



## Contact us

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## **Education Specialist**

- Lead the Accreditation and Education programs.
- Interpret rules and laws.
- Process initial accreditation applications.
- Grant accreditation renewal extensions.
- Process course approval and CE credit applications.
- Create annual Property Tax Training Calendar.

#### **Education Coordinator**

- · Administer the Accreditation and Education program.
- Coordinate Property Tax training logistics.
- Process accreditation renewal applications.
- Manage accreditation and education records.
- Maintain program communications and forms.

### County Performance and Administration (CP&A) Manager

Manage the Accreditation and Education programs.

#### For the fastest response...

- Email the Education Mailbox. Entire Team checks it throughout the day.
- If you call or email us individually, the response might be delayed.



## What is accreditation?

- A legally required credential issued by DOR authorizing individuals who determine real property values, or conduct appraisals, for Ad Valorem taxation purposes.
- Important because it requires appraisers to:
  - o Follow state rules and law requirements.
  - o Administer programs uniformly, fairly, and with transparency.
  - o Conduct work according to the latest industry standards.
  - o 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

### Why is it important

To promote uniformity and consistency statewide in the education and experience qualifications and to maintain standards of competence and conduct of persons responsible for valuing real property taxation purposes.

- Have you ever sold a home? To figure out how much your home is worth, you might hire a real estate appraiser to evaluate your property and structures to recommend an asking price. These individuals must be certified and licensed with Department of Licensing (DOL) to do their job.
- The Accreditation program is like DOL's, except we oversee public appraisers who work in the counties and at DOR.
- Ad Valorem=Latin for "according to value."



## Initial accreditation

## **Prerequisites**

- 1. Be knowledgeable in the:
  - a. Repair and remodeling of buildings and improvement of land.
  - b. Significance of locality and area to the real property value.
  - c. Standards for appraising real property established by DOR (mass appraisals approach).



**RCW 36.21.015(1)** Qualifications – Examination – Waiver – Continuing Education

Anyone can apply, but only county and Department staff can appraise properties for taxation.



# Initial accreditation (continued)

## **Prerequisites (continued)**

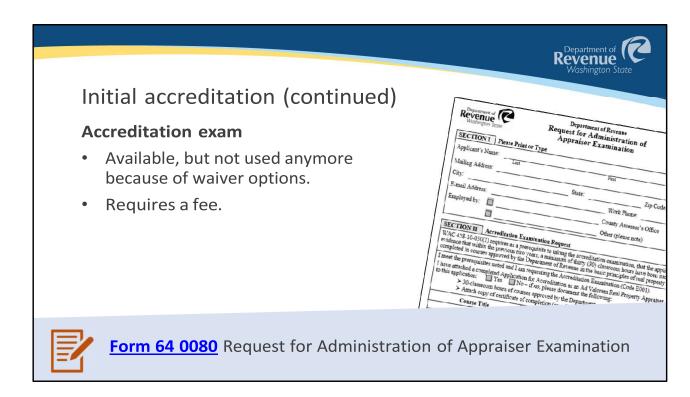
- 2. Have direct experience with real property transactions, appraisals, and/or assessments. Gain working:
  - a. Full-time within one year of application, OR
  - b. Part-time within two years prior to application WITH a minimum of 1,000 hours in the prior 12 months.



Form 61 0062 Application for CEs: Advisory Appraisals

### How to gain experience

- Each office has an appraiser training program. Generally, if appraising property a supervisor must review and approve values. In some counties a supervisor initials each appraisal until the trainee becomes accredited.
- Fee or private appraisals.
- Assisting in a valuation advisory team appraisals.
- · Real estate transactions.
- · Banking and lending.



### Requirements

- 1. Pass exam or request waiver.
- 2. Complete application.
  - o It's free!
  - Anyone can apply, but only county and DOR staff can appraise properties for taxation.
- 3. Complete 30 CE in basic principles of real property appraising within 2 years of application.
- 4. Complete USPAP 15-hour class within 3 years of gaining accreditation.



# Initial accreditation (continued)

### Waiver options

Option	Education	USPAP	Citation
IAAO 101 or its equivalent	Pass exam AND 30 CEs	15-hour national	WAC 458-10- 030(4)(a)
DOL license or certificate	n/a	7-hour update	WAC 458-10- 030(4)(b)
Education and experience	75 CEs	15-hour national	WAC 458-10- 030(4)(c)



WAC 458-10-030 Accreditation examination – Prerequisites

Waiver or exemption – Reexamination

### Waiver options

- Pass IAAO 101 or equivalent exam (with or without attending the class).
- Currently licensed or certified by DOL.
- Complete 75 CEs in basic principles of real property appraising within 2 years of application AND a minimum of 2 years AND 2,000 hours appraising real property.

### IAAO 101 or equivalents

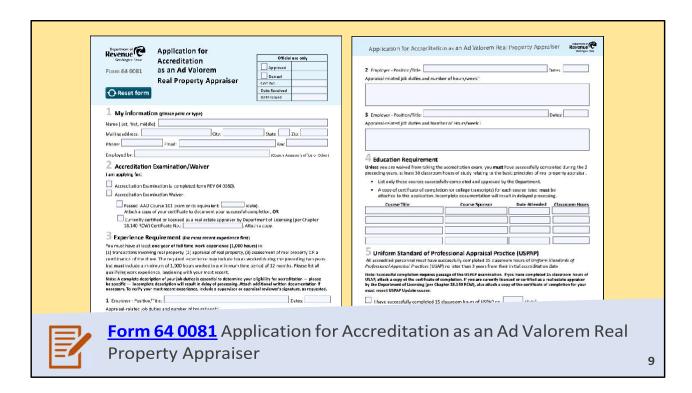
- Most applicants take IAAO 101 or challenge the exam.
- · Alternate courses include:
  - McKissock's Residential Appraisal Procedures.
  - Appraisal Institute's Basic Appraisal Procedures.
  - Similar college classes that mirror curriculum.

#### **DOL** license or certificate

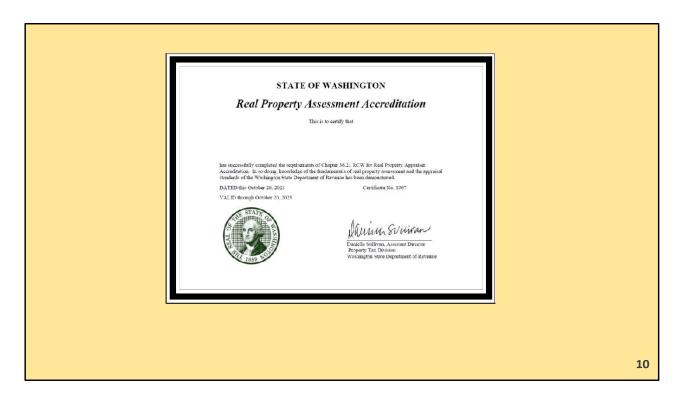
- Appraisers can be accredited and licensed or certified by DOL.
- If a county appraiser is doing private residential property or commercial sales on the side, there could be a conflict of interest. Consult with county policies.

#### 15-hour USPAP

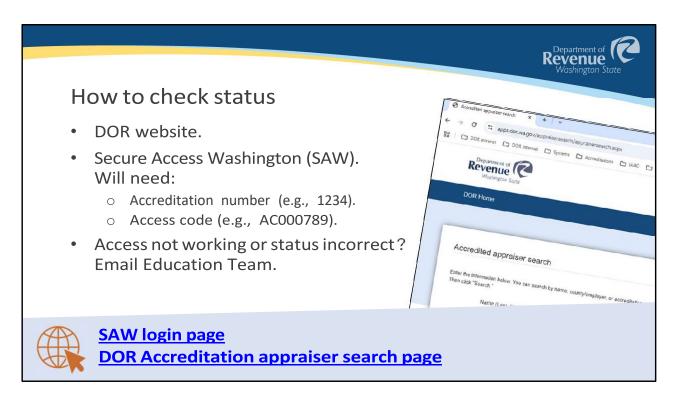
- The Appraisal Qualifications Board (AQB) sets qualifications for real estate appraisers following the Appraisal Institute's Practical Applications of Real Estate Appraisal (AI PAREA) and its Real Property Appraiser Qualification criteria, which requires passing a Licensed Residential Real Property Appraiser exam. The Uniform Standard of Professional Appraisal Practice (USPAP) class fulfills this exam criteria.
- Not a prerequisite. Must be completed within three years of gaining accreditation.
- Licensed and certified appraisers have already met this requirement through the DOL application process. A recent 7-hour update is acceptable.



- Here is the application!
- We are currently updating the form. It will include a guide to clarify requirements.
- Describe job duties in detail.
- Remember to attach DOL license or certification (if applicable).



- This is an example of a real property accreditation certificate.
- Note there is a valid through date. Initial accreditations are good for two years.
- Depending upon county policy, it may need to be displayed somewhere for public view.
- Over the past several years, taxpayers have been interested in how many accredited appraisers there are in each county that are active. They can find this out by searching the dor.wa.gov website.



Congratulations! You are accredited and can complete appraisals in accordance with the law. But the application process is not one and done.

You will need to renew every two years and continue your education in a very specific way.

- Our accreditation system is old and sometimes bugs need to be worked out.
- Instructions included with handout.



## When to renew

- Every 2 years, at least 2 weeks before expiration—plan ahead!
- Status is suspended after expiration.
- Status is revoked for 2+ years expiration. Must re-apply for accreditation and report 30 CEs, instead of 15 CEs.
- There are risks if appraisals are conducted without accreditation.
- Email Education Team to request extension prior to expiration.
   Provide a reason.

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#### **Risks**

- Recommend renew when active, so you do not run the risk of invalidating your appraisal work or having it challenged by taxpayers.
- Accredited appraisers are responsible for filing timely. Make a calendar reminder.
- We send an annual renewal report to each county. Assessors and/or their administrators may provide a reminder.
- If renew 2 years after expiration, status will be suspended.
- If renew 2+ years after expiration, status will be revoked.
- Another reason to renew timely is in case you accidentally report a nonapproved class, in which case, you'll have extra time to take additional training.
- Because classes reported must be completed during the prior two years, you
  may have less classes to choose from those you've completed since your last
  renewal.
  - Example: You took a class the day after your last renewal. You applied two months late. Now that class can no longer be used because it's outside the edibility range.
  - O You'll waste valuable time and money. Don't do it!

#### **Extension requests**

- If you anticipate not being able to renew timely, request an extension in advance.
- Extensions are granted up to 3 months.
- Acceptable reasons include military leave, FMLA, or serious personal or family illnesses.
- An unacceptable reason would be due to workload.



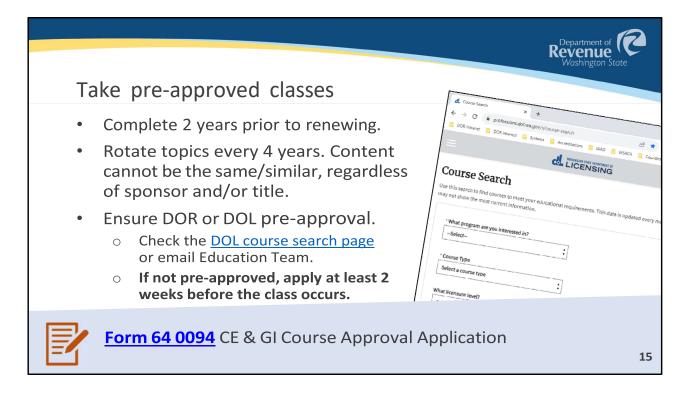
## Renewal requirements

- Earn a minimum of 15 CEs. May include 3 GIs max.
- How to earn:
  - Take pre-approved classes.
  - Teach a class.
  - Conduct advisory appraisals.



<u>WAC 458-10-050</u> Continuing education requirements – Appraisal practice and ethics

- At minimum, accredited appraisers must complete 15 credit hours. Categories include:
  - CE=Appraising topics (e.g., land use, zoning, property development, mass appraisals, BOE, etc.)
  - GI=General interest (e.g., current use, levies, exemptions/deferrals)
- You can do/report more, but only 15 credit hours need to be applied to your application. For example, if you took an IAAO class that was 30 hours, that class would be enough to meet the requirements.
- We will add any course you submit to your profile, regardless if you apply the credit or not, as long as it is pre-approved.



- The purpose of continuing education is to keep your knowledge fresh. We want you
  to stay informed up updated procedures, best practices, emerging property tax
  topics, and new legislation.
- Do not take/report the same class each renewal. Mix them up. Reporting repeat classes are okay after 4 years.
- There are a few exceptions:
  - 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.
- Typically, DOL approval numbers (e.g., AP3554, A22034194, C21023784) are usually included on certificates of attendance.
- All classes MUST be pre-approved by DOR or DOL to be eligible for renewals.
  - Anything we sponsor, is automatically approved.
  - Anything DOL approves, which is listed on their website, we will accept too.
  - If you are unsure about a class, let us know BEFORE you take it.
     Pre- approvals will not be granted retroactively.
  - Just because a class was pre-approved many years ago, it may not be now, due to updated curriculum.
- If there is a class you want to take outside of DOR/DOL, you can apply for course pre-approval.
  - DOR approves classes for 1-2 years.
  - DOL approves classes for 1-4 years.
  - Approvals may be extended for 1 year.



## Teach a class

- Content must be original.
- Applicant must author and/or present curriculum.
- Apply for CE credit 2 weeks before the class occurs.
- If teaching a portion of a class AND attending as a student, credit is allowed for both.



<u>Form 64 0121</u> Pre-Approval CE Credit Request for Participation Other Than as a Student

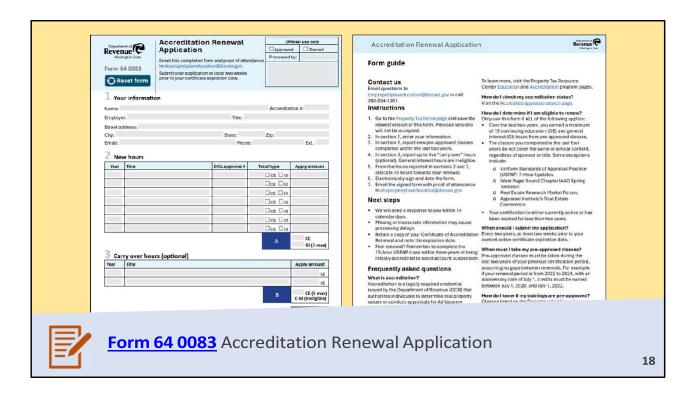
- A lot goes into creating a class, especially for one that has never been done before.
- · Get credit for your research, analysis, and course materials.



- Focuses on properties that are valued more than \$25 million, with some exceptions.
- Our Valuation Advisory Team (VAT) can assist and provide guidance.

### **VAT Supervisor**

Tim Landregan (360) 534-1423 timothyl@dor.wa.gov



- Here is the application!
- The form was recently updated and has a guide with FAQs.
- Remember to attach proof of education. We do not know the classes you take outside of DOR unless you tell us.



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## Applying CE and GIs

## New CEs with 3 GIs max + Carry over (5 CEs max, no GIs) = 15

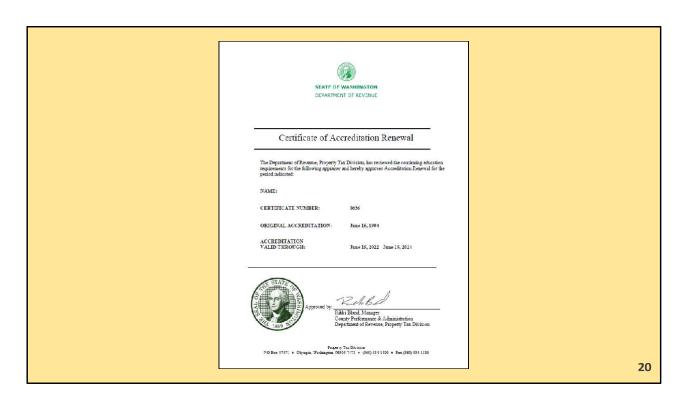
Option	Example	Expiration date is April 30. 2025-2027 renewal is submitted on April 16. Report new classes completed from 4/16/23 to 4/16/25. From the 2023- 2025 renewal, which was submitted on April 2, apply optional "carry over" classes completed from 4/2/21 to 4/2/23.
All new	9/2/23 USPAP Update <b>7.5 CE</b> 5/24/24 Today's Surveying <b>7.5 CE</b>	
Split new	9/2/23 USPAP Update <b>7 CE</b> 5/24/24 Today's Surveying <b>5 CE</b> 3/7/25 Exemption/Deferral Workshop <b>3GI</b>	
All/split new <b>AND</b> carry over	6/27/21 Industrial Appraising 4 CE 11/18-20/22 Industrial Appraising 1CE 9/2/23 USPAP Update 7 CE 3/7/25 Exemption/Deferral Workshop 3GI	

**Options** 

- You can be simple or creative when reporting hours. Use all or pick from multiple classes.
- If you take 30 CE class, just report 15 hours from it. The full CEs earned will be reflected in your profile.
- You also have the option to apply carry over hours.

### **Carry over**

- Say you reported a 30 CE class last renewal. That gives you 15 leftover hours. You can carry up to 5 CEs to your current renewal.
- This is a good safeguard in case you couldn't take enough new classes because you forgot, didn't have the time or money.
- Carry over is allowed, providing there were no certification breaks longer than 2 years and the class is not the same or similar than a new class being reported.
- Carry over is ineligible for renewals that occur after accreditation has been revoked.
- GIs are ineligible.
- CEs from initial application are ineligible because the classes were taken before accreditation was granted.



- This is an example of a Certificate of Accreditation Renewal.
- Note there is a valid through date. Accreditation renewals are good for two years.
- Depending upon county policy, it may need to be displayed somewhere for public view.



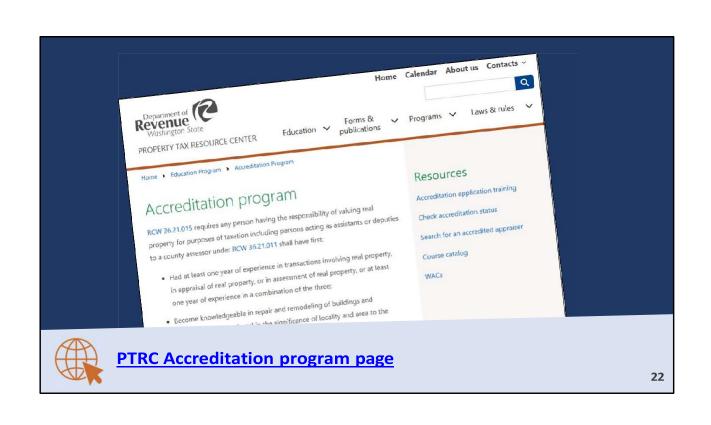
# Application tips

- Apply 2 weeks prior to accreditation needs / expiration date.
- Use the most recent version of the form.
- Save form to computer before editing/signing to enable features.
- Use employer's contact information.
- Attach certificate(s) of attendance to complete application.
- Email Education Mailbox. Mailed paper copies are not accepted.
- Retain certificate.



## **DOR Property Tax forms page**

- Failure to provide required documentation will cause processing delays.
- Expect a response within 10 business days.





### Why is it important

To ensure county assessor's and their staff are legally credentialed and trained to perform their duties.

 Restricted to county staff, city officials, districts, and select organizations like the BTA and BOE members, and agency employees.

#### **Formats**

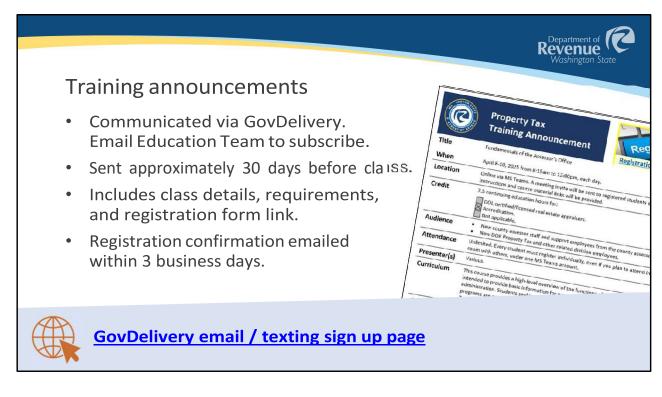
- Most are online.
- More complex topics (e.g., BOE, levies, Introduction to Personal Property) are in- person and rotate each side of state annually.
- East side classes are typically held in Ellensburg or Wenatchee and occasionally elsewhere.
- Have done a few hybrids (online and in-person), likely to do more.
- Not recorded at this time—but exploring for content that rarely changes.

### Course materials

- Posted to the PTRC. Linked on the Course catalog webpage.
- They stay up until the next class.
- Not a stand-alone resource. Should not replace attending class, as the presentation and student interaction provides important context.

#### **Certificates of attendance**

- Issued by request via Training Registration form.
- Have two versions—one with CEs if you meet attendance requirements (present/participate 83% of the time) and another proving you were there for a portion.

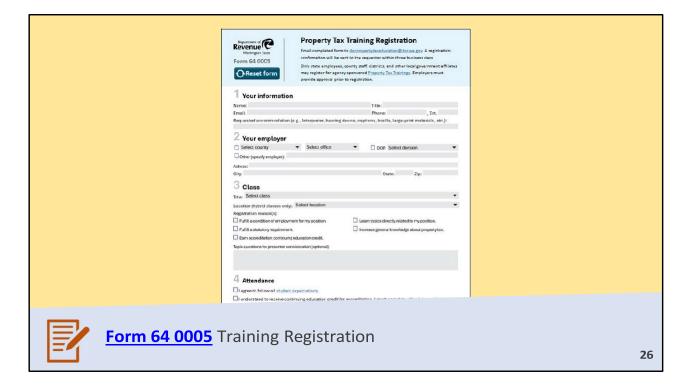


### **GovDelivery**

- Because our classes are exclusive, we control who sees our training announcements via GovDelivery, our email/text distribution list.
- Unlike other GovDelivery topics, you cannot sign up yourself. You must go through us.
- · You can unsubscribe anytime.

### Registration

- Sometimes we restrict class spots, particularly for in-person classes, so register ASAP so you don't miss out.
- Everyone who attends a class must complete a registration form, even if it's an online class and sharing a conference room with others.
- Headcounts help presenters better manage the class and budget time for questions.
- Expect a confirmation within 3 business days.
- Always verify the registration confirmation to verify class.



- · Here is the registration form!
- · Recently updated.

### **New additions**

- Student expectations—presenters may have additional guidelines.
- · Opportunity to submit questions to presenters.
- Tracking for why students are taking the class.

### **Changes to process**

- No longer require signatures. But get approval from your employer before registering for a class.
- No longer emailing back registration confirmation attachments.
- All details need will be in the Training Announcements and in emails directly sent to students.



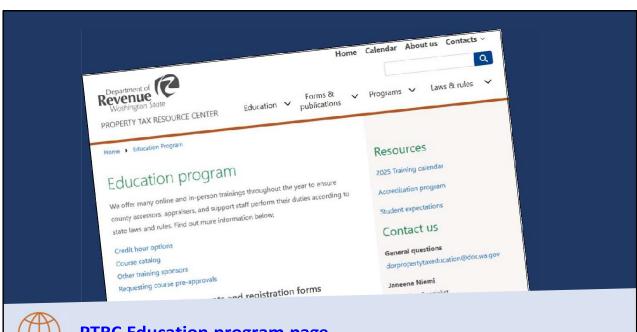
# Other training sponsors

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



## DOR Invite a speaker to your group page

- If we do not provide what you need, consider these learning sponsors.
- You can also submit a request through the main DOR site. These classes will be coordinated directly with the assigned unit.
- See WSACA's Education Portal at https://sites.google.com/wsaca.net/education.





# PTRC Education program page