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File Date: 2/5/2021

Notice of Rulemaking Hearing

Hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, T.C.A. § 4-5-204. For questions and copies of the notice, contact the person listed below.

Agency/Board/Commission:	Comptroller of the Treasury
Division:	State Board of Equalization
Contact Person:	Kelsey Bridges
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Any Individuals with disabilities who wish to participate in these proceedings (to review these filings) and may require aid to facilitate such participation should contact the following at least 10 days prior to the hearing:

ADA Contact:	Lela Shadrick, SPHR
Address:	425 Rep. John Lewis Way N., Nashville, TN 37243
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Hearing Location(s) (for additional locations, copy and paste table)

Address 1:	425 Rep. John Lewis Way N.		
Address 2:	Cordell Hull Building, 2 nd Floor, Virtual Conference Center		
City:	Nashville		
Zip:	37243		
Hearing Date:	03/26/2021		
Hearing Time:	10:30 AM	<input checked="" type="checkbox"/> CST/CDT	<input type="checkbox"/> EST/EDT

Additional Hearing Information:

Any person who wishes to attend this hearing may do so electronically. At the designated meeting time, go to the following web address:

<https://tngov.webex.com/tngov/j.php?MTID=m9f5ee4cd04ce062bc31e74308e118392>

If asked for a meeting number or password, enter the following:

Meeting number: 178 302 6743

Password: SBOERules

Other ways to join:

Join by video system

Dial [1783026743@tngov.webex.com](tel:1783026743)

You can also dial 173.243.2.68 and enter your meeting number.

Join by phone

+1-415-655-0003 US TOLL

Access code: 178 302 6743

Revision Type (check all that apply): Amendment New Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed. If needed, copy and paste additional tables to accommodate more than one chapter. Please enter only **ONE** Rule Number/Rule Title per row.)

Chapter Number	Chapter Title
0600-04	Assessment Certification and Education Program
Rule Number	Rule Title
0600-04-.01	Definitions
0600-04-.02	General Requirements for Candidacy
0600-04-.03	Assessment Level I – Certification Requirements
0600-04-.04	Assessment Level II – Certification Requirements
0600-04-.05	Assessment Level III (TCA) – Certification Requirements
0600-04-.06	Assessment Level IV – Certification Requirements
0600-04-.07	Assessment Level V (TMA) – Certification Requirements
0600-04-.08	Retirement Certification
0600-04-.09	Continuing Education Procedures
0600-04-.10	Program Scope and Intent – Program Administration
0600-04-.11	Incentive Compensation for Assessing Officials
0600-04-.12	Grievance Clause
0600-04-.13	Repealed

Place substance of rules and other info here. Statutory authority must be given for each rule change. For information on formatting rules go to <https://sos.tn.gov/products/division-publications/rulemaking-guidelines>.

**RULES
OF
TENNESSEE STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-04
ASSESSMENT CERTIFICATION AND EDUCATION PROGRAM**

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		0600-04-.13	Repealed

0600-04-.01 DEFINITIONS

As used in these Rules, unless the context otherwise requires:

- (1) “AAS” means the Assessment Administration Specialist professional assessment designation of the IAAO.
- (2) “Board” means the Tennessee State Board of Equalization.
- (3) “CAE” means the Certified Assessment Evaluator professional assessment designation of the IAAO.
- (4) “Certified General Real Estate Appraiser” means the certification issued by the Tennessee Real Estate Appraiser Commission.
- (5) “CMS” means the Cadastral Mapping Specialist professional assessment designation of the IAAO.
- (6) “Division” means the Division of Property Assessments in the Office of the Comptroller of the Treasury.

- (7) "Executive Secretary" means the Executive Secretary for the Tennessee State Board of Equalization or his or her designee.
- (8) "IAAO" means the International Association of Assessing Officers.
- (9) "MAS" means the Mass Appraisal Specialist professional assessment designation of the IAAO.
- (10) "PPS" means the Personal Property Specialist professional assessment designation of IAAO.
- (11) "Program" means the Assessment Certification and Education Program.
- (12) "RES" means the Residential Evaluation Specialist professional assessment designation of the IAAO.
- (13) "TCA" means Tennessee Certified Assessor.
- (14) "TMA" means Tennessee Master Assessor.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendments filed June 22, 2005; effective September 5, 2005. Amendments filed September 25, 2014; effective December 24, 2014.

0600-04-.02 GENERAL REQUIREMENTS FOR CANDIDACY

- (1) Any person who wishes to apply for candidacy in the Program must:
 - (a) Be a resident of this state;
 - (b) Be at least eighteen (18) years of age;
 - (c) Be actively employed in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency;
 - (d) Complete and submit to the Division an application for candidacy; and
 - (e) Agree to abide by the rules and regulations governing this Program.
- (2) The application for candidacy must include the following:
 - (a) Evidence of the applicant's active employment in the field of property assessments, such as a letter from the applicant's employer noting the applicant's dates of employment, or other evidence deemed acceptable by the Division; and
 - (b) Proof of the applicant's successful completion of each course required for the sought-after level of certification. Acceptable evidence includes, but is not limited to:
 - 1. A certificate of completion;
 - 2. A pass-fail form;
 - 3. A grade-report form;
 - 4. A letter provided by the administrator of the course indicating the applicant's successful completion;
 - 5. A uniform request for recertification credit form signed by the instructor or agency sponsoring the course; or

6. Any other evidence deemed acceptable by the Division.
- (3) No single course may be used to satisfy more than one certification level requirement.
- (4) Courses unrelated to the identification or the appraisal of property will not be considered for certification.
- (5) Following receipt of a completed application for candidacy and evidence that requirements for a certification have been met, the Division shall determine the certification date for purposes of Rule 0600-04-.11 and notify the candidate in writing of the certification date, or otherwise notify the candidate of any deficiencies within the application or of any requirements that have not been met.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendments filed June 22, 2005; effective September 5, 2005. Amendments filed September 25, 2014; effective December 24, 2014.

0600-04-.03 ASSESSMENT LEVEL I – CERTIFICATION REQUIREMENTS

In addition to completing all general requirements established in Rule 0600-04-.02 above, a candidate for Level I certification must provide evidence that the candidate received a passing grade on the following:

- (1) The Division’s Tennessee Assessment Law Workshop examination;
- (2) The Division’s Appraisal Fundamentals Workshop examination;
- (3) The Division’s Basic Mapping Course examination;
- (4) IAAO Course 101 – Fundamentals of Real Property Appraisal examination; and
- (5) The Division’s Level I comprehensive examination.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.04 ASSESSMENT LEVEL II – CERTIFICATION REQUIREMENTS

In addition to completing all general requirements established in Rule 0600-04-.02 above, a candidate for Level II certification must provide evidence that the candidate:

- (1) Completed all Level I certification requirements established under Rule 0600-04-.03 above;
- (2) Has at least one (1) year of full-time employment in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency;
- (3) Received a passing grade on the examination for IAAO Course 102 – Income Approach to Valuation; and
- (4) Received a passing grade on the examination for one (1) of the following:
 - (a) IAAO Course 400 – Assessment Administration;
 - (b) IAAO Course 600 – Principles and Techniques of Cadastral Mapping; or
 - (c) IAAO Course 601 – Cadastral Mapping: Methods & Applications.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-512. **Administrative History:** Original rule filed

December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.05 ASSESSMENT LEVEL III (TCA) – CERTIFICATION REQUIREMENTS

- (1) In addition to completing all general requirements established in Rule 0600-04-.02 above, a candidate for Level III (TCA) certification must provide evidence that the candidate:
 - (a) Completed all Level I and Level II certification requirements established under Rules 0600-04-.03 and 0600-04-.04 above;
 - (b) Has at least two (2) years of full-time employment in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency;
 - (c) Received a passing grade on the examination for one of the following:
 1. IAAO Course 300 – Fundamentals of Mass Appraisal;
 2. IAAO Course 400 – Assessment Administration;
 3. IAAO Course 600 – Cadastral Mapping; or
 4. IAAO Course 601 – Cadastral Mapping: Methods & Applications;
 - (d) Received a passing grade on the examination for IAAO Workshop 151 – Uniform Standards of Professional Appraisal Practice;
 - (e) Received a passing grade on the comprehensive exam administered by the Division; and
 - (f) Received a passing grade on either:
 1. A case study examination administered by the Division addressing the recognized approaches to value on a single-family residence; or
 2. A narrative demonstration appraisal report administered by IAAO related to residential property.
- (2) Additionally, any person holding a Level III (TCA) certification or higher must meet all continuing education requirements established below in Rule 0600-04-.09.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.06 ASSESSMENT LEVEL IV - CERTIFICATION REQUIREMENTS

- (1) In addition to completing all general requirements established in Rule 0600-04-.02 above, a candidate for Level IV certification must provide evidence that the candidate:
 - (a) Completed all Level I, Level II, and Level III (TCA) requirements established under Rules 0600-04-.03, 0600-04-.04, and 0600-04-.05 above;
 - (b) Has at least three (3) years of full-time employment in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency;
 - (c) Received a passing grade on the examination for IAAO Course 311 – Real Property Modeling Concepts; and

- (d) Received a passing grade on the examination for one of the following:
 - (a) IAAO Course 201 – Appraisal of Land;
 - (b) IAAO Course 400 – Assessment Administration;
 - (c) IAAO Course 500 – Assessment of Personal Property;
 - (d) IAAO Course 600 – Principles and Techniques of Cadastral Mapping; or
 - (e) IAAO Course 601 – Cadastral Mapping: Methods & Applications.
- (2) Additionally, any person holding a Level III (TCA) certification or higher must meet all continuing education requirements established below in Rule 0600-04-.09.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed June 22, 2005; effective September 5, 2005. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.07 ASSESSMENT LEVEL V (TMA) – CERTIFICATION REQUIREMENTS

- (1) In addition to completing all general requirements established in Rule 0600-04-.02 above, a candidate for Level V (TMA) certification must provide evidence that the candidate has met one (1) or more of the following requirements:
 - (a) The candidate:
 - 1. Has completed all Level I, Level II, Level III (TCA), and Level IV requirements established under Rules 0600-04-.03, 0600-04-.04, 0600-04-.05, and 0600-04-.06 above;
 - 2. Has at least four (4) years of full-time experience in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency; and
 - 3. Received a passing grade on the examination for IAAO Course 112 – Income Approach to Valuation II; or
 - (b) The candidate:
 - 1. Maintains a State Certified General Real Estate Appraiser certification through the Tennessee Real Estate Appraiser Commission, as evidenced by a current certificate and letter of good standing issued by the Tennessee Real Estate Appraiser Commission;
 - 2. As of the date of application, has at least two (2) years of full-time experience in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency;
 - 3. Received a passing grade on the examination for the Division’s Tennessee Assessment Law Workshop; and
 - 4. Received a passing grade on the examination for the Division’s Appraisal Fundamentals Workshop; or
 - (c) The candidate maintains an AAS, CAE, CMS, MAS, PPS, or RES designation through IAAO, as evidenced by a copy of the certificate and a confirmation of good standing issued by IAAO.
- (2) Additionally, any person holding a Level III (TCA) certification or higher must meet all continuing education requirements established below in Rule 0600-04-.09.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Repeal and new rule filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.08 RETIREMENT OF CERTIFICATION

The certification of any person who leaves employment in the field of property assessments for ad valorem tax purposes by a state, county, or municipal government agency shall be retired. The Division will not maintain Program records related to retired certifications. An individual may reactivate his or her certification upon the Division's acceptance of evidence that he or she has resumed employment in the field of property assessments for ad valorem tax purposes with a state, county, or municipal government agency and is in compliance with all continuing education requirements. Such evidence includes:

- (1) A letter from the individual's employer; and
- (2) A certificate of completion; a pass-fail form; a grade report form; a letter of successful completion; a uniform request for recertification credit form signed by the instructor or agency sponsoring the course; or any other evidence approved by the Division.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.09 CONTINUING EDUCATION PROCEDURES

- (1) The objective of the Program is to encourage professional advancement through education to ensure continuing exposure to new developments in the field of property assessments. Continuing education requirements are based solely on attendance and a passing grade for courses offering exams or instruction as approved by the Division.
- (2) Beginning on January 1 of the year following issuance of a certification, any person who receives a Level III (TCA) certification or higher must attend and successfully complete fifty (50) hours of continuing education approved by the Division. At least fifty (50) hours of education must be successfully completed every five (5) years for a certification to remain active.
- (3) Acceptable evidence of continuing education includes:
 - (a) A certificate of completion;
 - (b) A pass-fail form;
 - (c) A grade report form;
 - (d) A letter of successful completion;
 - (e) A uniform request for recertification credit form signed by the instructor or agency sponsoring the course; or
 - (f) Any other evidence approved by the Division.
- (4) The Division will maintain a list of approved courses for the purpose of continuing education. Other courses related to the field of property assessments may be approved for continuing education at the Division's discretion. The Executive Secretary may extend the period for completion of continuing education requirements, or modify reinstatement requirements as appropriate, where the certification holder is prevented from meeting the deadline by circumstances beyond his or her control.
- (5) Requests for continuing education credit must be submitted to the Division no later than December 31 of the fifth year following issuance of the certification and every five (5) years

thereafter. Following receipt of a request for continuing education credit, the Division shall promptly notify the applicant in writing whether the continuing education credit has been approved and the number of hours granted.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendment filed June 22, 2005; effective September 5, 2005. Repeal and new rule filed September 25, 2014; effective December 24, 2014.

0600-04-.10 PROGRAM SCOPE AND INTENT – PROGRAM ADMINISTRATION

- (1) The Program provides educational opportunities in the field of property assessments and recognition of accumulated training and experience for property assessment professionals.
- (2) Certification is reserved for individuals employed by state, county, or municipal government agencies with property tax assessment responsibilities. The Division will only consider applications from individuals meeting the criteria outlined in Rule 0600-04-.02 above.
- (3) The Division shall administer the Program on behalf of the Board subject to the grievance clause contained in these Rules.
- (4) The Division may approve substitutions for courses or workshops referenced in these Rules that have been discontinued, replaced, or renamed. The Division shall promptly report any such substitutions to the Executive Secretary.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed August 14, 1996; effective October 28, 1996.

0600-04-.11 INCENTIVE COMPENSATION FOR ASSESSING OFFICIALS

- (1) Where an individual is eligible for receipt of incentive compensation as a result of having met all requirements for certification as provided in these Rules, such compensation shall not exceed the maximum amount authorized for assessors and deputy assessors under T.C.A. § 67-1-508.
- (2) The Board may annually authorize such compensation upon receipt of verification of the certification date from the Division.
- (3) The Board may authorize prorated compensation based upon the date of certification and receipt of recommendation from the Division; however, an individual whose employment is terminated, other than by retirement, prior to the end of the fiscal year shall not be entitled to prorated compensation.

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Amendment filed September 25, 2014; effective December 24, 2014.

0600-04-.12 GRIEVANCE CLAUSE

All persons having any grievance resulting or arising from the Program or these Rules may apply to the Executive Secretary for a hearing. The request for hearing must be in writing and submitted within thirty (30) days of the event or discovery of the event which gave rise to the grievance. The request for the hearing must specify the grievance alleged and the relief requested. If relief is not granted, the petitioning party may appeal to the Board or the Assessment Appeals Commission within thirty (30) days and shall have the right to present his or her case, and to be represented by counsel, at a time and place fixed by the Board or Assessment Appeals Commission. Reasonable notice shall be given to the petitioning party prior to the hearing date.


Authority: T.C.A. §§ 67-1-509 through 67-1-512. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984 (Formerly 0660-4-.10).

0600-04-.13 REPEALED

Authority: T.C.A. §§ 67-1-305 and 67-1-508 through 67-1-510. **Administrative History:** Original rule filed December 20, 1983; effective January 19, 1984. Amendment filed September 13, 1993; effective November 27, 1993. Amendment filed August 14, 1996; effective October 28, 1996. Repeal and new rule filed June 22, 2005; effective September 5, 2005. Repeal filed September 25, 2014; effective December 24, 2014.

I certify that the information included in this filing is an accurate and complete representation of the intent and scope of rulemaking proposed by the agency.

Date: 2/5/2021

Signature: 

Name of Officer: E. Robin Pope

Title of Officer: Executive Secretary, State Board of Equalization

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Filed with the Department of State on: 2/5/2021



Tre Hargett
Secretary of State

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