to all other compensation paid to assessors and tax collectors, the board of supervisors of a county shall allow for such assessor or tax collector, or both, to be paid additional compensation when there is a contract between the county and one or more municipalities providing that the assessor or tax collector, or both, shall assess or collect taxes, or both, for the municipality or municipalities; and such assessor or tax collector, or both, shall be authorized to receive such additional compensation from the county and/or the municipality or municipalities in any amount allowed by the county and/or the municipality or municipalities for performing those services.

(7) When any tax assessor holds a valid certificate of educational recognition from the **Mississippi Cooperative Extension Service** or is a licensed appraiser under Section 73-34-1 et seq., he shall receive an additional One Thousand Five Hundred Dollars (\$1,500.00) annually beginning the next fiscal year after completion. When any tax assessor is a licensed state certified Residential Appraiser (RA) or licensed state certified Timberland Appraiser (TA) under Section 73-34-1 et seq., or when any tax assessor holds a valid designation from the International Association of Assessing Officers as a Cadastral Mapping Specialist (CMS) or Personal Property Specialist (PPS) or Residential Evaluation Specialist (RES), he shall receive an additional Six Thousand Five Hundred Dollars (\$6,500.00) annually beginning the next fiscal year after completion. When any tax assessor holds the valid designation of Certified Assessment Evaluator (CAE) from the International Association of Assessing Officers or is a state certified General Real Estate Appraiser (GA) under Section 73-34-1 et seq., he shall receive an additional Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning the next fiscal year after completion.

(8) The salaries provided for in this section shall be the total funds paid to the county assessors and tax collectors and shall be full compensation for their services, with any fees being paid to the county general fund.

(9) The salaries provided for in this section shall be payable monthly on the first day of each calendar month by chancery clerk's warrant drawn on the general fund of the county; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday.

APPENDIX II: MISSISSIPPI DEPARTMENT OF REVENUE RULE 3

MISSISSIPPI DEPARTMENT OF REVENUE PROPERTY TAX BUREAU

RULE 3. CERTIFIED APPRAISERS

Miss. Code Ann. Section 27-3-52 (1972), provides that county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts may attain certification as an appraiser. Initial certification will be approved for those individuals attending and satisfactorily completing the Certified Appraisers' School taught by the Mississippi Department of Revenue or by passing a "challenge basis" comprehensive examination on the following subjects of instruction, but not limited to:

- Mapping
- Appraisal of Residential Property
- Appraisal of Personal Property
- Appraisal of Commercial Property
- Urban and Agricultural Land Valuation
- Maintenance and Updating Procedures
- Cost Index and Ratio Studies
- Property Tax (Land) Rolls

The Certified Appraisers' School will encompass all, but not limited to, the above subjects and will be taught or presented by the Mississippi Department of Revenue. The "challenge basis" comprehensive examination is principally for experienced appraisers who submit appropriate justification to the Mississippi Department of Revenue and may be attempted only once. The expense for attending the school will be borne according to Miss. Code Ann. Section 27-3-52 (1972), as amended.

Certification for subsequent fiscal years shall be attained by mandatory attendance of a Recertification course of instruction taught or presented by the Mississippi Department of Revenue.

The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Education and Certification Advisory Board, or its designee(s).

June 1, 1981

APPENDIX III: IAAO COURSES AND WORKSHOPS

The following courses and workshops are offered by the International Association of Assessing Officers (IAAO). The annual IAAO School sponsored by the Center for Government and Community Development offers every course required for all Track II levels of certification. Courses necessary for an advanced IAAO designation are usually offered on a rotational basis. For more information, contact the Center for Government and Community Development.

| | |
|--------------|--|
| Course 101 | Fundamentals of Real Property Appraisal |
| Course 102 | Income Approach to Valuation |
| Course 112 | Income Approach to Valuation II |
| Course 201 | Appraisal of Land |
| Course 300 | Fundamentals of Mass Appraisal |
| Course 311 | Residential Modeling Concepts |
| Course 312 | Commercial/Industrial Modeling Concepts |
| Course 331 | Mass Appraisal Practices and Procedures |
| Course 400 | Assessment Administration |
| Course 402 | Tax Policy |
| Course 500 | Assessment of Personal Property |
| Course 600 | Principles and Techniques of Cadastral Mapping |
| Course 601 | Advanced Mapping |
| Workshop 100 | Understanding Real Property Appraisal |
| Workshop 150 | Mathematics for Assessors |
| Workshop 151 | Uniform Standards of Professional Appraisal Practice (National) |
| Workshop 155 | Depreciation Analysis |
| Workshop 157 | The Appraisal Uses of Excel Software |
| Workshop 158 | Highest and Best Use |
| Workshop 162 | Marshall & Swift Cost Approach (Residential) |
| Workshop 163 | Marshall & Swift Cost Approach (Commercial) |
| Workshop 171 | IAAO Standards of Professional Practice & Ethics |
| Workshop 171 | IAAO Standards of Practice & Professional Ethics Supplement (Online Application) |
| Workshop 191 | Uniform Standards of Professional Appraisal Practice Update (National) |
| Workshop 252 | Valuing Property Affected by Environmental Contamination |
| Workshop 257 | Fundamentals of Industrial Valuation |
| Workshop 260 | Valuation of Agricultural Land |
| Workshop 403 | Proper Tax Policy Alternatives and Modules |
| Workshop 452 | Fundamentals of Assessment Ratio Studies |
| Workshop 551 | Valuation of Machinery and Equipment |
| Workshop 552 | Basic Personal Property Auditing |
| Workshop 553 | Advanced Basic Personal Property Auditing |
| Workshop 650 | Cadastral Mapping |
| Workshop 651 | Geographic Information Systems for Assessors |
| Workshop 710 | Valuation of Golf Courses |
| Workshop 850 | CAE Case Study Review |
| Workshop 851 | RES Case Study Review |

APPENDIX IV: MISSISSIPPI EDUCATION AND CERTIFICATION PROGRAM HISTORY

- 1974 The first International Association of Assessing Officers (IAAO) School had ten students enrolled.
- 1975 The Legislature authorized county boards of supervisors to pay tuition and expenses for county tax assessors. The second IAAO School offered a mapping course and Course 1 which were filled to capacity.
- 1976 The now annual IAAO School offered three courses and was completely filled.
- 1979 Mississippi Assessors and Collectors Association (MACA) President Robert Kincade (Assessor/Collector, Coahoma County) appointed the first Education Committee which was made up of Zack Jenkins (Assessor/Collector, Tallahatchie County), Mary Sue Shipp (Assessor/Collector, Yazoo County), Bob Salveson (Assessor/Collector, Leflore County) and A. W. Bouchillon (Assessor, DeSoto County).
- 1980 As part of the Mandated Reappraisal Law, 27-3-52, the Mississippi Department of Revenue (STC) and MACA, under the direction of the Legislature, created the two-track Mississippi Education and Certification Program. The STC primarily administered Track I with the Center for Government and Community Development (GCD) in the Mississippi State University Extension Service (MSU-ES) primarily administering Track II.
- 1981 *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* (known then as the *Blue Book*) was published to govern the newly created Program.
- 1982 The Legislature, lobbied by MACA President Zack Jenkins and MACA Executive Director Guy Dale Shaw (Assessor/Collector, Yalobusha County), mandated that county tax assessors receive salary supplements for achieving Track II levels of certification. Deputies were also allowed to receive salary supplements if the boards of supervisors in their county authorized such.
- 1984 The Second Edition of *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* was published. This edition established the Education and Certification Advisory Board composed of three members from MACA, two members from the DOR, and two members from the GCD.
- 1987 The Third Edition of *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* was published by the MSU-ES and was referred to as the *Red Book*. The Legislature increased the additional compensation available under Track II this year.
- 1990 Mississippi Chapter of the International Association of Assessing Officers (MS-IAAO) was established. David Fitzgibbon (Deputy Director, Property Tax Division, STC), Bill Inzer (Appraiser, STC), and Guy Dale Shaw (State IAAO Representative) wrote the Bylaws. David Fitzgibbon served as the Chapter's first President.

- 1991 The IAAO Executive Committee and State IAAO Representatives held a joint meeting in Chicago, Illinois with State IAAO Representative Guy Dale Shaw as the keynote speaker. Mr. Shaw distributed 60 copies of the *Red Book* to these individuals. IAAO later recognized Mississippi as having the best education program in the 50 states and 28 foreign nations having members in IAAO.
- 1993 The Legislature passed the Comprehensive Education Package for Assessors which made county tax assessors holding the Mississippi Real Estate Appraiser Licensing and Certification Board's Licensed Appraiser (LA), Residential Appraiser (RA), Timberland Appraiser (TA) and General Real Estate Appraiser (GA) and the IAAO Professional Designation Program's (PDP) Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Cadastral Mapping Specialist (CMS) and Personal Property Specialist (PPS) designations eligible for additional compensation.
- 1997 The Legislature mandated that deputy tax assessors also receive additional compensation for Track II Program certification. Also, qualified deputy tax assessors were allowed to receive additional compensation (upon the recommendation of the tax assessor and at the discretion of the board of supervisors) for earning the GA license (see Section 27-3-52 of the *Mississippi Code*).
- 1999 The IAAO School achieved its twenty-fifth anniversary. The Fourth Edition of the *Red Book* was published by the MSU-ES.
- 2000 The Fifth Edition of the *Red Book* was published by the MSU-ES and officially renamed *The Red Book: The Manual of the Mississippi Education and Certification Program*. Also at this time significant modifications were adopted to streamline the Program and make it more user-friendly.
- 2004 The Sixth Edition of the *Red Book* was revised and updated for publication in 2004 by the MSU-ES. Also at this time, modifications were adopted to streamline the Program and make it more user-friendly.
- 2008 The Seventh Edition of the *Red Book* was revised and updated for publication in 2008 by the MSU-ES. Also at this time, modifications were adopted to streamline the Program and make it more user-friendly. Notable revisions (approved by the Advisory Board) included the alternate track for receiving recertification credit, the opportunity to retake a failed portion of the MAE Examination within ninety (90) days, and the adoption of a retake application fee.
- 2011 The Eighth Edition of the *Red Book* was revised and updated for publication in 2011 by the MSU-ES. Notable revisions (approved by the Advisory Board) included replacing Mississippi State Tax Commission with Mississippi Department of Revenue where appropriate, editing Advisory Board Representatives for each organization, and clarifying recertification and retake fees.
- 2014 The Ninth Edition of the *Red Book* was revised and updated for publication in 2014 by the MSU-ES. Notable revisions (approved by the Advisory Board) included replacing Center for Governmental Training and Technology with Center for Government and Community Development where appropriate. Language was added to reflect the online registration option for all MECF programs.

- 2015 The tenth Edition of the Red Book was revised to limit the number of retake opportunities for the CAS, challenge exam, and MAE to 1 additional year. After 1 full year participants must take all parts of the exams again.
- 2017 The eleventh Edition of the Red Book was revised to allow IAAO sponsored Courses and Workshops offered by organization and states to count toward recertification. Table 4. Requirements for Each Track II Level of Certification was also revised to clarify the requirements.
- 2019 The twelfth Edition of the Red Book was revised to reflect SB2444 of the 2019 Regular Session of the Mississippi Legislature. This bill amended Section 27-3-52 to increase the AE I, AE II, and MAE designation pay by \$1,000 each, added the IAAO RES designation as an equivalent to the licensed certified residential real estate appraiser, and added the IAAO CAE designation as an equivalent to the licensed certified general real estate appraiser.
- 2021 The Thirteenth Edition of the Red Book was revised to reflect SB2366 of the 2020 Regular Session of the Mississippi Legislature. This bill amended section 25-3-3 to make Mississippi State University Extension responsible for the Certificate of Education previously issued by the IAAO. All requirements to earn the Certificate of Education remains the same. SB2816 of the 2021 regular session amended section 27-3-51 to authorize the same pay increases for Department of Revenue appraisers upon attainment of certain state certifications as authorized for county tax assessors and their deputies and assistants. The MAE retake was revised to allow those retaking Part A to take individual topics needed to pass.

APPENDIX V: CONTACT INFORMATION

Table 10 is provided as a convenient contact list for the various organizations listed within this manual. The Mississippi Assessors and Collectors Association is not listed since its contact information changes with each election of officers. The Mississippi Department of Revenue or the Center for Government and Community Development can provide current contact information for the Mississippi Assessors and Collectors Association. Alternatively, the Mississippi Assessors and Collectors Association web site, located at www.mstax.org/macal/, contains current contact information.

| TABLE 10: Contact Information for Program Participants | |
|---|---|
| <u>Mississippi Department of Revenue</u> | |
| Mississippi Department of Revenue Office of Property Tax P.O. Box 960 Jackson, MS 39215 | Telephone: 601-923-7600 Fax: 601-923-7637 Web: www.dor.ms.gov |
| <u>Center for Government and Community Development</u> | |
| Center for Government and Community Development Box 9643 Mississippi State, MS 39762 | Telephone: 662-325-3141 Fax: 662-325-8954 E-mail: gcd@ext.msstate.edu Web: www.gcd.msstate.edu |
| <u>Education and Certification Advisory Board</u> | |
| The Center for Government and Community Development manages postal and other communication for the Advisory Board. | |
| Center for Government and Community Development Attn: E&C Advisory Board Box 9643 Mississippi State, MS 39762 | Telephone: 662-325-3141 Fax: 662-325-8954 E-mail: gcd@ext.msstate.edu |
| <u>International Association of Assessing Officers</u> | |
| International Association of Assessing Officers 314 West 10 th Street Kansas City, Missouri 64105 | Telephone: 816-701-8100 Fax: 816-701-8149 Web: www.iaao.org |
| <u>Mississippi Real Estate Appraiser Licensing and Certification Board</u> | |
| Mississippi Real Estate Appraiser Licensing and Certification Board P.O. Box 12685 Jackson, MS 39236-2685 | Telephone: 601-932-6770 Fax: 601-932-2990 Web: www.mrec.state.ms.us |

APPENDIX VI: APPLICATION FORMS

The Center for Governmental and Community Development strongly encourages participants to utilize the online registration forms that can be found online at www.gcd.msstate.edu . Alternatively paper forms are available in the event the online forms cannot be accessed.

The following pages contain Mississippi Education and Certification Program (MECP) forms which are the official forms necessary for admission to and advancement within the Program. These forms may be photocopied.

- MECP Form 1 Application for Admission to the Certified Appraisers' School or the "Challenge Exam"
- MECP Form 2 Application for Admission to the Recertification Course
- MECP Form 3 Application for Assessment Evaluator I (AEI) Certification
- MECP Form 4 Application for Assessment Evaluator II (AEII) Certification
- MECP Form 5 Application for Mississippi Assessment Evaluator (MAE) Candidacy
- MECP Form 6 Application to Retake the Mississippi Assessment Evaluator Examination

**PLEASE USE ONLINE
FORM**

Mississippi Education and Certification Program

MECP Form 1: Application for Admission to the Certified Appraisers' School or the "Challenge Exam"

Circle one: Mr. Ms. Mrs. Dr.

Check one: County employee
 Mississippi Department of Revenue employee
 Private Appraiser

Name _____

County _____

Title _____

E-mail Address: _____

City _____

State _____ Zip _____

Phone: Home (____) _____

Office (____) _____

If you are not a government employee, please indicate the name and telephone number of your employer or the firm you represent:

Name _____

Phone (____) _____

Application is being made for the: Certified Appraisers' School "Challenge Exam"

Signature: I attest that the above information is true and accurate.

_____ Date

Mail completed form as follows: Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

**PLEASE USE ONLINE
FORM**

**Mississippi Education and Certification Program
MECP Form 2: Application for Admission to the Recertification Course**

Circle one: Mr. Ms. Mrs. Dr.

Check one: County employee
 Mississippi Department of Revenue employee
 Private Appraiser

Name _____

County _____

Title _____

E-mail Address: _____

City _____

State _____ Zip _____

Phone: Home () _____

Office () _____

If you are not a government employee, please indicate the name and telephone number of your employer or the firm you represent:

Name _____

Phone () _____

Proposed date/location to attend the Recertification Course:

When _____ Where _____

If unable to attend all of above, proposed makeup date/location:

When _____ Where _____

Signature: I attest that the above information is true and accurate.

_____ Date

Mail completed form as follows:

Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

**PLEASE USE ONLINE
FORM**

**Mississippi Education and Certification Program
MECP Form 3: Application for Assessment Evaluator I (AEI) Certification**

Circle one: Mr. Ms. Mrs. Dr.

Name _____

County _____

Title _____

City _____

Phone: Home () _____

I have successfully completed the following:

() I am certified as a Certified Appraiser

() I have taken the Recertification Course this year (required if certified prior to this year)

Check one: () County employee
() Mississippi Department of Revenue employee
() Private Appraiser

E-mail Address: _____

State _____ Zip _____

Office () _____

Application fee*: () Enclosed () Being sent by county/firm

() IAAO Course # _____

NOTE: IAAO courses taken outside Mississippi must be documented for verification.

Signature: I attest that the above information is true and accurate.

_____ Date

Mail completed form as follows:

Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

**PLEASE USE ONLINE
FORM**

**Mississippi Education and Certification Program
MECP Form 4: Application for Assessment Evaluator II (AEII) Certification**

Circle one: Mr. Ms. Mrs. Dr.

Check one: County employee
 Mississippi Department of Revenue employee
 Private Appraiser

Name _____

County _____

Title _____

E-mail Address: _____

City _____

State _____ Zip _____

Phone: Home (____) _____

Office (____) _____

I have successfully completed the following:

Application fee*: Enclosed Being sent by county/firm

I am certified as an Assessment Evaluator I

IAAO Course 101

I have taken the Recertification Course this year

IAAO Course # _____ (Course 102 or any other IAAO Course)

NOTE: IAAO courses not sponsored by the Center for Government and Community Development must be documented for verification.

Signature: I attest that the above information is true and accurate.

Date

Mail completed form as follows:

Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

**PLEASE USE ONLINE
FORM**

**Mississippi Education and Certification Program
MECP Form 5: Application for Mississippi Assessment Evaluator (MAE) Candidacy**

Circle one: Mr. Ms. Mrs. Dr.

Check one: County employee
 Mississippi Department of Revenue employee
 Private Appraiser

Name _____

County _____

Title _____

E-mail Address: _____

City _____

State _____ Zip _____

Phone: Home (____) _____

Office (____) _____

I have successfully completed the following:

Application fee*: Enclosed Being sent by county/firm

I am certified as an Assessment Evaluator I and II

IAAO Course 101 NOTE: IAAO courses not sponsored by the Center for Government and Community Development must be documented for verification.

I have taken the Recertification Course this year

IAAO Course 102

Written statement from current or past employer verifying three (3) years of full-time mass appraisal experience

IAAO Course # _____ (Any other IAAO Course qualifies)

Signature: I attest that the above information is true and accurate.

Date

Mail completed form as follows:

Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

**PLEASE USE ONLINE
FORM**

Mississippi Education and Certification Program

MECP Form 6: Application to Retake the Mississippi Assessment Evaluator Examination

Circle one: Mr. Ms. Mrs. Dr.

Check one: County employee
 Mississippi Department of Revenue employee
 Private Appraiser

Name _____

County _____

Title _____

E-mail Address: _____

City _____

State _____ Zip _____

Phone: Home () _____

Office () _____

Application fee*: Enclosed

I have Mississippi Assessment Evaluator Candidacy

I have taken the Recertification Course this year

I am applying to retake the following part(s) of the Mississippi Assessment Evaluator Examination:

Part A: Appraisal Case Problems

Part B: Comprehensive Mass Appraisal

Signature: I attest that the above information is true and accurate.

_____ Date

Mail completed form as follows:

Center for Government and Community Development
Attn: E&C Program
Box 9643
Mississippi State, MS 39762

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For copies of this manual, contact the following:

Center for Government & Community Development
Attn: Tax Assessor Education
Box 9643
Mississippi State, MS 39762

662-325-3141 – telephone
662-325-8954 – fax

gcd@ext.msstate.edu

www.gcd.msstate.edu

Be sure to specify by title which publication is being requested.



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