

CHAPTER 112  
CERTIFICATION

[Prior to 12/17/86, Revenue Department[730]]  
[Prior to 11/2/22, see Revenue Department[701] Ch 123]

**701—112.1(441) General.** Courses in the continuing education program may be taken for tested credit or nontested credit. To receive tested credit for a course, an assessor or deputy assessor must attend each session of the course and attain a grade of at least 70 percent on an examination given at the conclusion of the course. To receive nontested credit for a course, an assessor or deputy assessor must attend each session of the course. Credit will be given for each course equal to the number of hours of classroom instruction contained in the course. A course may be taken for credit only once during the assessor's or deputy assessor's current term of office. A person cannot receive both tested credit and nontested credit for the same course, except for those courses specifically designated by the director of revenue. At the discretion of the director, up to 30 hours of tested credit may be granted for the completion of a narrative appraisal meeting the satisfactory criteria established by a professional appraisal society designated by the director. Only one narrative appraisal may be approved for credit during an assessor's or deputy assessor's current term of office. A term of office for purposes of these rules is six years.  
[Editorial change: IAC Supplement 11/2/22]

**701—112.2(441) Confidentiality.** Examinations shall be held confidential by the members of the assessor education advisory committee and by persons designated by the director to have access to the examinations. Persons given access to the examinations are those persons administering the examinations, the instructors of the course for which the examinations are given and those persons entrusted with the storage and retention of examinations by the director. The department of revenue will store records of attendance at the courses and scores of the examinations. Any person having access to examinations shall not divulge in any manner not provided by law the results of any examination.  
[ARC 7726B, IAB 4/22/09, effective 5/27/09; Editorial change: IAC Supplement 11/2/22]

**701—112.3(441) Certification of assessors.** An assessor who has received credit equal to at least 150 hours of classroom instruction, of which at least 90 hours are tested credit, during the assessor's current term shall be certified to the assessor's conference board as eligible for reappointment to that position. Upon written request by an assessor seeking a waiver of the continuing education requirements, the director may waive the requirements for good cause. Certification shall be only that the incumbent has met the requirements to be eligible for reappointment. No scores or other information will be given to the conference board.

A person who was appointed to complete an unexpired term shall be certified as eligible for reappointment if the person completes the required credits determined as follows:

$$\frac{\text{Number of months of unexpired term filled}}{72} \times 150$$

For example, if a person were appointed to fill the last 24 months of an unexpired term, the credit necessary for certification would be 50 hours determined as follows:

$$\frac{24}{72} \times 150 = 50 \text{ hours}$$

If the person appointed to complete an unexpired term is an assessor, the assessor may carry forward any credit hours received in the previous position in excess of the number that would be necessary to be considered current in that position. For example, if the assessor had completed four years of a six-year term and had completed 120 hours of continuing education credit, the assessor could carry forward to the new assessment jurisdiction 20 hours of credit (120 - 4/6 × 150).

In situations in which the required number of hours of credit must be prorated, at least 60 percent of the credits earned must be tested credit. For example, if a person must earn 31 hours of credit for certification during a 15-month period, at least 19 of the hours must be tested credit ( $31 \times .60 = 18.6 = 19$ ). Partial credit hours shall be rounded to the nearest whole number.

[ARC 7726B, IAB 4/22/09, effective 5/27/09; Editorial change: IAC Supplement 11/2/22]

**701—112.4(441) Certification of deputy assessors.** A deputy assessor who has received credit equal to at least 90 classroom hours of instruction, of which at least 60 hours are tested, during each six-year period following the deputy's appointment as deputy assessor, shall be certified to the assessor employing the deputy as eligible to continue as deputy assessor in that position. Certification shall be only that the deputy has or has not met the requirements to be eligible to remain in that position. No scores or other information will be given to the assessor. For situations in which the required number of credit hours must be prorated, see rule 701—112.3(441).

If a deputy assessor fails to comply with continuing education requirements, the deputy shall be removed from that position and not reinstated until successful completion of the required hours of credit. Upon written request by a deputy seeking a waiver of the continuing education requirements, the director may waive the requirements for good cause. The number of credit hours required for the deputy to be eligible for appointment as a deputy in another jurisdiction shall be prorated according to the completed portion of the deputy's six-year term.

[Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]

**701—112.5(441) Type of credit.** A course, seminar, workshop, or symposium for which an examination is given may be taken for tested credit or nontested credit at the discretion of the assessor or deputy assessor. However, a course may not be taken twice—once for tested credit and again for nontested credit—unless specific approval is granted by the director. At the discretion of the director, up to 30 hours tested credit may be given for a narrative appraisal approved by a professional organization. In order to receive credit for a narrative appraisal, an assessor or deputy assessor is required to provide a letter from the professional organization stating the date the appraisal was approved.

[Editorial change: IAC Supplement 11/2/22]

**701—112.6(441) Retaking examination.** If an assessor or deputy assessor successfully retakes an examination for a course for which nontested credit previously had been granted, the credit will be changed to tested credit upon receipt by the director of evidence of passing the examination.

[Editorial change: IAC Supplement 11/2/22]

**701—112.7(441) Instructor credit.** An assessor or deputy assessor who serves as an instructor for a course approved by the director for continuing education may receive nontested credit for the number of hours of classroom instruction. The credit shall be granted only once for each course, and cannot be granted for a course for which the instructor previously received credit as a student.

[Editorial change: IAC Supplement 11/2/22]

**701—112.8(441) Conference board and assessor notification.** Upon receiving credit for the required number of hours of tested and nontested credit, an assessor or deputy assessor should request that the director notify the appropriate conference board or assessor that the continuing education requirements have been satisfied to ensure timely notification.

[Editorial change: IAC Supplement 11/2/22]

Rules 701—112.1(441) through 701—112.8(441) are intended to implement Iowa Code Supplement section 441.8 and Iowa Code section 441.11.

**701—112.9(441) Director of revenue notification.** The chairperson of the conference board shall give written notice to the director of revenue of the appointment or reappointment of an assessor and the effective date within ten days of the decision of the board, and the assessor shall give written notice to

the director of the appointment of a deputy assessor and the effective date within ten days of the decision of the assessor.

This rule is intended to implement Iowa Code sections 441.6 and 441.10.

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