NEBRASKA ADMINISTRATIVE CODE

Title 350 - Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~

Chapter 71 - Education, Certification, and Re-certification Regulations

Effective Date ~~1/3/07~~

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Title 350-Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~
Chapter 71-Education, Certification and Re-certification Regulations

REG-71-001 PURPOSE

001.01 The purpose of these regulations is to provide all holders of assessor certificates interested in the assessment process with the skills, knowledge and competence necessary for accurate assessment of property for tax purposes. Such skills, knowledge and competence may be gained through assessment and appraisal training and education programs. These programs provide a vehicle for gaining greater professionalism in their duties by offering a means for state certification.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-002 DEFINITIONS

002.01 Approved course shall mean a course of instruction offered by a provider with knowledge in assessment or appraisal processes, recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator.

002.02 Provider shall mean the administrator of a course, such as the International Association of Assessing Officers (IAAO).

002.03 Credit hour shall mean one hour of instruction in an approved course.

002.04 Nebraska Assessment Education and Certification Advisory Board shall mean a committee of county and state assessors and representatives from the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ as defined in REG-71-003.

002.05 Certification shall mean the original certificate verifying successful completion of an examination administered by the Property Tax Administrator or State Tax Commissioner conferring statutory rights on those holding a certificate.

002.06 Re-certification shall mean a continuation of certification when all requirements of these regulations have been met.

002.07 Certificate holder shall mean any individual who has been certified or re-certified to hold the office of assessor or deputy assessor.

002.08 Year shall mean calendar year.

002.09 Four (4) year period shall mean four (4) calendar years, beginning January 1, of each county assessor election cycle such as ~~2003,~~ 2007, and 2011.

002.10 Evidence of completion shall mean documentation from a provider, instructor or educational institution showing the name of the applicant, education provider, course, course hours and the date(s) of the course, workshop or seminar.

002.11 IAAO shall mean the International Association of Assessing Officers.

002.12 County Assessor Certificate shall mean the certificate that is given to any individual who has successfully completed and passed an examination given by the Property Tax Administrator or the State Tax Commissioner.

002.13 Revocation shall mean the procedure to invalidate a county assessor's certificate.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-003 NEBRASKA ASSESSMENT EDUCATION AND CERTIFICATION ADVISORY BOARD MEMBERS

003.01 Membership on the Advisory Board shall consist of:

003.01A Three county assessors each having a minimum of one hundred-twenty (120) credit hours of approved courses, selected by the executive board of the County Assessors Association of Nebraska;

003.01B One state assessor who has a minimum of one hundred-twenty (120) credit hours of approved courses, selected by the Property Tax Administrator;

003.01C One representative of the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ involved in advising, instructing and interpreting property tax law who

has a minimum of one hundred-twenty (120) credit hours of approved courses, selected by the Property Tax Administrator;

003.01D The Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ education coordinator.

003.02 The terms of the members of the Advisory Board shall be as follows:

003.02A The voting members of the Advisory Board shall be appointed for a term of two years;

003.02B The term of the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ education coordinator shall be permanent;

003.02B(1) The education coordinator shall be the chairperson and a non-voting member.

003.02C Members may be re-appointed for one additional term. All terms shall commence on July 1.

003.02D If a position, other than the representative of the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ or the state assessor, on the Advisory Board is vacated, the executive board of the County Assessors Association of Nebraska shall appoint a new member to complete the term of the original member.

003.02E If the position of the representative of the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ or the state assessor is vacated, the Property Tax Administrator shall appoint a new member to complete the term of the original member.

003.03 Duties of the Advisory Board.

003.03A The Advisory Board shall assist the Property Tax Administrator in developing and administering a program of continuing education for assessment officials and individuals interested in the assessment process.

003.03B The Advisory Board shall review and recommend approval or denial to the Property Tax Administrator providers and courses offered that have an emphasis on assessment and appraisal procedures,

assessment law, property owner rights and responsibilities, duties of assessment officials and other matters related to the assessment and appraisal of property for property tax purposes.

003.03C The Advisory Board shall review and recommend approval to the Property Tax Administrator regarding the examination for the county assessor certificate.

003.04 The Advisory Board shall meet at least once a year. All board members' expenses for travel, lodging, per diem and other miscellaneous items pertaining to business conducted by the Advisory Board shall be submitted to the Property Tax Administrator for approval and payment by the Department of Revenue ~~Property Assessment and Taxation~~.

003.04A The chairperson may schedule an emergency meeting of the Advisory Board pursuant to Neb. Rev. Stat. Section 84-1411.

003.05 All recommendations of the Advisory Board shall be subject to approval by the Property Tax Administrator pursuant to Neb. Rev. Stat. Section 77-414.

(Neb. Rev. Stat. Sections 77-414, ~~and~~ 77-702~~, R.R.S. 2003~~ and ~~Neb. Rev. Stat. Section~~ 84-1411, R.S. Supp., 2007~~2006~~.)

REG-71-004 CRITERIA

004.01 Criteria for approval of continuing education courses shall be as follows:

004.01A The continuing education courses must contribute to the maintenance and improvement of the quality of assessment and be offered by an approved provider;

004.01B Credit hours for the same continuing education course, or if in the opinion of the Property Tax Administrator as an activity so similar as to be indistinguishable in content, shall be approved only once in each four year period;

004.01C Education courses approved by the Nebraska Real Estate Appraiser Board shall be approved as continuing education courses for continuing education credit.

004.01D To obtain credit for course(s) approved or similar in content offered outside the state of Nebraska, an applicant may request the Property Tax Administrator to approve the course(s) for the appropriate number of hours for re-certification credit.

004.01E Instructors, who are certificate holders, may receive continuing education hours for instructing approved continuing education courses. An instructor may receive one/half (1/2) hour of continuing education credit for each hour of instruction. No course may be counted more than once in a four year period.

004.01F Presentations offered by the Property Tax Administrator at the County Assessors Association of Nebraska workshops and the Nebraska Association of County Officials district meetings shall be approved as a continuing education course for continuing education credit.

004.02 Criteria for approval of providers of assessment courses of study shall be as follows:

004.02A The provider must submit to the Property Tax Administrator a schedule of planned courses including dates and locations of all educational offerings they are seeking approval for at least 90 days prior to the first scheduled class session;

004.02A(1) The Property Tax Administrator may waive the ninety (90) days approval period.

004.02B The provider must submit to the Property Tax Administrator a schedule of planned courses including dates and locations for all educational offerings that have been approved at least fourteen (14) days prior to the first scheduled class session.

004.02C Each provider shall keep attendance records in a manner intended to insure full time attendance by students;

004.02D A document certifying satisfactory completion must be issued by the provider to each student upon completion of the course of study or continuing education activity;

004.02E The Property Tax Administrator shall notify providers seeking approval for courses for certification and educational credit in writing of the approval or disapproval of such courses and shall provide reasons for that determination.

004.0F In the event that a provider shall feel aggrieved as to the Property Tax Administrator's determination of disapproval of a course for continuing education, the provider may file a protest with the ~~Property Tax Administrator~~ Tax Commissioner within thirty (30) days of that determination, pursuant to the Practice and Procedure Regulations, Chapter 90.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-005 ASSESSOR CERTIFICATION

005.01 No person shall be eligible to file for, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner.

005.02 No person shall be eligible to file for, assume, be appointed to, or hold the office of county clerk acting as ex officio county assessor unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner.

005.03 In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. The examination shall test and determine the qualifications of the person to perform the duties of the assessor. The examination is offered in February, May, August, and November of each year. Successful completion of the examination shall require a grade of seventy (70) percent or higher. The ~~Property~~ Tax Commissioner ~~Administrator~~ shall set the fee for the examination and it shall be based upon the cost to prepare, review, administer, and grade the examination, as well as the cost to prepare and provide the application, study materials, and certificate.

005.04 Beginning January 1, 2003, any certificate holder who desires to retain the certificate shall retake and successfully complete the examination given by the Property Tax Administrator within the last six (6) months of the four (4) year period following the receipt of the certificate, for the first time, or successfully renewing the certificate, or upon achieving the continuing education requirements established for re-certification pursuant to REG-71-006.01.

(Neb. Rev. Stat. Sections 23-1301, 23-3201, 23-3203 and 23-3204, R.R.S. 1997, Neb. Rev. Stat. Sections 77-115, ~~77-414, 77-421 and 77-702,~~ R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section 23-3202, R.S. Supp., 2006 and Neb Rev. Stat. Sections 77-414, 77-421 and 77-702, R.S. Supp., 2007.)

REG-71-006 CERTIFICATE HOLDER RESPONSIBILITIES FOR RE-CERTIFICATION

006.01 ~~Beginning January 1, 2003 thru December 31, 2006, all~~ All certificate holders must obtain 60 hours of approved continuing education within each four year period to be eligible to receive approval by the Property Tax Administrator for re-certification.

006.01A After January 1, 2003, any individual that becomes a certificate holder during an unexpired four year period must obtain the required continuing education after becoming a certificate holder to receive approval by the Property Tax Administrator for re-certification. The required hours of approved education necessary to obtain re-certification shall be determined as follows:

$$\frac{\text{Number of months remaining in 4 year period}}{48} \times 60 = \text{Required hours for re-certification}$$

For example, if an individual obtains a certificate during March of the fourth year of the four year period, the hours of approved continuing education to be earned after obtaining their certificate to be eligible for re-certification would be 11, determined as follows:

$$\frac{9}{48} \times 60 = 11 \text{ hours}$$

006.01B Any individual that becomes a certificate holder during the last year of an unexpired period will not be required to obtain the continuing education requirements established in REG-71-006.02A.

006.02 Assessor requirements.

006.02A Assessors assuming office on or after January 1, 2003, shall, within four years from the date of assuming the office, complete IAAO Course 101 - Fundamentals of Real Property Appraisal, and IAAO Course 300 - Fundamentals of Mass Appraisal, or the equivalent thereof.

006.02A(1) The Property Tax Administrator shall notify the assessor assuming office, in writing, that they must meet this requirement within their four year period.

006.02B Assessors assuming office on or after January 1, 2003 that have completed the required courses in REG-71-006.02A prior to taking office shall not be required to retake the said courses. Assessors who have taken the required courses must provide evidence of completion to the Property Tax Administrator on forms provided by the Tax Commissioner ~~Property Tax Administrator~~. All other continuing education requirements by the Property Tax Administrator for re-certification will be required.

006.03 Application process and notification of continuing education.

006.03A All certificate holders when seeking re-certification shall provide to the Property Tax Administrator the following:

006.03A(1) A completed application on a form provided by the Property Tax Administrator; and

006.03A(2) Evidence of the completion of continuing education courses as defined in REG-71-002.10.

006.03A(3) Certificate holders will not need to submit application for credit hours earned at or for presentations offered by the Property Tax Administrator at the County Assessor's Association of Nebraska workshops and the Nebraska Association of County Officials district meetings.

006.04 The Property Tax Administrator shall notify the certificate holder, in writing, of any credit hours that have failed to meet the requirements set in REG-71-004.01 and have been disapproved. The notice shall set forth the reasons for such disapproval.

006.05 In the event that a certificate holder shall feel aggrieved as to the Property Tax Administrator's determination for approval of hours, or the disapproval of credit hours, they may file a protest with the ~~Property Tax Administrator~~ Tax Commissioner within 30 days of that decision pursuant to the Practice and Procedure Regulations, Chapter 90.

006.06 By February 1 of each year, the Property Tax Administrator shall mail to all certificate holders a copy of their completed educational record and of the remaining credit hours of continuing education necessary to achieve re-certification. Notification shall be mailed to the last known address of the certificate holder.

006.06A In the event that a certificate holder does not agree with the number of credit hours of continuing education that the Property Tax Administrator has recorded, he or she shall notify the Property Tax Administrator in writing, of any corrections within 30 days of the February 1 mailing.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-007 CREDIT HOURS

007.01 Attendance is mandatory to receive credit for any continuing education course.

007.02 Partial credit for absences in an emergency may be approved by the Property Tax Administrator based upon the percent of the class attended. For the purposes of this regulation, an emergency shall include those reasons constituting good cause, addressed as follows:

007.02A For purposes of this regulation good cause shall include but not be limited to:

007.02A Injury to or illness or death of an employee or assessor; or

007.02B Injury to or illness or death of a member of the employee or the assessor's family; or

007.02C Other circumstances which would render attendance at the continuing education course a hardship upon the assessor or his or her employee.

007.03 If a course includes an examination, the applicant shall take the examination. A passing grade is not required to receive continuing education credit.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-008 PROPERTY TAX ADMINISTRATOR'S RESPONSIBLITIES

008.01 The Property Tax Administrator shall conduct and contract for programs sufficient to allow certificate holders to meet the continuing education requirements. These programs shall be offered in various places throughout the state and at regular intervals.

008.02 The Property Tax Administrator shall approve providers offering courses on appraisal, assessment, and taxation that will qualify for continuing education courses as required in REG-71-006.

008.03 The Property Tax Administrator shall approve courses on appraisal, assessment, and taxation offered that will qualify for continuing education courses as required in REG-71-006.

008.04 The Property Tax Administrator shall review and approve all applications for continuing education hours to determine if they have met the criteria as established in REG-71-004.01.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-009 EDUCATION RECORDS OF THE PROPERTY TAX ADMINISTRATOR

009.01 The Property Tax Administrator will create and maintain education records for all certificate holders.

009.02 The records kept and maintained under this regulation shall be subject to the Nebraska public records statutes.

(Neb. Rev. Stat. Sections 77-414 and 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-010 RE-CERTIFICATION PROCESS

010.01 The Property Tax Administrator shall review all certificate holders for continuing education hours.

010.02 Upon review of the information relating to continuing education hours for each certificate holder, the Property Tax Administrator shall;

010.02A Notify in writing each certificate holder who has successfully met the continuing education requirements as stated in REG-71-006.01.

010.02B Notify in writing each certificate holder of his or her failure to have met the continuing education requirement as stated in REG-71-006.01. Failure to have met the continuing education requirement will result in the revocation process to be initiated pursuant to REG-71-011.

(Neb. Rev. Stat. Section 77-414, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-71-011 REVOCATION PROCESS

011.01 The ~~Property Tax Administrator~~ Tax Commissioner shall have the power to revoke the assessor's certificate of any certificate holder who is not an assessor, for failure to comply with the continuing education requirements as provided in REG-71-006.01.

011.01A The ~~Property Tax Administrator~~ Tax Commissioner shall notify in writing each certificate holder of his or her intent to revoke their county assessor's certificate for failure to maintain continuing education hours.

011.01B Upon receiving a notice of the ~~Property Tax Administrator's~~ Tax Commissioner's intent to revoke an assessor certificate, a certificate holder other than a county assessor, or deputy county assessor may request a hearing with the ~~Property Tax Administrator~~ Tax Commissioner within thirty (30) days of the notice of intent to revoke pursuant to the Practice and Procedures Regulation, Chapter 90.

011.01B(1) The ~~Property Tax Administrator~~ Tax Commissioner shall act upon the evidence presented at the hearing and shall issue a written order. A copy of the ~~Property Tax Administrator's~~ Tax Commissioner's written order revoking or suspending the certificate shall be mailed to the person within seven (7) days after the date of the written order. If the ~~Property Tax Administrator~~ Tax Commissioner revokes the assessor certificate, the certificate holder may appeal the ~~Property Tax Administrator's~~ Tax Commissioner's written order within thirty (30) days after the date of the order to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

011.02 If the certificate holder is a county assessor or deputy county assessor, the ~~Property Tax Administrator~~ Tax Commissioner shall notify in writing the assessor or deputy assessor and the county board that the ~~Property Tax Administrator~~ Tax Commissioner intends to revoke the assessor's certificate for failure to maintain continuing education hours. (See Neb. Stat. Section 77-1330 and Proceedings Instituted by the Department of Revenue ~~Property Assessment and Taxation~~ Regulations, Chapter 91.)

011.02A Such notice shall be at least thirty (30) days prior to a hearing before the ~~Property Tax Administrator~~ Tax Commissioner regarding whether the assessor or deputy assessor has met the continuing education requirements of this regulation.

011.02B If, based on the evidence presented at hearing, the ~~Property Tax Administrator~~ Tax Commissioner finds that the assessor or deputy assessor has failed to meet the continuing education requirements, the ~~Property Tax Administrator~~ Tax Commissioner shall issue a written order requiring the certificate holder to either attend sufficient continuing education courses to make up the necessary hours, or to retake and pass the assessors certificate examination within six (6) months of the written order. Any continuing education hours required to be attended by the ~~Property Tax Administrator's~~ Tax Commissioner's written order may not be applied to the current four (4) year period continuing education credits.

011.02C Upon proof provided by the assessor or deputy assessor of compliance with the ~~Property Tax Administrator's~~ Tax Commissioner's written order, the Property Tax Administrator shall issue a renewal certificate to the assessor or deputy assessor.

011.02D If the assessor or deputy assessor fails to comply with the ~~Property Tax Administrator's~~ Tax Commissioner's written order, the ~~Property Tax Administrator~~ Tax Commissioner shall institute proceedings to revoke, the certificate held by the assessor or deputy assessor after adequate notice and hearing before the ~~Property Tax Administrator~~ Tax Commissioner.

011.03 At any time during the revocation process of an assessor's certificate the certificate holder may successfully retake the assessor's examination. If the certificate holder provides evidence to the ~~Property Tax Administrator~~ Tax Commissioner of the successful passing of the assessor's examination, the ~~Property Tax Administrator~~ Tax Commissioner shall dismiss the revocation process.

011.04 If a person has his or her certificate finally revoked, he or she shall not be eligible to hold a certificate for five (5) years after the date of revocation.

011.05 The ~~Property Tax Administrator~~ Tax Commissioner shall act upon the hearing and shall issue a written order. The ~~Property Tax Administrator's~~ Tax Commissioner's written order may be appealed within thirty days after the date of the written order, to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

(~~Neb. Rev. Stat. Sections 77-414 and 77-422, R.R.S. 2003 and~~ Neb. Rev. Stat. Sections~~ 77-1330, 77-5007 and~~ 77-5013, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-414, 77-422, 77-1330 and 77-5007, R.S. Supp., 2007.)