


# Chapter 4: Education and Accreditation Program Fundamentals of the Assessor's Office


2024

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**Contact us**

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 **Education Mailbox**  
[dorpropertytaxeducation@dor.wa.gov](mailto:dorpropertytaxeducation@dor.wa.gov)

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## Accreditation Overview



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### What is an accreditation?

- A legally required credential issued by DOR that gives authority to those who determine real property values, or conduct appraisals, for Ad Valorem taxation purposes.
- Important because it requires appraisers to:
  - Follow state rules and law requirements.
  - Administer programs uniformly, fairly, and with transparency.
  - Conduct work according to the latest industry standards.
  - Keep updated with legislative/administrative changes and best practices.



**[RCW 18.140](#)** Certified Real Estate Appraiser Act  
**[WAC 458-10-010](#)** Accreditation of Real Property Appraisers

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## DOR Accreditation requirements

<b>Who</b>	<ul style="list-style-type: none"> <li>• County assessors and appraisers</li> <li>• Select DOR Property Tax Division employees</li> </ul>
<b>Appraisals</b>	<ul style="list-style-type: none"> <li>• Real property valuations</li> </ul>
<b>Fee</b>	<ul style="list-style-type: none"> <li>• \$0</li> </ul>
<b>Required</b>	<ul style="list-style-type: none"> <li>• Complete 30 DOR and/or DOL pre-approved training hours, two years prior to applying.</li> <li>• Attend IAAO 101 class or equivalent. Pass exam.</li> <li>• Attend 15-hour USPAP class within two years after applying.</li> <li>• And...</li> </ul>



[RCW 36.21.015\(1\)](#) Qualifications for persons assessing real property— Examination— Examination waiver— Continuing education requirement

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## DOR Accreditation requirements (continued)

1. One year experience with real property involving transactions, appraisals, and/or assessments.
2. Knowledge of:
  - a. Repair and remodeling of buildings and improvement of land.
  - b. The significance for the locality and area to the value of real property.
  - c. Standard for appraising real property established by DOR (mass appraisal method).

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## DOL License/certification requirements

<b>Who</b>	<ul style="list-style-type: none"> <li>Real estate appraisers</li> </ul>
<b>Appraisals</b>	<ul style="list-style-type: none"> <li>Private residential property sales.</li> <li>Commercial sales (may need approval from DOR accredited employee).</li> </ul>
<b>Fee</b>	<ul style="list-style-type: none"> <li>\$650 annually</li> </ul>
<b>Required</b>	<ul style="list-style-type: none"> <li>Complete 75 college-level training hours, five years prior to applying.</li> <li>Pass Appraisal Qualifications Board approved Licensed Residential Real Property Appraiser exam.</li> <li>Gain 2,000 hours of qualifying experience, one year prior to applying.</li> </ul>



[DOL State-Licensed real estate appraisers webpage](#)

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## FAQs – Accreditation Overview

Question	Answer
Can appraisers have a DOR accreditation AND DOL license/certification?	Yes, as there could be a conflict of interest depending upon what appraisals are conducted. Consult with county policies.
When must DOR accreditations be renewed?	Every two years.

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**Department of Revenue**  
Washington State  
Form 64 0081  
[Reset form](#)

**Application for Accreditation as an Ad Valorem Real Property Appraiser**

Official use only	
<input type="checkbox"/> Approved	
<input type="checkbox"/> Denied	
Cert No.	
Date Received	
Date Issued	

**1 My information (please print or type)**  
 Name (last, first, middle): \_\_\_\_\_  
 Mailing address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Phone: \_\_\_\_\_ Email: \_\_\_\_\_ Fax: \_\_\_\_\_  
 Employed by: \_\_\_\_\_ (County Assessor's office or Other)

**2 Accreditation Examination/Waiver**  
 I am applying for:  
 Accreditation Examination (a completed form REV 64 0080).  
 Accreditation Examination Waiver:  
 Passed IAAO Course 101 Exam or its equivalent: \_\_\_\_\_ (date).  
     Attach a copy of your certificate to document your successful completion, OR  
 Currently certified or licensed as a real estate appraiser by Department of Licensing (per Chapter 18.140 RCW) Certificate No.: \_\_\_\_\_ Attach a copy.

**3 Experience Requirement (list most recent experience first)**  
 You must have at least one year of full time work experience (1,000 hours) in:  
 (1) transactions involving real property, (2) appraisal of real property, (3) assessment of real property OR a combination of the three. The required experience may include hours worked during the preceding two years but must include a minimum of 1,000 hours worked in a minimum time period of 12 months. Please list all qualifying work experience, beginning with your most recent.  
**Note: A complete description of your job duties is essential to determine your eligibility for accreditation — please be specific — incomplete description will result in delay of processing. Attach additional written documentation if necessary. To verify your most recent experience, include a supervisor or appraisal reviewer's signature, as requested.**

1 Employer - Position/Title: \_\_\_\_\_ Dates: \_\_\_\_\_  
 Appraisal-related job duties and number of hours/week:  
 \_\_\_\_\_

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Application for Accreditation as an Ad Valorem Real Property Appraiser **Department of Revenue**  
Washington State

2 Employer - Position/Title: \_\_\_\_\_ Dates: \_\_\_\_\_  
 Appraisal-related job duties and number of hours/week:  
 \_\_\_\_\_

3 Employer - Position/Title: \_\_\_\_\_ Dates: \_\_\_\_\_  
 Appraisal-related job duties and Number of Hours/week:  
 \_\_\_\_\_

**4 Education Requirement**  
**Unless you are waived from taking the accreditation exam, you must have successfully completed during the 2 preceding years, at least 30 classroom hours of study relating to the basic principles of real property appraisal.**

- List only those courses successfully completed and approved by the Department.
- A copy of certificate of completion (or college transcripts) for each course listed must be attached to this application. Incomplete documentation will result in delayed processing.

Course Title	Course Sponsor	Date Attended	Classroom Hours

**5 Uniform Standard of Professional Appraisal Practice (USPAP)**  
**All accredited personnel must have successfully completed 15 classroom hours of Uniform Standards of Professional Appraisal Practices (USPAP) no later than 3 years from their initial accreditation date.**

**Note: Successful completion requires passage of the USPAP examination. If you have completed 15 classroom hours of USPAP, attach a copy of the certificate of completion. If you are currently licensed or certified as a real estate appraiser by the Department of Licensing (per Chapter 18.140 RCW), also attach a copy of the certificate of completion for your most recent USPAP Update course.**

I have successfully completed 15 classroom hours of USPAP on \_\_\_\_\_ (date).  
 I have not successfully completed 15 classroom hours of USPAP.


Upon completion of the necessary requirements, the Department will issue an accreditation certificate that will be valid for 2 years from the date of issuance. In order to renew the certificate, accredited appraisers must complete 15 classroom hours of approved continuing education; each appraiser is responsible to document their education and submit their renewal. An Application for Accreditation Renewal (REV 64 0083) must be submitted to the Department of Revenue at least two weeks prior to expiration of the certificate.

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## FAQs – Initial Application

Question	Answer
How will I get one year of experience if I have never had any prior experience?	The county assessor will have a process for training appraisers. If they are appraising property their supervisor must review the appraisals and approve of the value. Some counties will have the supervisor initial each appraisal until the appraiser becomes accredited.
Can I use another class besides the IAAO 101 Course?	Yes, the Basic Appraisal Procedures course is 30 hours with an exam that is the same as the IAAO 101 Course. This course is offered by many online real estate educators.



# Renewal Application

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## WAC 458-10-050

- Describes accreditation renewal program.
- Emphasizes continuous education.
- Outlines training requirements and deadlines.
- Provides examples of pre-approved training topics.

**WAC 458-10-050** **Continuing education requirements—practice and ethics.** (1) **Introduction.** This rule provides in detailed information about the accreditation certificate, required of renewal applicants.

(2) **Renewal of accreditation certificate.** An accredited applicant desiring to renew his or her accreditation certificate must complete a renewal application and submit it to the property tax division of the department at least two weeks prior to the expiration date of the certificate. In order to receive a renewal of the certificate, the applicant must provide proof that he or she has attended a minimum of seven classroom hours of approved instruction within the two years preceding the expiration date of the certificate.

(3) **Extensions of time for renewal.** An applicant may request an extension of time to submit the renewal application and complete the continuing education requirements if the request is submitted prior to the expiration date of the certificate. The time extension shall be approved upon a showing of good cause by the applicant and only to a maximum time period of three months from the original expiration date of the certificate. Good cause may include, but is not limited to, a showing of long-term illness or extended absence from work, allocation of excessive workload, insufficient funds, lack of budget, or other similar reasons are not satisfactory to show good cause.

(4) **Preapproval of courses.** All courses, seminars, or workshops must be preapproved by the department in order to be applied toward the continuing education requirement. The department will use the following criteria to approve courses. The department will use the following criteria to approve courses, seminars, or workshops:

(a) Any course, seminar, or workshop will use the full number of approved for the full number of approved by quality.

(b) Any seminar or workshop must be preapproved by the department in order to be applied toward the continuing education requirement.

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## DOR accreditation renewal requirements

1. Classes must be taken during the two years prior to the active certification expiration date.

For example:

Application	Certificate period	Report classes from two years ago
2019	2/14/19 to 2/14/21	2/14/17 to 2/14/19
2021	2/14/21 to 2/14/23	2/14/19 to 2/14/21
2023	2/14/23 to 2/14/25	2/14/21 to 2/14/23
2025	2/14/25 to 2/14/27	2/14/23 to 2/14/25

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## Requirements (continued)

2. Classes reported must be rotated every 4 years. Despite the sponsor and title, the content cannot be the same or similar.

Some exceptions include:

- Annual West Puget Sound Chapter IAAO Spring Seminar.
- Real Estate Research Market Forum.
- Spokane-Kootenai Real Estate Research Seminar.
- Appraisal Institute's Real Estate Conference.
- McKissock USPAP 7-Hour Update.

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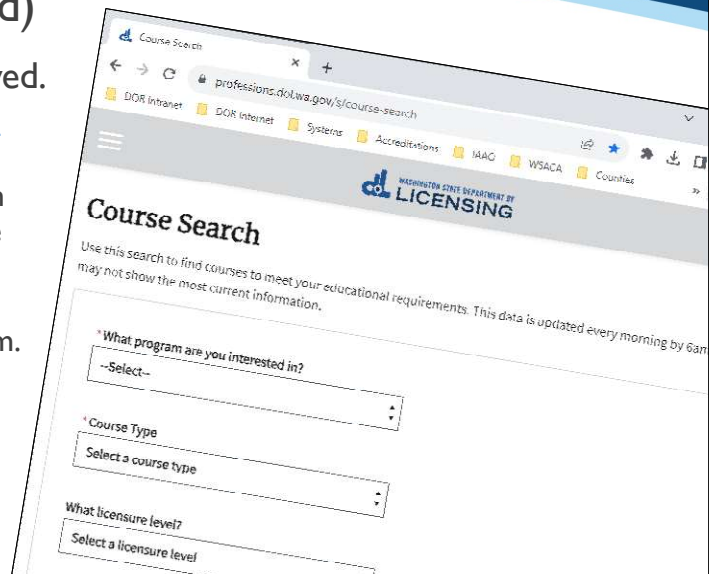
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## Requirements (continued)

### 3. Classes must be pre-approved.

- Visit [DOL's Course Search webpage](#).
- Check the class description or certificate of attendance for a code like A22002571 or AP4124.
- Contact the Education Team.



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## Requirements (continued)

### 4. Report 15 training hours.

- a. Use continuing education (CE) and general interest (GI) hours.
- b. Additional training hours may be reported to include in course history, but only 15 training hours need to be applied towards the renewal.
- c. Only 3 GI hours may be applied.
- d. Up to 5 unapplied CE hours from the previous renewal may be applied or "carried over" to the next renewal, providing there were no breaks in certification.
- e. GI hours cannot be carried over.

**New (3 GI max) + Carry over (Up to 5 CE only) = 15 training hours**

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## Example

You are renewing for the 2023-2025 certificate period. Your accreditation anniversary date is April 30.

You will report new classes from the 4/30/21 to 4/30/23 period.

If available, you may use unapplied “carry over” hours from the 4/30/19 to 4/30/21.

Class date	Title	Hours	Applied	Leftovers
6/27/20	Industrial Appraising	15 CE	11	4
11/18-20/20	Fundamentals of the Assessors Office	7.5 CE	4	3.5
12/13-14/20	Basic Levy	3 GI	0	3
9/2/21	USPAP Update	7.5 CE	-	-
5/24/22	Today's Surveying	7.5 CE	-	-
10/30/22	Senior Levy	-	-	-
12/12/22	USPAP Update	7.5 CE	-	-
3/7/23	Basic Exemption/Deferral Workshop	3 GI	-	-
4/19/23	Current Use Basic	3 GI		
7/16/23	Spring Real Estate Appraisal Seminar	7.5 CE		
8/27/23	IAAO 600	30 CE		
11/7/23	Accreditation Applications	-		
1/5/24	Interpreting Legal Documents	6 CE		
4/22/24	Introduction to Personal Property	7.5 CE		
7/13/24	Spring Real Estate Appraisal Seminar	7.5 CE		
3/3/25	IAAO 300	30 CE		

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## Example (continued)

### Option 1: Use full hours

9/2/21 USPAP Update 7.5 CE

5/24/22 Today's Surveying 7.5 CE

### Option 2: Split new hours

9/2/21 USPAP Update 7 CE

5/24/22 Today's Surveying 5 CE

3/7/23 Basic Exemption... 3GI

### Option 3: Split new and use “carry over” hours

6/27/20 Industrial Appraising 4 CE

11/18-20/20 Fundamentals of the Assessors Office 1 CE

9/2/21 USPAP Update 7 CE

3/7/23 Basic Exemption/Deferral Workshop 3GI

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## Requirements (continued)

5. Applicants are eligible to renew if their certification is currently active **or** has been expired for less than two years.

### Scenario 1

Status	Deadline	Example
Currently active	14 business days before expiration date	The accreditation anniversary date is December 15. It will expire in 2023. The renewal should be submitted by 12/1/23.

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## Requirements (continued)

### Scenario 2

Status	Deadline	Example
Been expired for less than two years	Any time before what <b>would have been</b> the new expiration date, if renewed when active	The accreditation anniversary date is July 1. The certificate expired in 2022. Today is 11/7/23. The renewal is over 16 months late, but may still be submitted no later than 6/30/24.  <b>“Carry over” hours are not permitted.</b>

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STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

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### Certificate of Accreditation Renewal

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The Department of Revenue, Property Tax Division, has reviewed the continuing education requirements for the following appraiser and hereby approves Accreditation Renewal for the period indicated:

NAME: \_\_\_\_\_

CERTIFICATE NUMBER: 0636

ORIGINAL ACCREDITATION: June 15, 1994

ACCREDITATION VALID THROUGH: June 15, 2022 - June 15, 2024

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Approved by: 

Eiki Bland, Manager  
County Performance & Administration  
Department of Revenue, Property Tax Division

Property Tax Division  
P.O. Box 47471 • Olympia, Washington 98504-7471 • (360) 534-1400 • Fax (360) 534-1380

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## FAQs – Renewal Application

Question	Answer
What if my certificate has been expired for more than two years? May I renew?	No. You will need to re-apply for accreditation.
Can I carry over hours from my initial application to my first renewal?	No. Classes taken for your renewal should have occurred during the last two years of the certification period. The classes taken for the initial application were taken before certification was granted.

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## FAQs – Renewal Application (continued)

Question	Answer
If I took but did not report a class that falls in the “carry over” period, could I use it for my new renewal?	Yes, if it is not a repeat class or general interest hours.
Will you give me a reminder when my renewal is due?	Sort of. Assessor Administrators will receive a report annually listing who is expiring for the upcoming year. However, you are responsible for tracking when your accreditation status must be renewed.

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## Submitting Applications



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## Tips

- Always use the most updated form.
- Save to your computer first before editing/signing to enable features.
- Use county address, phone, and email.
- Initial application: Provide start date at county and duties performed.
- Renewals: Provide proof of attendance, even for carry over hours.
- Submit at least two weeks prior to when accreditation is needed.
- Email to the Education Mailbox.



[Form 64 0081 Accreditation as an Ad Valorem Real Property Appraiser](#)  
[Form 64 0083 Accreditation Renewal](#)

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## Course Pre-Approval Requests



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**Department of Revenue  
Accreditation of Real Property Appraisers  
Continuing Education & General Interest  
Course Approval Application**

**Office Use Only**

Approved Date: \_\_\_\_\_ Hr: \_\_\_\_\_

Denied Date: \_\_\_\_\_

Certificate Mailed: \_\_\_\_\_

Comment: \_\_\_\_\_

**SECTION I** ♦ ♦ Please Print or Type ♦ ♦  Original application  Renew existing application

Course Provider: \_\_\_\_\_ Contact Person: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Course Sponsor: \_\_\_\_\_ Sponsor Contact: \_\_\_\_\_  
(if different than provider) Sponsor Phone: \_\_\_\_\_

**SECTION II** Course Seminar/Workshop Description

Title: \_\_\_\_\_ Classroom Hours: \_\_\_\_\_ Course Cost: \_\_\_\_\_

Course Location: \_\_\_\_\_ Course Dates: \_\_\_\_\_

Instructor(s): \_\_\_\_\_  
(See Section III for necessary attachment(s))

**The above Course Seminar/Workshop:**

Is directly related to real property appraising – WAC 458-10-050(4)(a).

Is related to a topic of general interest to an assessor's office and offered by qualified personnel – WAC 458-10-050(4)(b).

Is approved by the Department of Licensing for real estate appraiser certification (chapter 18.140 RCW).

Requires passing an examination for successful completion.

**SECTION III** Necessary Attachments

**The following items must be attached:**

- A copy of the course/seminar/workshop content (description of the information covered).
- A copy of the course/seminar/workshop agenda. (Including instructional times, breaks, lunch, etc.).
- A copy of each instructor's qualifications.

WAC 458-10-050(4) stipulates that all courses, seminars, or workshops applied toward the continuing education requirements for accreditations of real property appraisers must be pre-approved by the Department of Revenue. Upon receipt of this application, along with the necessary information and attachments, the Department will notify applicant of approval/denial. It will be the responsibility of the course provider/sponsor to provide each student with a certificate of completion, and provide the Department with a copy of the course sign-in sheets upon conclusion of the training.


Applicant (please print) \_\_\_\_\_ Print: /08 Title \_\_\_\_\_

Applicant's Signature \_\_\_\_\_ Ink \_\_\_\_\_

**Return to:**  
Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia WA 98504-7471  
Phone: 360-534-3301 or 360-534-1560  
Email: DORPropertyTaxEducation@dor.wa.gov

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REV 64 0094 (6/2019)



## FAQs – Course Pre-Approval Requests

Question	Answer
What if a class has not been approved by DOL or DOR?	If courses have not been approved by DOL or DOR prior to being taken, the appraiser must fill out a Continuing Education Course Approval Application (form REV 64 0094). DOL pre-approvals are no longer an option.
When would a pre-approval not be applicable?	For un-credited classes. DOL will also not approve GI classes.
This class was pre-approved many years ago. Shouldn't it still be?	It depends...

## Training



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### Topics

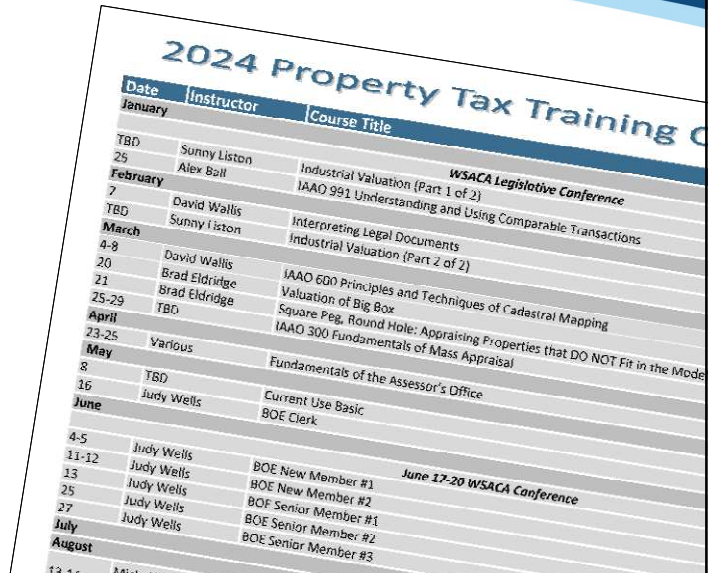
- Classes for accreditation must be directly related to personal property appraising. Here are some examples:
  - Ad valorem taxation.
  - Arbitrations.
  - Real estate law and practices.
  - Land use, zoning, planning, and development.
  - Geographic Information Systems.
  - Levies.
  - Current Use.
  - Valuing Historic Homes.
  - Fundamentals of the Assessor's Office.

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## DOR training

- [PTRC training calendar](#)
- Certain classes are repeated annually and multiple times if popular.
- Other ideas are pulled from hot topics, county needs, course evaluations, and surveys.
- Classes will be free starting January 2024!
- Also offer the option of Advisory Appraisals.



Date	Instructor	Course Title
<b>January</b>		
TBD	Sunny Liston	Industrial Valuation (Part 1 of 2)
25	Alex Ball	IAAO 991 Understanding and Using Comparable Transactions
<b>February</b>		
7	David Wallis	Interpreting Legal Documents
TBD	Sunny Liston	Industrial Valuation (Part 2 of 2)
<b>March</b>		
4-8	David Wallis	IAAO 600 Principles and Techniques of Cadastral Mapping
20	Brad Eldridge	Valuation of Big Box
21	Brad Eldridge	Square Peg, Round Hole: Appraising Properties that DO NOT Fit in the Model
25-29	TBD	IAAO 300 Fundamentals of Mass Appraisal
<b>April</b>		
23-25	Various	Fundamentals of the Assessor's Office
<b>May</b>		
8	TBD	Current Use Basic
16	Judy Wells	BOE Clerk
<b>June</b>		
4-5	Judy Wells	BOE New Member #1
11-12	Judy Wells	BOE New Member #2
13	Judy Wells	BOE Senior Member #1
25	Judy Wells	BOE Senior Member #2
27	Judy Wells	BOE Senior Member #3
<b>July</b>		
<b>August</b>		

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## Other training sponsors

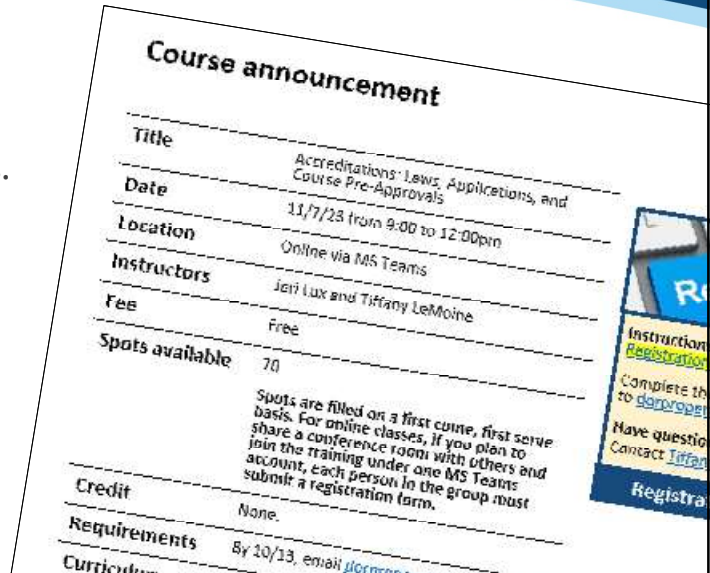
- [Washington State Association of County Assessors \(WSACA\)](#)
- [International Association of Assessing Officers \(IAAO\)](#)
- Local IAAO Chapters (Central WA, Evergreen, and West Puget Sound)
- [McKissock](#)
- [Appraisal Institute](#)
- [Idaho Tax Commission](#)
- Washington counties

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## Class announcements

- Communicated via [GovDelivery](#) and Outlook.
- Sent 30-60 days before class.
- Provide class details like number of slots available, prerequisites, curriculum description, deadlines, and a link to the registration form.



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## FAQs – Training

Question	Answer
Some classes are listed multiple times on the Training Calendar. Why?	They are repeats of the same class. Classes broken into multiple parts will be indicated as such.
Are online classes recorded?	Not at this time.
Can I share course materials with non-registered participants?	For DOR sponsored classes, yes, most of the time. For non-DOR sponsored classes, depends on presenter.
My county wants DOR to teach a class just for us. How do I make a request?	See the <a href="#">DOR Invite a speaker to your group webpage</a> .

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## FAQs – Training (continued)

Question	Answer
What if I cannot afford classes?	Many counties pay or reimburse registration fees. All DOR sponsored classes are free!

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## Webpages




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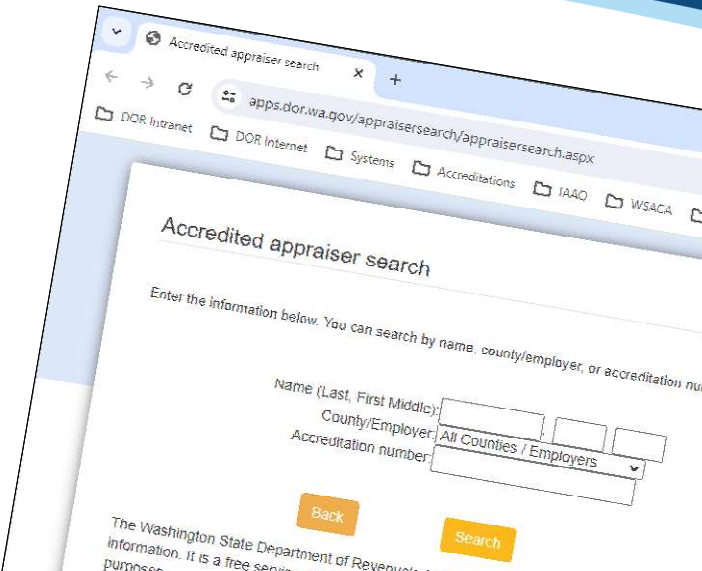
## Accreditation Status

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### How to check

- [Secure Access Washington \(SAW\) account](#)
- [Accreditation appraiser search webpage](#)
- Contact the Education Team



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## FAQs – Accreditation Status

Question	Answer
My status is showing as suspended, but I recently renewed and am active. Why?	Either human or system error. Email Education Mailbox.

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Wrap up

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