

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

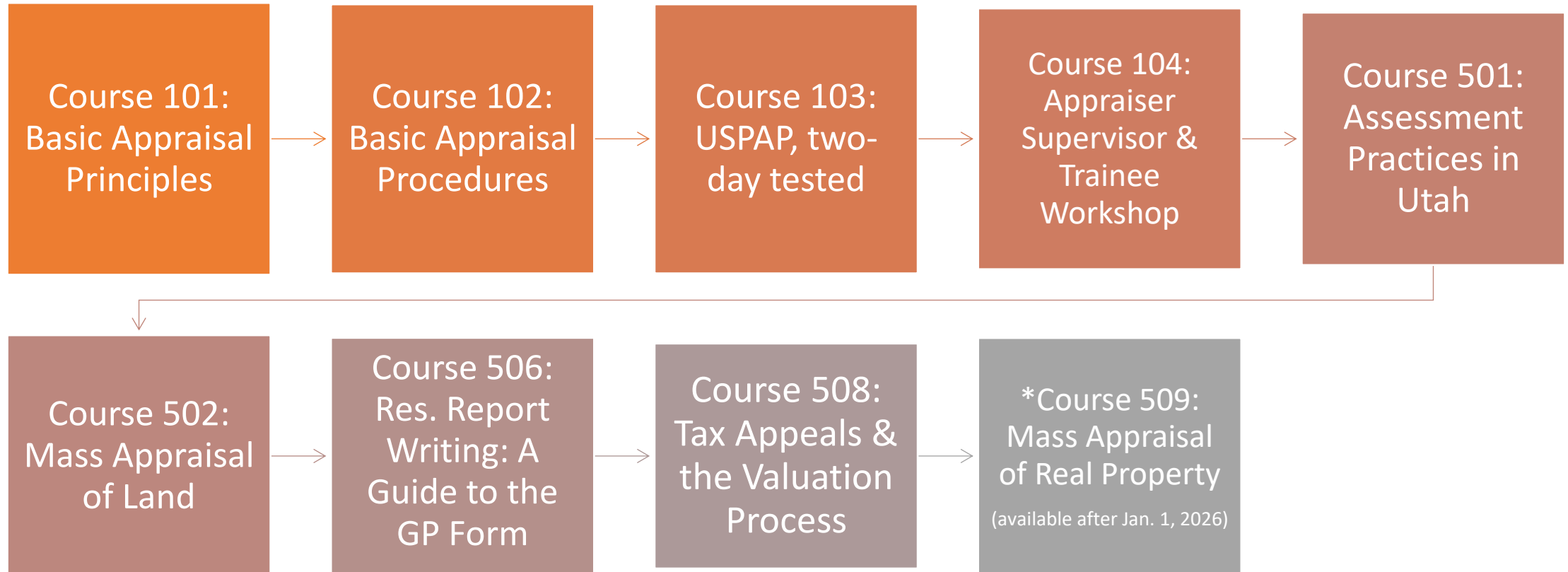
Administrator

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:

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

What can be appraised?

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

Residential

Vacant

Agricultural property

To maintain a 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
-

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

What can be appraised?

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

To maintain a 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
-

4. Administrator:



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

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

4th-6th 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.

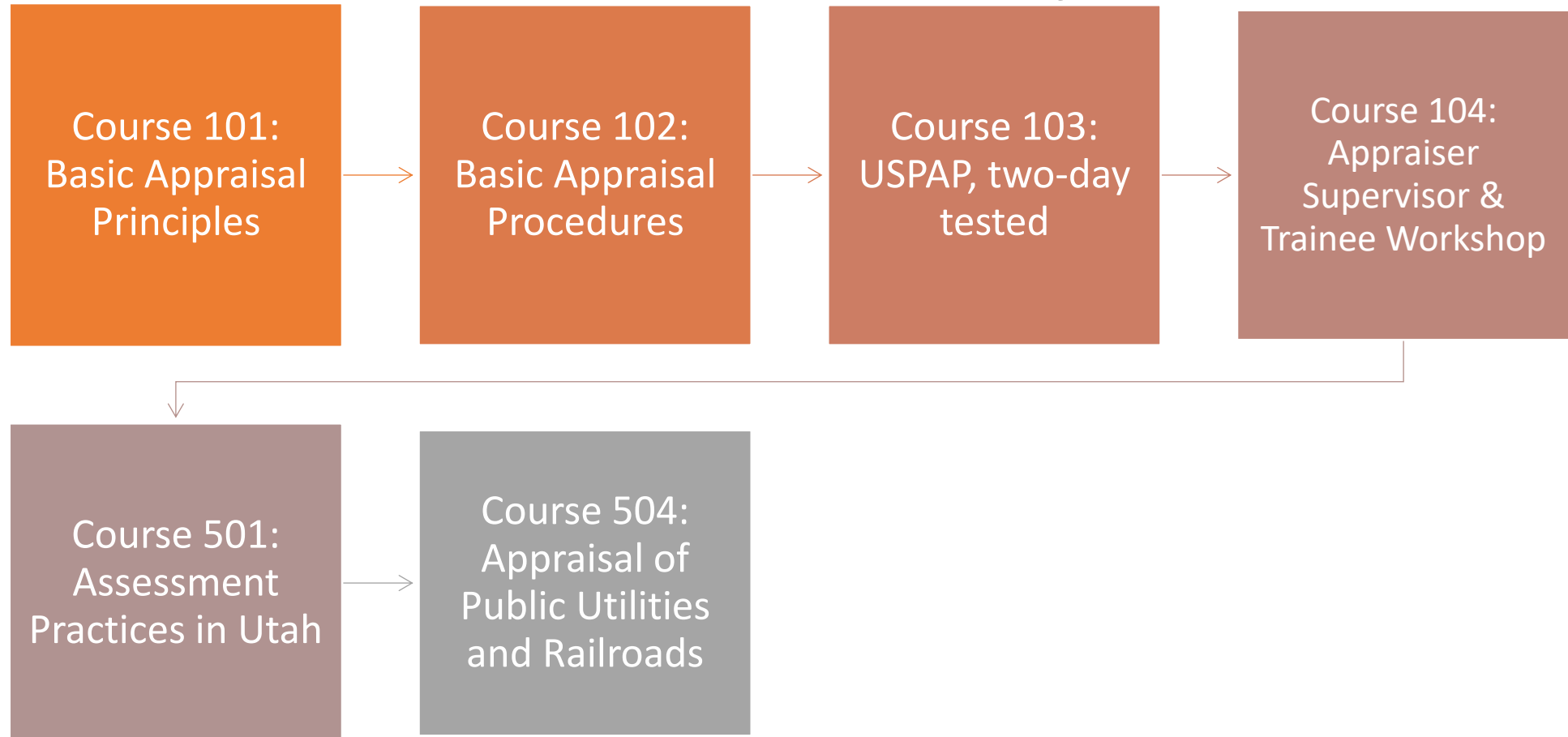


All designation courses must be completed within 12 months after the assessor starts a term of office (59-2-702.5)



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 (22-30 hours) and successfully complete the exam.




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?

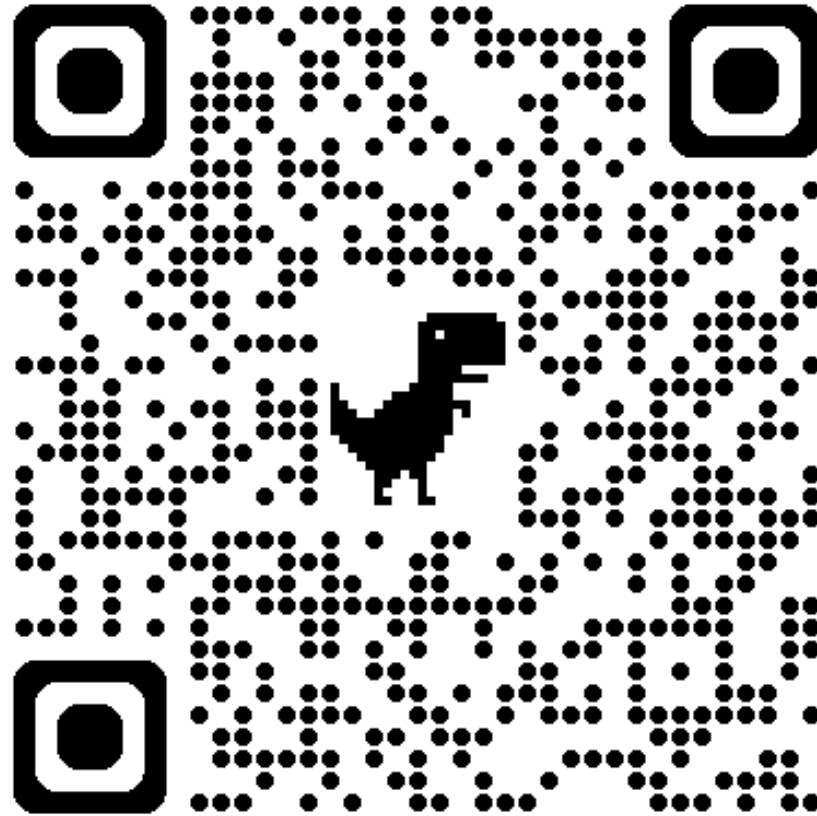
Individuals that currently hold a designation:

- 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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Thank you!