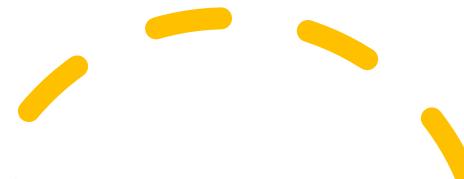


# Assessor School 2024 Designations



*Utah State Tax Commission  
presentation on Designations:*



## R-884-24P-19 and 59-2-702

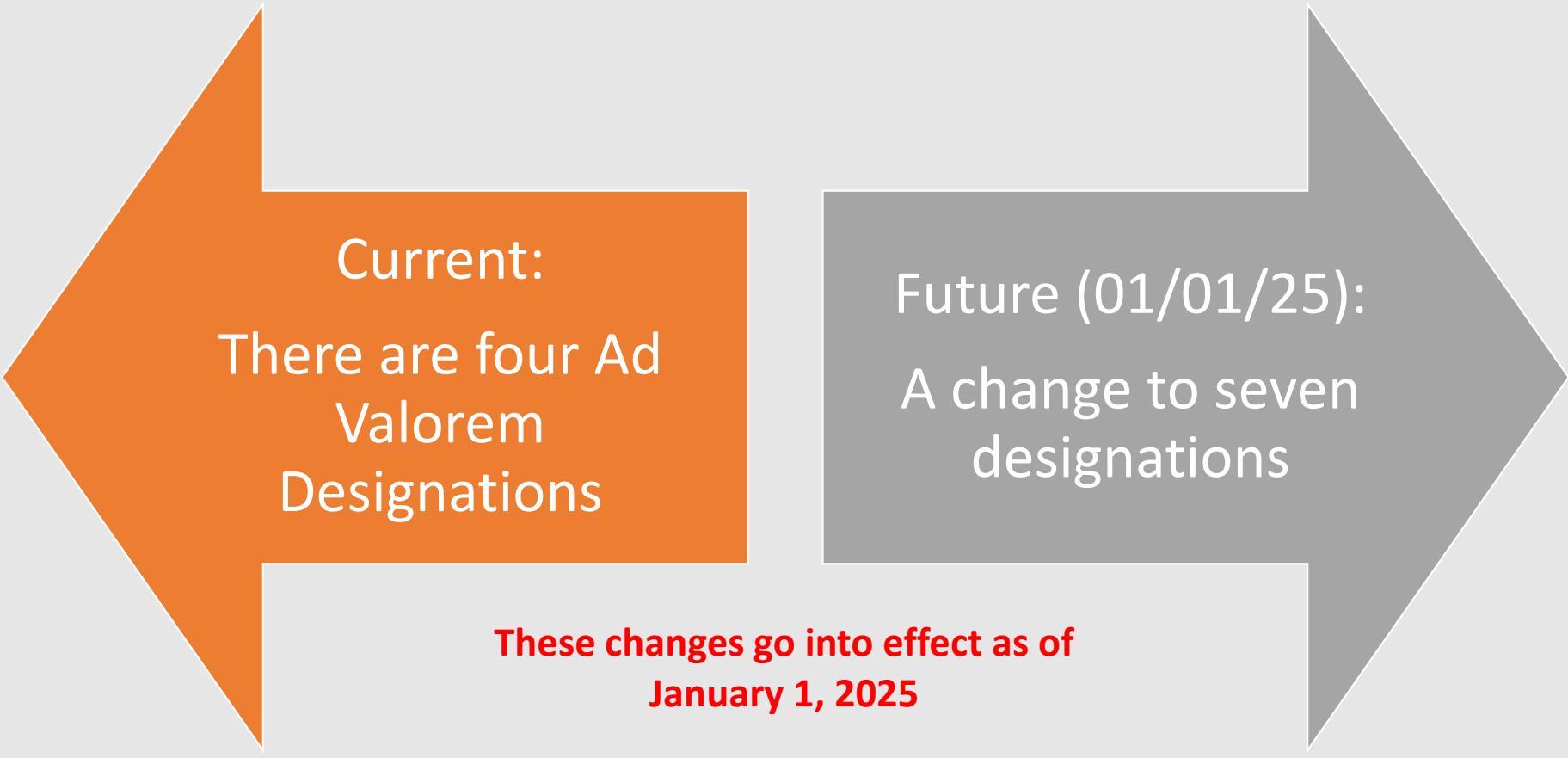
- 2 (a) A county assessor, state employee, or county employee may not value real or personal property for property tax purposes without first obtaining a designation from the division as provided in this section

## R-884-24P-19 and 59-2-702

- (b)(i)(A) If a county assessor does not have an adequate number of employees that hold a designation under this section to value real or personal property for property tax purposes, the county assessor shall contract with a private appraiser to value the property



## **R-884-24P-19 Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702**



**Current:**

There are four Ad  
Valorem  
Designations

**Future (01/01/25):**  
A change to seven  
designations

**These changes go into effect as of  
January 1, 2025**

# Seven Designations:

Associate  
Residential  
Appraiser

Residential  
Appraiser

General Real  
Property Appraiser

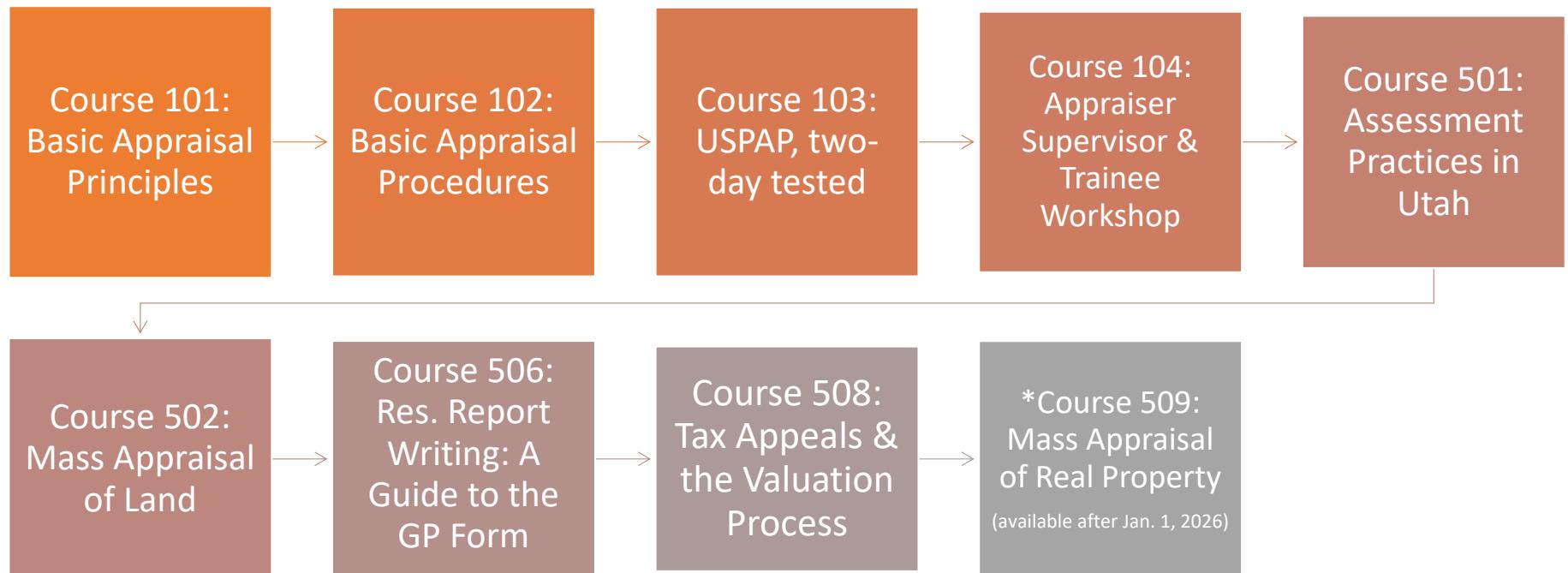
Administrator

Associate  
Centrally Assessed  
Valuation Analyst

Centrally Assessed  
Valuation Analyst

Personal Property  
Auditor/Appraiser

# 1. Associate Residential Appraiser:



# Associate Residential Appraiser

- ❖ Must complete a comprehensive field practicum
- ❖ Must be a trainee under the direction of an individual designated as a residential appraiser.

## **To maintain the designation:**

1. Successfully complete a basic designation course and pass the associated final examination every two years and..
2. Maintain the licensing or certification requirement

# Associate Residential Appraiser

## **What can be appraised?**

An individual who is granted the designation of associate residential appraiser may value:

- Residential
- Vacant
- Agricultural property

For property tax purposes, under the direction of an individual designated as a residential appraiser

## 2. Residential Appraiser:

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Licensed or Certified Residential with the Utah Division of Real Estate

Course 501: Assessment Practices in Utah

Course 502: Mass Appraisal of Land

Course 506: Residential Report Writing

Course 508: Tax Appeals & the Valuation Process

Course 509: Mass Appraisal of Real Property (available after Jan. 1, 2026)

Successfully complete a comprehensive field practicum.

# Residential Appraiser

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## What can be appraised?

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An individual who is granted the designation of associate residential appraiser may value the following types of property for tax purposes:

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Residential

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Vacant

---

Agricultural property

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## To maintain a designation

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1. Successfully complete a basic designation course and pass the associated final examination every two years and..
2. Maintain the licensing or certification requirement

### 3. General Real Property Appraiser:

Must be Certified Residential or General with the Utah Division of Real Estate

Course 501: Assessment Practices in Utah

Course 502: Mass Appraisal of Land

Course 505: Income Approach Application

Course 508: Tax Appeals & the Valuation Process

\*Course 509: Mass Appraisal of Real Property (available after Jan. 1, 2026)

Successfully complete a comprehensive field practicum including residential and commercial properties.

# General Appraiser

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## **What can be appraised?**

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An individual who is granted the designation of associate residential appraiser may value locally assessed real property for property tax purposes.

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## **To maintain a designation:**

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1. Successfully complete a basic designation course and pass the associated final examination every two years and..
2. Maintain the licensing or certification requirement

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# 4. Administrator:



Attain and maintain a license with the Utah Div. of Real Estate as stated:

1<sup>st</sup>-3<sup>rd</sup> class counties: must be licensed prior to filing for the position.

4<sup>th</sup>-6<sup>th</sup> class counties: must attain and maintain a license within 36 months of taking office.



\*Course 500: The Fundamentals of the County Assessor (effective Jan. 1, 2025)



Course 501: Assessment Practice in Utah



Course 503: Development and Use of Personal Property Schedules



Course 508: Tax Appeals and the Valuation Process



\*Course 509: Mass Appraisal of Real Property (available after Jan 1, 2026)

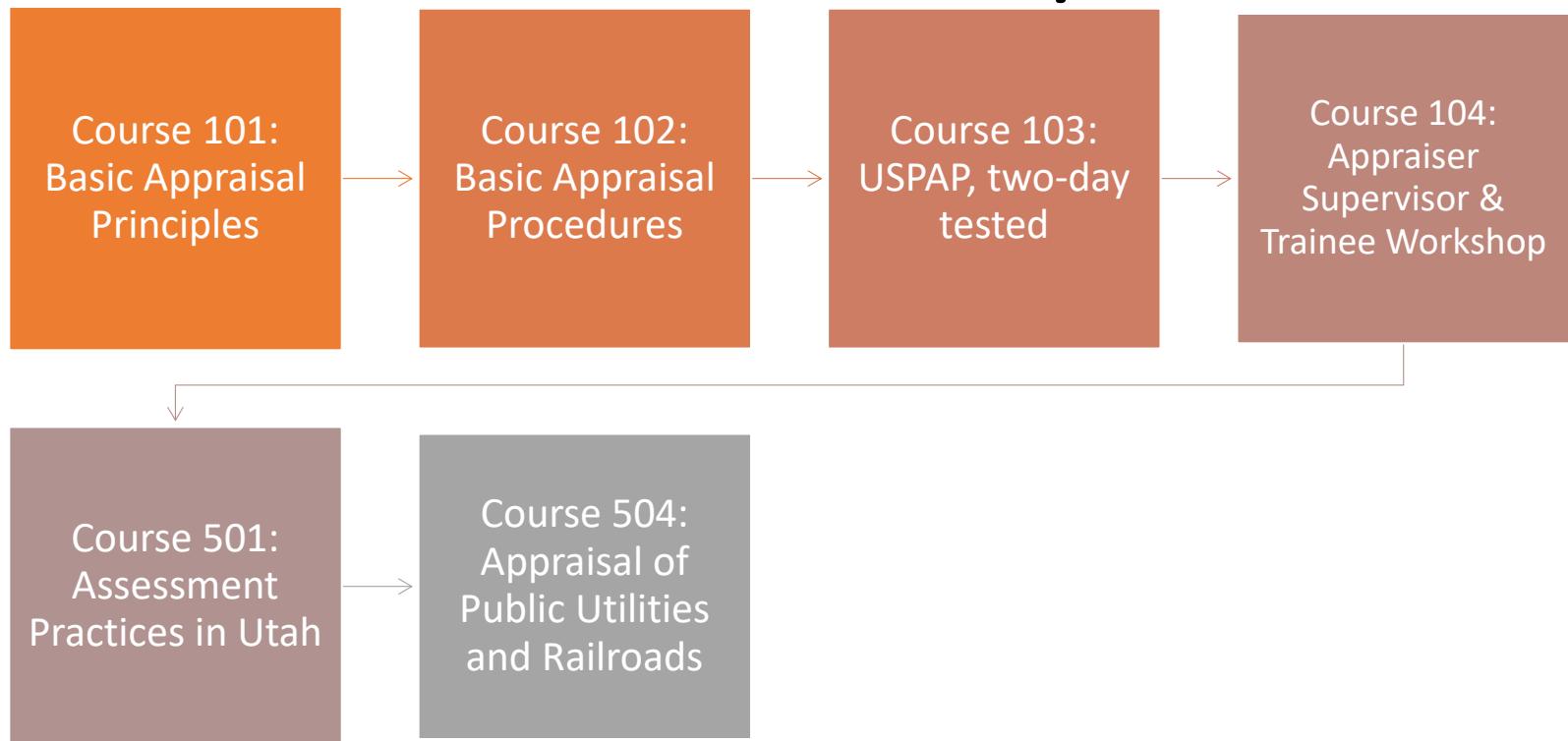
## Administrators cont.

Must complete a comprehensive field practicum including residential and commercial properties.

All designation courses must be completed within 12 months after the assessor starts a term of office (59-2-702.5)

Continuing education: Must remain in compliance with section 59-2-702.5 and take Course #500 every election

# 5. Associate Centrally Assessed Valuation Analyst:



# Associate Centrally Assessed Valuation Analyst:



## **What can be appraised?**

Assess as a trainee under the direction of an individual designated as a centrally assessed valuation analyst



Successfully complete a comprehensive valuation practicum



## **To maintain a designation:**

Successfully complete a basic designation course and pass the associated final examination every two years **and** maintain the licensing or certification requirement

## 6. Centrally Assessed Valuation Analyst:



Attain and maintain a license or certified status with the Utah Div. of Real Estate



Course 501: Assessment Practices in Utah



Course 504: Appraisal of Public Utilities and Railroads (WSATA)



Successfully complete a comprehensive valuation practicum

# Centrally Assessed Valuation Analyst:



## **What can be appraised?**

May value centrally assessed property for property tax purposes



## **To maintain a designation:**

Successfully complete a basic designation course and pass the associated final examination every two years **and** maintain the licensing or certification requirement

# 7. Personal Property Auditor/Appraiser:

Course 101: Basic Appraisal Principles

Course 103: USPAP, two-day tested

Course 501: Assessment Practices in Utah

Course 503: Development and Use of Personal Property Schedules

Successfully complete a comprehensive auditing practicum

# Personal Property Auditor/Appraiser:



## **What can be appraised?**

May value locally assessed personal property for property tax purposes



## **To maintain a designation:**

Successfully complete six hours of division approved continuing education every two years.

# Summary to maintain Designations:

**Administrators:** Must remain in compliance with section 59-2-702.5 and successfully complete course #500 every election

Real Property & Centrally Assessed:

Must complete at least (1) basic designation course every 2 years and successfully complete the exam (where applicable).

Personal Property Designations:

Required to complete (6) hours of Tax Commission approved CE every two years.

# Designation Status: Revocation & Reinstatement

- A designation is automatically revoked on the date employment terminates
- May be reinstated **within 2 years** from the prior revocation if the individual **secures or resumes employment** in a county assessor's office or the State Tax Commission;
- primarily as an appraiser, review appraiser, valuation auditor, appraiser analyst or appraisal auditor.

• **AND (see next slide)**

# Designation Status (cont.)

The individual has:

- been employed in a closely related field
- Completed all division continuing education requirements applicable to the designation
- Passed a final examination for each course applicable to the designation
- And successfully completed an applicable field practicum to the satisfaction of the division

# Current:

## Real Property & Centrally Assessed Designations holders.

What does this mean to you?

Individuals that currently hold a designation:

- Are required to meet the continuing education requirement: one designation course every two years, and successfully complete the exam
- Strongly encouraged to attend Course #509, Mass Appraisal of Real Property, in 2026 when it is available
- Tracking of CE begins 01/01/25

# Current: Personal Property Designations holders.

## What does this mean to you?



Individuals that currently hold a designation:

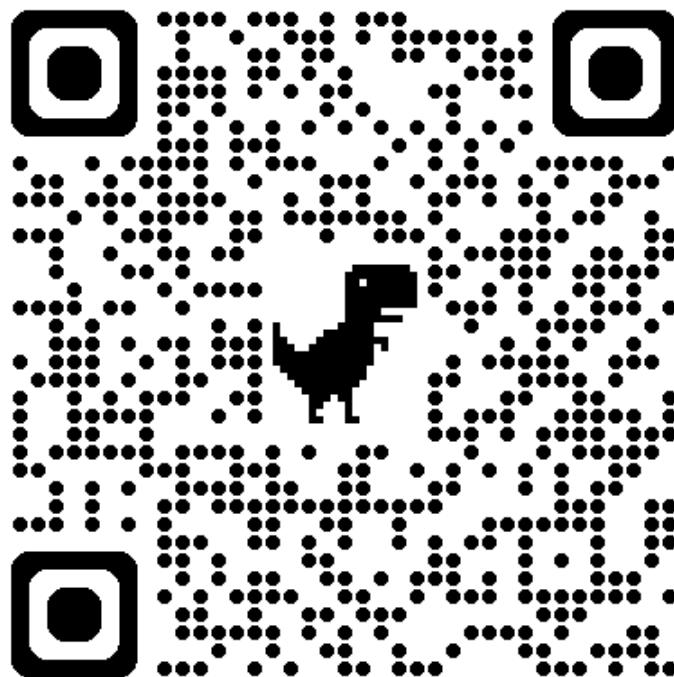
- Requirement remains at 6 hours of CE every two years

Where can you find all this information?



- It will be loaded to the property tax website in 2025.
- In the interim: We will post this ppt presentation to the website so you can plan your education schedule.
- The 2025 education schedule is already online  
(next slide has a QR code)

Propertytax.Utah.gov



# Questions or Concerns?



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Education Program Manager



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385-377-6080

**Thank you!**