

**441.5 Examination and certification of applicants — incumbents.**

1. For the purpose of examining and certifying candidates for the positions of assessor and deputy assessor, the director of revenue shall prepare an examination and provide for an examination process. The director shall approve one or more examination locations and shall make a list of the approved locations available to applicants. Each applicant shall select an examination location from the list of approved locations. The director shall notify applicants of the date and time of the examination at least thirty days prior to the date of the examination.

2. These examinations shall be conducted by the director of revenue in the same manner as other similar examinations, including secrecy regarding questions prior to the examination and in accordance with other rules as may be prescribed by the director of revenue. The examination shall cover the following and related subjects:

a. Laws pertaining to the assessment of property for taxation, with emphasis on market value assessment as provided in [this chapter](#).

b. Laws on tax exemption.

c. Assessment of real estate and personal property, including market value assessment in accordance with [this chapter](#) and including fundamental principles and practices of property appraisal and valuation which are consistent with market value assessment as provided in [this chapter](#).

d. The rights of taxpayers and property owners related to the assessment of property for taxation.

e. The duties of the assessor.

f. Other items related to the position of assessor.

3. Only individuals who possess a high school diploma or its equivalent and who have completed the preliminary education requirements established under [subsection 4](#) are eligible to take the examination. A person desiring to take the examination shall complete an application prior to the administration of the examination. Evidence of successful completion of the preliminary education requirements under [subsection 4](#) shall be included with the application.

4. The director of revenue shall prescribe by rule preliminary education requirements, including a preliminary course of study, that each individual must successfully complete in order to be eligible to take the examination. The course of study prescribed by the director of revenue may include those subjects covered by the examination and listed under [subsection 2](#) and any other subjects or courses the director of revenue deems relevant, including those courses offered and standards established by the international association of assessing officers.

5. The director of revenue shall grade the examination taken. The director shall notify each applicant of the score attained by the applicant on the examination. An individual who attains a score of seventy percent or greater on the examination is eligible to be certified by the director of revenue as a candidate for any assessor position. Any person who passes the examination and who possesses at least two years of appraisal related experience as determined by the director of revenue shall be granted regular certification and become eligible for appointment to a six-year term as assessor. Any person who passes the examination but who lacks such experience shall be granted temporary certification, and shall be eligible for a provisional appointment as assessor.

6. Any person possessing temporary certification who receives a provisional appointment as assessor shall, during the person's first eighteen months in office, be required to complete a course of study prescribed and administered by the director of revenue. Upon the successful completion of this course of study, the assessor shall be granted regular certification and shall be eligible to remain in office for the balance of the assessor's six-year term. All expenses incurred in obtaining regular certification shall be defrayed by the assessment expense fund.

7. Following the administration of the examination, the director of revenue shall establish a register containing the names, in alphabetical order, of all individuals who are eligible for appointment as assessor. The test scores of individuals on the register shall be given to a city or county conference board upon request. All eligible individuals shall remain on the register for a period of two years following the date of certification granted by the director.

8. Incumbent assessors who have served six consecutive years shall be placed on the register of individuals eligible for appointment as assessor. In order to be appointed to the position of assessor, the assessor shall comply with the continuing education requirements. The number of credits required for certification as eligible for appointment as assessor in a jurisdiction other than where the assessor is currently serving shall be prorated according to the percentage of the assessor's term which is covered by the continuing education requirements of [section 441.8](#). The credit necessary for certification for appointment is the product of one hundred fifty multiplied by the quotient of the number of months served of an assessor's term covered by the continuing education requirements of [section 441.8](#) divided by seventy-two. If the number of credits necessary for certification for appointment as determined under [this subsection](#) results in a partial credit hour, the credit hour shall be rounded to the nearest whole number.

[C46, §405.3; C50, 54, 58, §405.3, 441.2, 441.3; C62, 66, 71, 73, 75, 77, 79, 81, §441.5]

[88 Acts, ch 1228, §1](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §95](#); [2013 Acts, ch 110, §5, 6](#); [2017 Acts, ch 151, §3, 4, 30](#)

Referred to in [§441.7](#), [441.8](#), [441.11](#), [441.56](#)