

# THE RED BOOK:

## THE MANUAL OF THE MISSISSIPPI EDUCATION AND CERTIFICATION PROGRAM

Sixth Edition

Office of Property Tax  
Mississippi State Tax Commission

Center for Governmental Training & Technology  
Mississippi State University Extension Service

Mississippi Assessors and Collectors Association



Mississippi State  
UNIVERSITY  
**Extension**  
SERVICE



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2004

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Mississippi Assessors and Collectors Association

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Joseph L. Blount, *Chairman*  
and *Commissioner of Revenue*

Terry L. Jordan  
*Associate Commissioner*

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**STATE TAX COMMISSION**

July 1, 2004

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TO: Participants of the Mississippi Education and Certification Program

The Mississippi State Tax Commission is proud to endorse and be a part of such an outstanding educational offering through the Mississippi Education and Certification Program for Assessors and Appraisers.

The Advisory Board of the above named Program consists of members from the State Tax Commission, the Center for Governmental Technology in the Mississippi State University Extension Service and the Mississippi Assessors and Collectors Association; whose responsibility is to provide oversight and administration in the affairs of this Program.

We trust that through your continued support and participation in this superb educational opportunity, you will endeavor to strive toward the goal of --- **EXCELLENCE!**

Sincerely,

A handwritten signature in cursive script that reads "Joseph L. Blount".

Joseph L. Blount, *Chairman*  
and *Commissioner of Revenue*

JLB:rs



## PREFACE

In 1981 the Mississippi State Tax Commission, the Center for Governmental Training & Technology in the Mississippi State University Extension Service, and the Mississippi Assessors and Collectors Association issued *The Mississippi Education and Certification Program for Assessors and Appraisers Manual*. This manual was revised in 1984, 1987, 1999, and again in 2000. Over the years, this manual became known as the "Red Book."

*The Red Book: The Manual of the Mississippi Education and Certification Program* that you are reading now is a revision of the 2000 manual. The Education and Certification Program Advisory Board periodically reviews the program to ensure that its goals continue to be met in an efficient and effective manner.. This manual is the product of such a review.

While the Education and Certification Advisory Board is charged with overseeing the manual and its revision, the writing of it has been a collaborative effort spanning two decades and involving dozens of individuals. The joint efforts of these individuals are commended.

The Advisory Board would like to acknowledge the Mississippi State Tax Commission for their active support in the continual development and updating of the certification program detailed in this manual. The Advisory Board recognizes that extensive research, study and discussions were undertaken in designing a program to meet the needs of Mississippi's assessors and appraisers.

The Advisory Board would also like to thank the Center for Governmental Training & Technology in the Mississippi State University Extension Service for their active support in facilitating this program and in updating the manual over the years. Appreciation is also extended for their support in publishing the manual and overseeing its distribution.

Finally, the Advisory Board would like to thank the Mississippi Assessors and Collectors Association for its outstanding efforts to achieve a closer relationship between its members, the State Tax Commission, county boards of supervisors and the taxpaying public; to promote just and equitable principles in the assessing of all properties for ad valorem tax purposes required by the laws of Mississippi; and to work for uniform standards of taxable values throughout the State. The Advisory Board agrees that such will bring better understanding and cooperation between all taxing officials and the taxpaying public.

Responsibility for the final draft of this manual, including any errors or shortcomings, falls on the Advisory Board. Readers of this publication who discover errors or who have suggestions for improvement are asked to communicate such with the Advisory Board so that changes can be made in an upcoming edition.

The following Education and Certification Advisory Board members participated in producing the Sixth Edition:

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Please refer to Appendix IV for a brief history of the birth and development of the Mississippi Education and Certification Program and this manual. Special thanks is extended to Guy Dale Shaw for his efforts to record this history.

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## MISSISSIPPI EDUCATION AND CERTIFICATION PROGRAM

### Authorization

The Mississippi Education and Certification Program (the Program) was developed in 1979 as a means for assessors and appraisers to gain legislatively mandated certification. The Program is mandated and empowered primarily by three sections of the *Mississippi Code of 1972, Annotated* (the *Mississippi Code*): Section 27-3-52, 27-3-59 and 27-39-329 (see Appendix I for these code sections).

### Purpose

Assessors and appraisers make up a specialized profession that requires a high level of competence. The purpose of this Program is to continually offer educational opportunities to Mississippi's assessors and appraisers so they may gain greater expertise and professionalism. The ultimate beneficiaries of this Program are the citizens of the state who receive improved services from their state and local governments.

### Objectives

The objectives of the Program are to:

1. Develop participant appraisal skills so they can maintain the valuation of property for *ad valorem* purposes at a current level.
2. Continually maintain and upgrade participant skills, knowledge and competence.
3. Provide participants a vehicle for gaining greater professionalism in the field through:
  - a. Basic state-required certification;
  - b. Higher levels of state-recognized certification; and
  - c. Opportunity to achieve internationally recognized professional designations.

### Administration

#### ***Roles and Responsibilities of the Cooperating Organizations***

The Program is very important to the operation of local government and its results affect the general public. Primary responsibility of the Program belongs to the Mississippi State Tax Commission<sup>1</sup> (the State Tax Commission) pursuant to Section 27-3-52 of the *Mississippi Code*. However, in a May 9, 1979 decree,<sup>2</sup>

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<sup>1</sup>Specifically the Office of Property Tax (formerly the Property Assessment Bureau) within the Mississippi State Tax Commission.

<sup>2</sup>*J. C. Redd, et al., v. The State Tax Commission of the State of Mississippi, et al.; Louis Fondren, et al., v. The State Tax Commission of the State of Mississippi, et al.*

the Hinds County Chancery Court recommended cooperation with and the utilization of other sources of expertise to carry out the Program. In implementing the Program, the State Tax Commission formulated a Long Range Plan which recognized the expertise and resources of other agencies and organizations and established the current partnership with the Center for Governmental Training & Technology<sup>3</sup> in the Mississippi State University Extension Service<sup>4</sup> and the Mississippi Assessors and Collectors Association.

### *Roles*

With such a cooperative partnership in mind, the guidelines listed in this manual are established to organize and govern the educational content, certification requirements and administrative aspects of the Program. Furthermore, the three above-mentioned organizations share responsibility for these functions.

### *Responsibilities*

Table 1 provides a summary description of the three cooperating organizations' primary areas of responsibility.

<b>TABLE 1: Cooperating Organizations and Primary Areas of Responsibility</b>	
<i>Organization</i>	<i>Primary Areas of Responsibility</i>
Mississippi State Tax Commission	<p>Track I: Program needs assessment and input; course content development for Certified Appraisers' School and Recertification Course; provision of instructional personnel, notification of Recertification Course compliance; admissions determinations; scheduling input; examination development; proctoring and grading examinations</p> <p>Track II: Program needs assessment and input; examination development and facility arrangement for examinations; proctoring and grading examinations; Advisory Board representation</p>
Center for Governmental Training & Technology	<p>Track I: Program needs assessment and input; organization and facilitation of the Certified Appraisers' School and the Recertification Course; scheduling input; Program announcements; collection and maintenance of records; proctoring and grading examinations; equipment arrangements</p> <p>Track II: Program needs assessment and input; collection and maintenance of records; proctoring and grading examinations; collection of fees; Advisory Board representation</p>

<sup>3</sup>Formerly part of the Community Development Department of the Mississippi State University Extension Service.

<sup>4</sup>Formerly referred to as the Mississippi Cooperative Extension Service at Mississippi State University.

**TABLE 1: Cooperating Organizations and Primary Areas of Responsibility**

<i>Organization</i>	<i>Primary Areas of Responsibility</i>
Mississippi Assessors and Collectors Association	Track I: Program needs assessment and input  Track II: Program needs assessment and input; time at conference for certification awards ceremony; Advisory Board representation

**Education and Certification Advisory Board**

***Composition***

The Education and Certification Advisory Board (the Advisory Board) was established in 1984 to supervise and govern the Program. The Board is composed of seven (7) members taken from the State Tax Commission, the Center for Governmental Training & Technology, and the Mississippi Assessors and Collectors Association.

Table 2 lists the membership structure of the Advisory Board and describes the conditions of representation for each of the three cooperating organization. All membership terms begin following the legislatively mandated Annual Conference called by the State Tax Commission (Mississippi Code Section 27-3-59). The President of the Mississippi Assessors and Collectors Association serves as the Board’s Chair. When a vacancy occurs on the Advisory Board, the position is promptly filled to complete the unexpired term. For the State Tax Commission and the Center for Governmental Training & Technology, the vacancy is filled with the appropriate new position holder within the organization. For the Mississippi Assessors and Collectors Association, the president makes a special appointment to complete the unexpired term.

**TABLE 2: ADVISORY BOARD COMPOSITION AND TERMS**

<i>Organization</i>	<i>Delegates</i>	<i>Length of Term</i>
Mississippi State Tax Commission	Director, Office of Property Tax (or designee) Deputy Director, Office of Property Tax (or designee)	While holding position While holding position
Center for Governmental Training & Technology	Leader (or designee) Appointee of the Leader	While holding position Annual appointment
Mississippi Assessors and Collectors Association	President Appointee of the president Past president’s appointee	While holding position Two (2) year term Two (2) year term <sup>5</sup>

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<sup>5</sup>While the president of the Mississippi Assessors and Collectors Association now appoints only one member each year for a term of two years unless the position becomes vacant, when the first Advisory Board was established, the president appointed two members – one who served a regular term of two years and another who served a special term of three years.

## *Duties*

Specific duties of the Advisory Board consist of the following:

1. Consult with Program participants and evaluate the Program's overall goals and operation.
2. Evaluate Program participation, requirements, courses, materials, examinations and instructors.
3. Evaluate the quality, relevance and applicability of all Program standards for certification and recertification.
4. Set the standards and determine achievement for all Track II levels of certification in the Program.
5. Make Program recommendations to the cooperating organizations as deemed necessary.

## *Meetings*

The Advisory Board must meet at least one (1) time each year; however, it may meet as many times as is necessary to perform its duties. The Chair may call special meetings of the Advisory Board. A quorum of at least four (4) members, with at least one (1) representative from each cooperating organization, is required to conduct business. In the case of a tie vote without full Advisory Board membership present, the matter is to be tabled until the next meeting.

## Eligibility

The *Mississippi Code* in Section 27-3-52 gives the State Tax Commission authority to "promulgate rules and regulations setting forth the minimum requirements for which assessors and/or their deputy assessors or assistants, appropriate state employees and employees of planning and development districts may attain certification as an appraiser." This same section also requires that "counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers . . ."

## Admission

In order to be admitted to the Program, an individual must:

1. Be a full-time Mississippi county, municipal, or state employee who is involved in the valuation or equalization of property for ad valorem purposes (assessors and/or their deputy assessors or assistants and employees of planning and development districts) or be an employee or owner of a professional reappraisal firm that is approved to attend Program courses by the State Tax Commission.
2. Complete and submit MECF Form 1 (see Appendix VI) to the Center for Governmental Training & Technology and subsequently be approved by the State Tax Commission.

## Levels of Certification

Program certification denotes a high level of expertise, knowledge and understanding of the appraisal field. The Program is broken down into two Tracks or stages of certification each with unique benefits and requirements.

### *Track I*

Certification within Track I is specifically designed to achieve the minimum level required by Section 27-3-52 of the *Mississippi Code* and includes the level of *Certified Appraiser*. Annual attendance of the Recertification Course ("recertification") is required to retain this and all levels of certification. The State Tax Commission has responsibility to determine the eligibility for and the certification of appraisers within Track I of the Program.

To achieve the level of *Certified Appraiser* in the Program, an individual must meet the following requirements:

1. Be admitted to the Program as a Mississippi county employee or other as defined in Section 27-3-52 of the *Mississippi Code* who is involved in the valuation or equalization of property for ad valorem tax purposes. County employees can be eligible for certification in one (1) county only.
2. Successfully complete the Certified Appraisers' School. Successful completion is defined as earning a passing score of seventy percent (70%) or better.

OR

Pass a comprehensive examination on a challenge basis (the "Challenge Exam") as specified by State Tax Commission Rule 3. The State Tax Commission is solely responsible for developing, administering and grading this examination. This examination will only be administered to an individual one (1) time for the purposes of obtaining the level of *Certified Appraiser*. Individuals interested in taking the "Challenge Exam" must apply using MECP Form 1 (see Appendix VI).

### *Certified Appraisers' School*

The Certified Appraisers' School provides ten (10) days of intensive training to prepare an individual to become a Certified Appraiser. Instructors usually come from the State Tax Commission, but may also come from practitioners in the appraisal field, state agency personnel, and university faculty and professional staff. The Certified Appraisers' School is generally held on the campus of Mississippi State University and is coordinated by the Center for Governmental Training & Technology.

Requests to attend the Certified Appraisers' School should be submitted to the Center for Governmental Training & Technology on MECP Form 1 (see Appendix VI). The State Tax Commission is ultimately responsible for determining admission to this school. Each applicant will be notified of the State Tax Commission's decision.



Table 3 provides a listing of the subjects that are taught at the Certified Appraisers' School. These subjects are also tested by the "Challenge Exam" as specified by State Tax Commission Rule 3 (see Appendix II). These subjects were selected to provide fundamental information related to appraisal of property in Mississippi and are further developed in the *Mississippi Appraisal Manual* provided by the State Tax Commission through the Center for Governmental Training & Technology.

<b>TABLE 3: Track I Subjects of Instruction</b>	
<i>Subject</i>	<i>Brief Description</i>
Mapping	Overview of the use of maps in the appraisal process; mapping procedures used in property taxation; marking and orientation of maps and location of parcels; brief introduction to aerial photography.
Appraisal of Residential Property	Overview of methods and procedures used in appraising residential property for tax purposes; legal aspects of field appraiser duties; identification and location on maps of residential properties; proper methods of listing and pricing components of residential buildings on property record cards and of arriving at final appraised value for listing on Mississippi Residential Property Record Cards; methods of classification of property for tax purposes; identification of quality of workmanship and quality of materials; design and methods of making a county index study.
Appraisal of Personal Property	Methods used in appraising personal property for tax purposes; procedures for discovering, listing, and valuing personal property on the Mississippi Personal Property Record Card.
Appraisal of Commercial Property	Methods used in appraising commercial property for tax purposes; various types of components and designs used in commercial construction; procedures used in properly listing and pricing commercial buildings on the Mississippi Commercial Property Record Card.
Urban and Agricultural Land Valuation	Theory and techniques of the classification of land; data collection; selection of proper units of measurements for land appraisal; the five land appraisal methods: market sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization; brief overview of depth factors, plottage value, forest land capability classification, soil maps, etc.
Maintenance and Up-Dating Programs	Statutory requirements and procedures for maintenance programs in mapping and real and personal properties; fundamentals of the updating processes relating to existing statutes; developing cost index and assessment/sales ratio studies; small and large land tract schedules.
Cost Index and Ratio Studies	Purposes of and the methods used in obtaining, preparing and presenting cost index and ratio studies; statistical and mathematical review; statutory requirements, definitions, symbols, etc.
Property Tax (Land) Rolls	Statutes governing land rolls; procedures used in preparing and/or constructing land rolls; approval of changes after roll approval; preparation of the board's recapitulation approval procedures.

## *Recertification Course*

All Certified Appraisers are required by State Tax Commission Rule 3 to annually attend the entire Recertification Course (i.e. be “recertified”) to retain their certification. This “refresher course” was incorporated into the Program to insure maintenance of the skills and knowledge necessary to originally become certified. The Recertification Course is conveniently offered in multiple locations around the state. Every year the Center for Governmental Training & Technology sends all Certified Appraisers information about the dates and locations the Recertification Course will be offered. Included with this information is a copy of MECP Form 2 (see Appendix VI). Filling out and returning this form in advance makes the process of documenting Recertification Course attendance easier and faster since an official record of attendance must be kept by the Center for Governmental Training & Technology and provided to the State Tax Commission to document compliance with State Tax Commission Rule 3. The Advisory Board encourages full cooperation with the Center for Governmental Training & Technology to improve timeliness and efficiency and to determine if it will be necessary to limit group size for educational effectiveness at each location.

The Advisory Board authorizes the Center for Governmental Training & Technology to document each Certified Appraiser’s attendance of each session of the Recertification Course through a sign in and out system. All Certified Appraisers must attend the entire course. A maximum grace period of fifteen (15) minutes is allowed for any absence (including late arrival) during each session. Attendance of all or part of another session or a written examination given by the State Tax Commission may be required if more than fifteen (15) minutes of a single session is missed. When schedule conflicts are known in advance, requests to attend the missed session(s) at another location should be noted on MECP Form 2.

If circumstances prevent full attendance, a written request with justification should be made to the State Tax Commission to take the comprehensive Recertification Course Examination. Permission for this option will be granted in cases involving emergency or unusual circumstances.

## *Track II*

### *Levels of Certification*

Authorized under Section 27-3-52 of the Mississippi Code, Track II levels of certification provide Program participants the opportunity to achieve greater professionalism and higher levels of certification with professional designations. Track II contains three levels of certification, each with a unique professional designation – Assessment Evaluator I (AEI), Assessment Evaluator II (AEII), and Mississippi Assessment Evaluator (MAE).

### *Qualifying for Certification*

Determination of eligibility for and the certification of persons within Track II of the Program is the sole responsibility of the Advisory Board. To achieve Track II levels of certification an individual must meet the following requirements:

1. Be a current Certified Appraiser – including annual attendance of the current year’s Recertification Course.

2. Successfully complete the required number and type of International Association of Assessing Officers (IAAO) Courses required of each level.
4. Meet any other requirement(s) unique to each level.
5. Submit the application form for the appropriate level of certification (MECP Forms 3, 4, or 5).

### *General Procedures*

The Advisory Board meets annually to review all application for Track II levels of certification. Track II levels of certification are not automatically awarded when a Program participant qualifies – application must be made to the Advisory Board. All applications for Track II levels of certification must be submitted to the Center for Governmental Training & Technology on the forms provided for such purpose and before the deadline. A copy of these forms is included in Appendix VI of this manual. All applications must be complete and all requirements met before the Advisory Board will award certification to the applicant.

Following the Advisory Board meeting to review the applications, the Center for Governmental Training & Technology will notify each applicant of the final decision. All successful Program applicants are encouraged to attend the Mississippi Assessors and Collectors Association's next conference to be formally recognized as receiving their certification and professional designation.

### *Specifics to Each Level of Certification*

Table 4 shows the requirements for earning Assessment Evaluator I (AEI), Assessment Evaluator II (AEII) and Mississippi Assessment Evaluator (MAE) levels of certification within Track II of the Program. Each level of certification must be earned sequentially starting with AEI certification culminating with MAE certification.

### *Educational Requirements*

All additional educational requirements beyond those of the Certified Appraiser level are met through successfully completing courses offered by the International Association of Assessing Officers (IAAO). The Center for Governmental Training & Technology annually hosts the "IAAO School" which offers the courses necessary to receive all Track II levels of certification. For more information about the IAAO School, contact the Center for Governmental Training & Technology. Appendix III provides a listing of the courses available through IAAO at the time of this printing (for the most current listing, please contact IAAO).

TABLE 4: Requirements for Each Track II Level of Certification			
<i>Is this Item Required?</i>	<i>AEI</i>	<i>AEII</i>	<i>MAE</i>
Be certified as a Certified Appraiser	yes	yes	yes
Attended current year's Recertification Course	yes <sup>†</sup>	yes	yes
Any IAAO course (elective course)	yes	yes	yes
IAAO Course 101 <sup>††</sup>	no	yes	yes
IAAO Course 102 <sup>‡</sup>	no	no	yes
Three (3) years full-time mass appraisal experience documented in writing by current or past employer	no	no	yes
Fee payment	yes	yes	yes
Written examination	no	no	yes
<sup>†</sup> If certified prior to current year <sup>††</sup> Formerly called Course 1 by IAAO <sup>‡</sup> Formerly called Course 2 by IAAO			

### ***Fees***

Fees for each level of certification are set by the Advisory Board and cover costs associated with administering certificates, plaques, pins, etc. The Center for Governmental Training & Technology will provide notification of the amount of the current fee. Payment should be made to the Center for Governmental Training & Technology and sent with the application when possible. Fees for applicants not approved will be returned.

### ***Application Process***

The Center for Governmental Training & Technology assists the Advisory Board by collecting, organizing and maintaining all applications and records necessary for the Program. Application forms, found in Appendix VI, must be complete and turned into the Center for Governmental Training & Technology for each Track II level of certification. They must be submitted by the deadline in order to be awarded certification by the Advisory Board. The Advisory Board does not approve applications that are late or incomplete.

### ***Supportive Documentation***

Certain supportive documentation such as an IAAO transcript or an employer letter may be required along with a Track II application for certification. The Center for Governmental Training & Technology collects most of the required documentation; however, in an effort to expedite the application process, applicants are encouraged to submit evidence of passage of any IAAO course. If an IAAO course is taken out of state or at an IAAO School not sponsored by the Center for Governmental Training & Technology, then evidence of passage must be submitted. Finally, all MAE applicants must submit a letter from their past or current employer documenting that they have at least three (3) years of full-time experience in the area of mass appraisal.

The Center for Governmental Training & Technology works diligently to ensure that accurate documentation and records are maintained on each Program participant. It is the responsibility of each

Program participant, however, to notify the Center for Governmental Training & Technology of personal changes such as job status, address, name, or an IAAO course taken out-of-state or sponsored by another entity. Program participants are also responsible for notifying the Center for Governmental Training & Technology of any errors or omissions they find in Program records.

### ***Approval Process***

For AEI and AEII certification, once the Advisory Board has approved an applicant, certification is awarded. For MAE certification, the Advisory Board's role is twofold. First, the Advisory Board admits successful MAE applicants to MAE Candidacy. MAE Candidacy means that the applicant has been approved to proceed to the second and final step in the MAE certification process – the MAE Examination. On behalf of the Advisory Board, the Center for Governmental Training & Technology notifies all MAE Candidates that they have been approved to take the MAE Examination. MAE certification is automatically and immediately awarded upon successful completion of all components of the MAE Examination. No other action is required for achieving MAE certification.

### ***MAE Examination***

The MAE Examination is composed of two parts given on the same day – Part A: Appraisal Case Problems and Part B: Comprehensive Mass Appraisal. A score of at least seventy percent (70%) on each part must be achieved to pass the MAE Examination and earn MAE certification. However, an MAE Candidate passing only one part of the examination is not required to retake that part again. A retake examination will be offered within ninety (90) days from the date of the initial examination for MAE Candidates who fail to achieve at least seventy percent (70%) on any part of the examination, provided the candidate submit the required MECP Retake Form 6 by the appropriate deadline.

The State Tax Commission is responsible for submitting a proposed examination to the Advisory Board for review and approval. The MAE Examination given must be approved by the Advisory Board. The MAE Examination is proctored by the State Tax Commission and the Center for Governmental Training & Technology at a date approved by the Advisory Board. All MAE Examinations are graded by a Grading Committee approved annually by the Advisory Board. The Grading Committee is to be composed of county and State Tax Commission assessors and appraisers.

The problems of Part A measure the MAE Candidate's ability to correctly complete and record appraisal data for specific properties. The cases on the examination include a section on mapping, ratio studies, commercial property appraisal (including completion of a Mississippi Commercial Property Record Card using provided structure data, cost index, etc. as necessary and a scaled perimeter drawing on a Property Record Card of the subject property), single/family residence appraisal (including completion of a Mississippi Residential Property Record Card using provided descriptive data, age, appropriate cost indexes, etc.; a scaled perimeter drawing on a Property Record Card of the subject property; and an update of the appraisal reflecting changes due to given improvements to the original case property) and personal property.

A time limit of three (3) hours is allowed to complete Part A of the MAE Examination and a score of at least seventy percent (70%) constitutes successful completion. The value of each section in Part A is listed below.

Mapping.....	10 points
Ratio Study.....	10 points
Commercial.....	20 points
Residential.....	40 points
Personal Property.....	<u>20 points</u>
	100 points

Each MAE Candidate must also successfully complete Part B of the MAE Examination to gain MAE certification. Part B measures the candidate's overall knowledge and understanding of mass appraisal. A time limit of three (3) hours is allowed to complete this part of the MAE Examination. A score of at least seventy percent (70%) constitutes successful completion.

If an MAE Candidate passes only one part of the MAE Examination, he or she is not required to repeat that part again. All that is required is to submit MECP Form 6 by the appropriate deadline to qualify for the retake examination (see Appendix VI) since MAE Candidacy is retained. The application fee, however, will not be returned unless the candidate requests such.

***Annual Track II Status Notification***

After the MAE Examination has been given and is graded, notification of MAE certification is presented in writing to all MAE Candidates passing both parts of the examination. Subsequently, the Center for Governmental Training & Technology notifies all Track II Program participants, the president of their boards of supervisors and their chancery clerks of their current Program certification status so that additional compensation shall be provided when applicable in the forthcoming fiscal year as specified under *Mississippi Code Section 27-3-52*.

***Additional Compensation Available***

*Mississippi Code Section 27-3-52* mandates that additional compensation be paid annually to certain holders of Track II levels of certification. The Legislature authorized that a total of \$3,500.00 be paid annually to any tax assessor, deputy tax assessor or tax assessor's assistant the next fiscal year after receiving MAE certification. Table 5 lists the levels of certification and additional compensation to be paid for each Track II level of certification in accordance with this statute.

<b>TABLE 5: Additional Compensation Available Under Track II</b>	
<i>Certification Level</i>	<i>Compensation</i>
AEI	\$1,000.00
AEII	\$1,000.00
MAE	\$1,500.00
Total Compensation Available	\$3,500.00

***Appeals***

If a Program participant feels that he or she has been incorrectly denied admittance to the Program or unfairly treated within the Program, he or she may appeal the decision in writing to the Advisory Board.

The Advisory Board has authorized the Center for Governmental Training & Technology to collect appeals and other written communication on its behalf and hold them until that time that it next meets.

### ***Regaining Lost Certification***

When certification is lost due to not attending the Recertification Course or no longer satisfying the criteria for admission to the Program, it may be regained at the former level under certain qualifying circumstances. The State Tax Commission is responsible for making this determination and may require the applicant to take or retake the "Challenge Exam" or the Recertification Course Examination before regaining certification. Questions about regaining lost certification should be addressed to the State Tax Commission.

### **Advanced Educational Opportunities**

In addition to the compensation provided through Track II levels of certification, various sections of the *Mississippi Code* provide opportunities for additional compensation. While most of the opportunities for additional compensation is mandated only for tax assessors, at the tax assessor's recommendation and with the board of supervisors' approval, a deputy tax assessors may be awarded additional compensation for certain educational achievements. Several of these opportunities for tax assessors and deputy tax assessors are discussed below.

### **International Association of Assessing Officers**

*Mississippi Code* Sections 25-3-3 and 25-3-5 (see Appendix I) provide additional compensation for tax assessors earning an IAAO Certificate of Educational Recognition or one or more professional IAAO designations. Up to \$16,500.00 of additional compensation is available annually under these code sections in addition to the \$3,500.00 furnished solely through the Program.

Through the Professional Designation Program (PDP), IAAO offers five (5) internationally recognized professional designations: Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Cadastral Mapping Specialist (CMS), Personal Property Specialist (PPS) and Assessment Administration Specialist (AAS). The objectives of the PDP are to (1) to raise the standards of the profession, (2) to attain recognition of the assessment profession by government authorities and the public and (3) to provide appraisers and administrators a quality, objective and unbiased recognition system for ad-valorem tax purposes.

The *Mississippi Code* recognizes four (4) of these designations and provides that county tax assessors may receive additional compensation for earning one or more of them. The four qualifying designations are CMS, PPS, RES and CAE. Only AAS, the newest PDP designation, is not currently rewarded with additional compensation.

The IAAO courses necessary to earn one of these designations are usually offered on a rotational basis through the IAAO School sponsored by the Center for Governmental Training & Technology. Information about earning one of these professional designations may be obtained through the Center for Governmental Training & Technology or by contacting IAAO. Tables 6 & 7 list the IAAO course requirements and financial incentives for each of these designations at the time of this printing. See

Appendix III for a list of the IAAO courses and workshops available (for the most current listing, please contact IAAO).

<b>TABLE 6: IAAO Professional Designation Program</b>		
<i>Designation</i>	<i>Compensation</i>	<i>Required IAAO Courses<sup>†</sup></i>
Certificate of Educational Recognition	\$1,500.00	101, 102, and two elective courses
CMS <sup>‡</sup>	\$6,500.00	101, 600 and 601
PPS <sup>‡</sup>	\$6,500.00	101 and 500
RES <sup>‡</sup>	\$6,500.00	101, 102, 300 and 311
CAE	\$8,500.00	101, 102, 400, 112 and 311 or 312
AAS	None	101, 102, 400, and 402
Total Compensation Available	\$16,500.00	
<sup>†</sup> All require Workshop 151. There are additional requirements for each designation. <sup>‡</sup> Only one (1) of these designations may be used for this level of additional compensation.		

<b>TABLE 7: Courses Required to Earn an IAAO Professional Designation</b>											
<i>PDP Designation</i>	<i>Course</i>										
	101	102	112	300	311	400	402	500	600	601	Other
Certificate of Educational Recognition	✓	✓									†
Assessment Administration Specialist (AAS)	✓	✓				✓	✓				
Certified Assessment Evaluator (CAE)	✓	✓	✓			✓					311 or 312
Cadastral Mapping Specialist (CMS)	✓								✓	✓	
Personal Property Specialist (PPS)	✓	✓*						✓			
Residential Evaluation Specialist (RES)	✓	✓		✓	✓						201*
<i>Note:</i> Successful completion of Workshop 151 is required for all designations. <sup>†</sup> Any two elective courses *Demonstration report OR case study exam and this course.											

**Mississippi Real Estate Appraiser Licensing and Certification Board**

Mississippi Code Sections 25-3-3 and 25-3-5 (see Appendix I) mandate that additional compensation of up to \$16,500.00 be paid annually for tax assessors who earn certain licenses through the Mississippi Real



Estate Appraiser Licensing and Certification Board. Additionally, Section 27-3-52 provides that up to \$5,000.00 may be paid annually for deputy tax assessors earning the General Real Estate Appraiser (GA) license. Deputy tax assessors, however, can only receive this additional compensation upon the recommendation of the tax assessor and with the approval of the board of supervisors. The additional compensation mandated or allowed by the above code sections is available in addition to the \$3,500.00 furnished through the Program.

“The Real Estate Appraiser Licensing and Certification Act” found in *Mississippi Code* Section 73-34-1 et seq. empowers the Mississippi Real Estate Commission and the Mississippi Real Estate Appraiser Licensing and Certification Board. Refer to Appendix V for information about contacting this Board or the Commission. Table 8 lists the licenses available through the Mississippi Real Estate Appraiser Licensing and Certification Board and the additional compensation amounts authorized to be paid annually to tax assessors earning qualifying licenses. The requirements listed in Table 8 serve only as a guide and do not reflect application or maintenance fees, additional requirements or changes made by the Mississippi Real Estate Appraiser Licensing and Certification Board. For a list of the most current requirements, please contact the Mississippi Real Estate Appraiser Licensing and Certification Board.

<b>TABLE 8: Mississippi Real Estate Appraiser Licensing and Certification Board</b>		
<i>License</i>	<i>Compensation<sup>†</sup></i>	<i>Summary of Requirements</i>
Licensed Appraiser	\$1,500.00	Education: at least 90 hours of approved real estate appraisal courses, including 15 hours of Uniform Standards of Professional Appraisal Practice. Examination: score of at least 80% on examination prepared by the Appraisal Board to test knowledge of basic principals of land economics and real estate appraising.
Residential Appraiser (RA)  OR  Timberland Appraiser (TA)	\$6,500.00          \$6,500.00	Education: at least 120 hours of approved education including 15 hours of Uniform Standards of Professional Appraisal Practice. Experience: at least 2,500 hours or 600 points worth of appraisal experience obtained continuously over at least a 24-month period (at least 300 points must be from the residential category with no more than 375 points gained in a 12 month period). Examination: score of at least 80% on examination covering the requirements of the Appraiser Qualifications Board and <i>Mississippi Code</i> Section 73-34-23.  Education: at least 90 hours of approved real estate appraisal courses including 15 hours of Uniform Standards of Professional Appraisal Practice. Examination: score of at least 80% on examination prepared by the Appraisal Board to test knowledge of basic principles of land economics and real estate appraising.

<b>TABLE 8: Mississippi Real Estate Appraiser Licensing and Certification Board</b>		
<i>License</i>	<i>Compensation<sup>†</sup></i>	<i>Summary of Requirements</i>
General Real Estate Appraiser (GA)	\$8,500.00‡	Education: at least 180 hours of approved appraisal education including 15 hours of Uniform Standards of Professional Appraisal Practice. Experience: at least 3,000 hours or 720 points worth of appraisal experience obtained continuously over a period of at least 30 months (at least 360 points must be from the general category with no more than 450 points gained in a 12 month period. Examination: score of at least 80% on examination covering the requirements of the Appraiser Qualifications Board and <i>Mississippi Code</i> Section 73-34-23.
Total Available	\$16,500.00	
<sup>†</sup> Rates listed are only for tax assessors. <sup>‡</sup> Deputy tax assessors may earn up to \$5,000.00 only for earning the GA.		

**Consideration of Alternatives**

Before earning an IAAO professional designation or an appraisal license, it is prudent to carefully read the appropriate sections of the *Mississippi Code* (see Appendix I) and to consult with the county board attorney to ensure eligibility for additional compensation. It is also wise to contact the educational organization to find out all the costs and requirements.

The *Mississippi Code* mandates only three (3) additional compensation amounts for tax assessors earning either a qualifying professional designation (or certificate) or a qualifying appraisal license. Additional compensation is not mandated for those earning both. Table 9 compares earning an IAAO professional designation (or certificate) to earning a Mississippi Real Estate Appraiser Licensing and Certification Board license as an equivalent means for earning additional compensation beyond that provided through Track II of the Program.

<b>TABLE 9: Comparisons of Means to Additional Compensation</b>		
<i>Equivalent Means of Qualifying for Additional Compensation</i>		<i>Total Additional Compensation Allowed<sup>†</sup></i>
Professional Designation	Appraisal License	
Certificate of Educational Recognition	Licensed Appraiser	\$1,500.00
<small>CMS or PPS</small> or RES	RA or TA	\$6,500.00
CAE	GA <sup>‡</sup>	\$8,500.00
Total Compensation Available		\$16,500.00
<sup>†</sup> Rates listed are only for tax assessors. <sup>‡</sup> Deputy tax assessors may earn up to \$5,000.00 only for earning the GA.		

## Conclusion

The Advisory Board is committed to excellence in the Program's performance and results and has expended much effort in enhancing it and improving this manual. It is the desire of the Advisory Board to continually improve and better serve the participants of the Program. Appendix IV records a brief history of some of these efforts to date and significant Program events. The Advisory Board welcomes the suggestions, comments and constructive criticism of Program participants. With this in mind, Appendix V is included to aid in contacting the cooperating organizations and the Advisory Board.

APPENDIX I: *MISSISSIPPI CODE SECTIONS*

**Section 27-3-52. Counties to have Certified Appraisal Personnel**

- (1) The State Tax Commission shall promulgate rules and regulations setting forth the minimum requirements for which tax assessors and/or their deputy assessors or assistants, appropriate state employees, employees of planning and development districts or other persons may attain certification as an appraiser. The commission shall establish and conduct such educational and training programs as may be appropriate to assist such persons in attaining such certification.

Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand (5,000) applicants for homestead exemption shall have at least two (2) certified appraisers; however, any county may employ any certified appraiser on a part-time basis.

- (2) When any tax assessor and/or his deputies or assistants travel outside of their county to attend an appraisal school, seminar or workshop approved by the State Tax Commission, such persons shall receive as reimbursement of expenses of such travel the same mileage and actual and necessary expenses for food, lodging and travel by public carrier or private motor vehicles as is allowed under Section 25-3-41. However, mileage shall not be authorized when such travel is done by a motor vehicle owned by the county.

The county board of supervisors shall reimburse the assessors, tax collectors and deputies for reasonable and necessary expenses sustained in attending annual conferences, regional conferences, schools and seminars. The State Tax Commission shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section. No expenses authorized herein shall be reimbursed unless the expenses have been authorized or approved by an order of the board duly made and spread upon the minutes of such board.

- (3) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator I, they shall receive an additional One Thousand Dollars (\$1,000.00) annually beginning the next fiscal year after completion.

When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator II, they shall receive an additional One Thousand Dollars (\$1,000.00) annually beginning the next fiscal year after completion.

When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Mississippi Assessment Evaluator (MAE), they shall receive an additional One Thousand Five Hundred Dollars (\$1,500.00) annually beginning the next fiscal year after completion.

When any deputy tax assessor successfully completes all qualifications to become a licensed certified residential real estate appraiser under Sections 73-34-1 through 73-34-63, on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Three Thousand Dollars (\$3,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

When any deputy tax assessor successfully completes all qualifications to become a licensed certified general real estate appraiser under Sections 73-34-1 through 73-34-63, on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Five Thousand Dollars (\$5,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

The accumulative total of all educational increases authorized under this subsection shall not exceed Eight Thousand Five Hundred Dollars (\$8,500.00) and shall be paid out of the common county fund from proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329.

In order to receive the additional annual payment or payments provided for in this subsection, the tax assessor or deputies or assistants who completed the Mississippi Education and Certification Program and were certified as provided herein shall be personally involved in the conduct, administration and/or supervision of the appraisal of the property of the county and in the maintenance of such appraisal.

#### **Section 27-3-59. Assessors' and Collectors' Conferences**

It shall be the duty of the State Tax Commission to call an annual conference of the county tax assessors and collectors. Said meeting shall be held within the State of Mississippi for the purpose of giving systematic instruction in finding, listing and for the fair and just valuation and assessment of every kind of property subject to taxation under the laws of this state, and as to their practical duty in every step in connection therewith and for instruction in the administration of the Homestead Exemption Law.

Said conference shall continue not more than five (5) days. It shall be the duty of every county tax assessor and collector to attend and participate in the meeting and if by reason of illness or other unavoidable cause, any tax assessor or collector is unable to attend, he shall require one (1) of his deputies to attend and participate in his place. The Tax Commission shall prepare, in advance, subjects for discussion by the conference, which shall include the revenue laws of the state, questions relating to matters of assessment of property for taxation and the duties of the tax assessors and collectors, and one (1) member of the Tax Commission shall preside as chairman of the conference and the secretary of the conference shall be appointed by the presiding chairman of the conference. The State Tax Commission may call regional conferences during the year for the aforesaid purposes and it shall be the duty of the tax assessors and collectors, or deputies, to attend and participate in these regional conferences and each tax assessor and collector, or his deputy, who attends and participates in these regional conferences shall be reimbursed for his expenses in the same manner as those attending the annual conference.

Each tax assessor and collector attending and participating in the annual or regional conferences in person, or by deputy, shall be entitled to receive as expenses for attending the conferences, travel, meals, lodging and other necessary expenses at the rate provided for in Section 25-3-41, which expenses shall be paid from the county general fund or proceeds from the levy imposed for the maintenance of the reappraisal program in such county.

The State Tax Commission shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section.

Forms to be used for payment and reimbursement of expenses and forms of certificate of attendance to be furnished the tax assessors and collectors by the State Tax Commission, requisition and expense vouchers to be made on the State Auditor, the entire expense to be paid from the county general fund. The requisition and voucher shall be supported by a certificate of attendance to said conferences from the State Tax Commission before any payment shall be made. A newly elected county tax assessor or collector who has not qualified and taken office shall be entitled to receive the same payment and reimbursement for expenses in attending the conferences as the retiring county tax assessor or collector is entitled to receive.

**Section 27-39-329. County Ad Valorem Tax Levy for Payment of Bonds or Notes and for Other Authorized Purposes**

- (1) Each county shall, in addition to all other taxes authorized by any statute and notwithstanding any limitation provided in Article 3, Chapter 39, Title 27, Mississippi Code of 1972, levy ad valorem taxes pursuant to subsection (2) of this section.
- (2) (b) Beginning with taxes levied for the Fiscal Year 1983, each county shall levy each year an ad valorem tax of one (1) mill upon all taxable property of the county which may be used for any purpose for which counties are authorized by law to levy an ad valorem tax, but the avails of such tax levy shall not be expended unless and until the State Tax Commission has certified that the county has a method of maintaining assessment records in accordance with commission rules and regulations, has an ownership mapping system as provided in Section 27-35-53 in conformity with commission specifications, maintains certified appraisers as provided in Section 27-3-52, and complies with requests by the commission for sales data under Section 27-3-51.

In the event the commission enters its order directing that the avails of this levy be paid to the commission pursuant to Section 27-35-113, then the county shall comply with the commission's directions and the monies paid shall remain in escrow until the county is in compliance with acceptable performance standards for the appraisal of property in accordance with Section 27-35-113.

The commission, prior to October 1 of each year, shall notify each county whether or not it is certified as being in compliance with the requirements of subsection (2)(b). A copy of the notice shall be forwarded to the State Auditor. Any county not certified as being in

compliance with any requirements of this subsection (2)(b), except where the commission has entered its order requiring the escrowing of these funds pursuant to Section 27-35-113, shall deposit the avails of the levy described herein in an interest-bearing special account and such avails, including interest earned thereon, shall not be expended until such county has been certified by the commission, for each fiscal year, to be in compliance with this subsection (2)(b).

- (3) The tax levies required in this section shall not be exempt under the provisions of Section 27-31-101.

**Section 25-3-3. Salaries of Assessors also serving as Tax collectors; Additional Compensation.**

- (1) The term "total assessed valuation" as used in this section only refers to the ad valorem assessment for the county and, in addition, in counties where oil or gas is produced, the actual value of oil at the point of production, as certified to the counties by the State Tax Commission under the provisions of Sections 27-25-501 through 27-25-525, and the actual value of gas as certified by the State Tax Commission under the provisions of Sections 27-25-701 through 27-25-723.
- (2) The salary of assessors and collectors of the various counties is fixed as full compensation for their services as county assessors or tax collectors, or both if the office of assessor has been combined with the office of tax collector. The annual salary of each assessor or tax collector, or both if the offices have been combined, shall be based upon the total assessed valuation of his respective county for the preceding taxable year in the following categories and for the following amounts:
  - (a) For counties having a total assessed valuation of Two Billion Dollars (\$2,000,000,000.00) or more, a salary of Sixty-four Thousand Dollars (\$64,000.00);
  - (b) For counties having a total assessed valuation of at least One Billion Dollars (\$1,000,000,000.00) but less than Two Billion Dollars (\$2,000,000,000.00), a salary of Sixty-one Thousand Five Hundred Dollars (\$61,500.00);
  - (c) For counties having a total assessed valuation of at least Five Hundred Million Dollars (\$500,000,000.00) but less than One Billion Dollars (\$1,000,000,000.00), a salary of Fifty-Eight Thousand Five Hundred Dollars (\$58,500.00);
  - (d) For counties having a total assessed valuation of at least Two Hundred fifty Million Dollars (\$250,000,000.00) but less than Five Hundred Million Dollars (\$500,000,000.00), a salary of Fifty-six Thousand Dollars (\$56,000.00);
  - (e) For counties having a total assessed valuation of at least One Hundred Fifty Million Dollars (\$150,000,000.00) but less than Two Hundred Fifty Million Dollars (\$250,000,000.00), a salary of Fifty-four Thousand Dollars (\$54,000.00);

- (f) For counties having a total assessed valuation of at least Seventy-five Million Dollars (\$75,000,000.00) but less than One Hundred Fifty Million Dollars (\$150,000,000.00), a salary of Fifty-two Thousand five Hundred Dollars (\$52,500.00)
  - (g) For counties having a total assessed valuation of at least Thirty-five Million Dollars (\$35,000,000.00) but less than Seventy-five Million Dollars (\$75,000,000.00), a salary of Forty-eight Thousand Five Hundred Dollars (\$48,500.00);
  - (h) For counties having a total assessed valuation of less Thirty-five Million Dollars (\$35,000,000.00), a salary of Forty-one Thousand Five Hundred Dollars (\$41,500.00).
- (3) In addition to all other compensation paid pursuant to this section, the board of supervisors shall pay to a person serving as both the tax assessor and tax collector in their county an additional Five Thousand Dollars (\$5,000.00) per year.
  - (4) The annual salary established for the assessors and tax collector shall not be reduced as a result of a reduction in total assessed valuation. The salaries shall be increased as a result of an increase in total assessed valuation.
  - (5) In addition to all other compensation paid to assessors and tax collectors in counties having two (2) judicial districts, the board of supervisors shall pay such assessors and tax collectors be paid an additional Three Thousand Five Hundred Dollars (\$3,500.00) per year. In addition to all other compensation paid to assessors or tax collectors, in counties maintaining two (2) full-time offices, the board of supervisors shall pay the assessor or tax collector an additional Three Thousand Five Hundred Dollars (\$3,500.00) per year.
  - (6) In addition to all other compensation paid to assessors and tax collectors, the board of supervisors of a county shall allow for such assessor or tax collector, or both, to be paid additional compensation when there is a contract between the county and one or more municipalities providing that the assessor or tax collector, or both, shall assess or collect taxes, or both, for the municipality or municipalities; and such assessor or tax collector, or both, shall be authorized to receive such additional compensation from the county and/or the municipality or municipalities in any amount allowed by the county and/or the municipality or municipalities for performing those services.
  - (7) When any tax assessor holds a valid certificate of educational recognition from the International Association of Assessing Officers or is a licensed appraiser under Section 73-34-1 et seq., he shall receive an additional One Thousand Five Hundred Dollars (\$1,500.00) annually beginning the next fiscal year after completion. When any tax assessor is a licensed state certified Residential Appraiser (RA) or licensed state certified Timberland Appraiser (TA) under Section 73-34-1 et seq., or when any tax assessor holds a valid designation from the International Association of Assessing Officers as a Cadastral Mapping Specialist (CMS) or Personal Property Specialist (PPS) or Residential Evaluation Specialist (RES), he shall receive an additional Six Thousand Five Hundred Dollars (\$6,500.00) annually beginning the next fiscal year after completion. When any tax assessor holds the valid designation of Certified Assessment Evaluator (CAE) from the International Association of Assessing Officers or is a state certified General Real Estate Appraiser



(GA) under Section 73-34-1 et seq., he shall receive an additional Eight Thousand Five Hundred Dollars (\$8,500.00) annually beginning the next fiscal year after completion. The salaries herein set out shall be the total funds paid to the county assessors and tax collectors and shall be full compensation for their services, with any fees being paid to the county general fund.

- (8) The salaries provided for in this section shall be payable monthly on the first day of each calendar month by chancery clerk's warrant drawn on the general fund of the county; however, the board of supervisors, by resolution duly adopted and entered on its minutes, may provide that such salaries shall be paid semimonthly on the first and fifteenth day of each month. If a pay date falls on a weekend or legal holiday, salary payments shall be made on the workday immediately preceding the weekend or legal holiday.
- (9) The salary provided for in this section shall not apply in any county in which the office of assessor has been separated from that of tax collector. In the event of such separation, the salary scale set forth in Section 25-3-5 shall control.

## APPENDIX II: STATE TAX COMMISSION RULE 3

### MISSISSIPPI STATE TAX COMMISSION PROPERTY TAX BUREAU

#### RULE 3. CERTIFIED APPRAISERS

Miss. Code Ann. Section 27-3-52 (1972), provides that county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts may attain certification as an appraiser. Initial certification will be approved for those individuals attending and satisfactorily completing the Certified Appraisers' School taught by the Mississippi State Tax Commission or by passing a "challenge basis" comprehensive examination on the following subjects of instruction, but not limited to:

- Mapping
- Appraisal of Residential Property
- Appraisal of Personal Property
- Appraisal of Commercial Property
- Urban and Agricultural Land Valuation
- Maintenance and Updating Procedures
- Cost Index and Ratio Studies
- Property Tax (Land) Rolls

The Certified Appraisers' School will encompass all, but not limited to, the above subjects and will be taught or presented by the Mississippi State Tax Commission. The "challenge basis" comprehensive examination is principally for experienced appraisers who submit appropriate justification to the Mississippi State Tax Commission and may be attempted only once. The expense for attending the school will be borne according to Miss. Code Ann. Section 27-3-52 (1972), as amended.

Certification for subsequent fiscal years shall be attained by mandatory attendance of a Recertification course of instruction taught or presented by the Mississippi State Tax Commission.

The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Education and Certification Advisory Board, or its designee(s).

June 1, 1981



### APPENDIX III: IAAO COURSES AND WORKSHOPS

The following courses and workshops are offered by the International Association of Assessing Officers (IAAO). The annual IAAO School sponsored by the Center for Governmental Training & Technology offers every course required for all Track II levels of certification. Courses necessary for an advanced IAAO designation are usually offered on a rotational basis. For more information, contact the Center for Governmental Training & Technology.

Course 101	Fundamentals of Real Property Appraisal
Course 102	Income Approach to Valuation
Course 112	Income Approach to Valuation II
Course 122	Assessment and Appraisal Institute
Course 201	Appraisal of Land
Course 207	Industrial Property Appraisal
Course 300	Fundamentals of Mass Appraisal
Course 310	Applications of Mass Appraisal Fundamentals
Course 311	Residential Modeling Concepts
Course 312	Commercial/Industrial Modeling Concepts
Course 400	Assessment Administration
Course 402	Tax Policy
Course 500	Assessment of Personal Property
Course 600	Principles and Techniques of Cadastral Mapping
Course 601	Advanced Mapping

Workshop 150	Mathematics for Assessing Officials
Workshop 151	Standards of Practice and Professional Ethics
Workshop 152	Residential Demonstration Appraisal Preparation
Workshop 153	Introduction to the Income Approach to Value
Workshop 155	Depreciation Analysis
Workshop 159	Market Analysis for Income Valuation
Workshop 161	Marshall & Swift Cost Approach (Residential)
Workshop 162	Marshall & Swift Cost Approach (Residential)
Workshop 163	Marshall & Swift Cost Approach (Commercial)
Workshop 171	IAAO Standards of Professional Practice & Ethics
Workshop 191	Uniform Standards of Professional Appraisal Practice Update (National)
Workshop 250	Introduction to Mine and Quarry Valuation
Workshop 251	Valuing Property Affected by Environmental Contamination
Workshop 252	Valuing Property Affected by Environmental Contamination
Workshop 352	Computer-Assisted Mass Appraisal Feedback
Workshop 354	Multiple Regression Analysis for Real Property Valuation
Workshop 359	Utilizing SPSS
Workshop 450	Principles of Property Assessment
Workshop 451	Planning an In-House Revaluation Program
Workshop 452	Fundamentals of Assessment Ratio Studies
Workshop 550	Basic of Fixed Assets Valuation
Workshop 551	Valuation of Machinery & Equipment – Advanced Concepts

Workshop 552 Basic Personal Property Auditing  
Workshop 553 Advanced Personal Property Auditing  
Workshop 650 Cadastral Mapping  
Workshop 651 Geographic Information Systems for Assessors

#### APPENDIX IV: MISSISSIPPI EDUCATION AND CERTIFICATION PROGRAM HISTORY

- 1974 The first International Association of Assessing Officers (IAAO) School had ten students enrolled.
- 1975 The Legislature authorized county boards of supervisors to pay tuition and expenses for county tax assessors. The second IAAO School offered a mapping course and Course 1 which were filled to capacity.
- 1976 The now annual IAAO School offered three courses and was completely filled.
- 1979 Mississippi Assessors and Collectors Association (MACA) President Robert Kincade (Assessor/Collector, Coahoma County) appointed the first Education Committee which was made up of Zack Jenkins (Assessor/Collector, Tallahatchie County), Mary Sue Shipp (Assessor/Collector, Yazoo County), Bob Salvesson (Assessor/Collector, Leflore County) and A. W. Bouchillon (Assessor, DeSoto County).
- 1980 As part of the Mandated Reappraisal Law, 27-3-52, the State Tax Commission (STC) and MACA, under the direction of the Legislature, created the two- track Mississippi Education and Certification Program. The STC primarily administered Track I with the Center for Governmental Training & Technology (CGT) in the Mississippi State University Extension Service (MSU-ES) primarily administering Track II.
- 1981 *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* (known then as the *Blue Book*) was published to govern the newly created Program.
- 1982 The Legislature, lobbied by MACA President Zack Jenkins and MACA Executive Director Guy Dale Shaw (Assessor/Collector, Yalobusha County), mandated that county tax assessors receive salary supplements for achieving Track II levels of certification. Deputies were also allowed to receive salary supplements if the boards of supervisors in their county authorized such.
- 1984 The Second Edition of *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* was published. This edition established the Education and Certification Advisory Board composed of three members from MACA, two members from the STC, and two members from the CGT.
- 1987 The Third Edition of *The Mississippi Education and Certification Program for Assessors and Appraisers Manual* was published by the MSU-ES and was referred to as the *Red Book*. The Legislature increased the additional compensation available under Track II this year.
- 1990 Mississippi Chapter of the International Association of Assessing Officers (MS-IAAO) was established. David Fitzgibbon (Deputy Director, Property Tax Division, STC), Bill Inzer (Appraiser, STC), and Guy Dale Shaw (State IAAO Representative) wrote the Bylaws. David Fitzgibbon served as the Chapter's first President.

- 1991 The IAAO Executive Committee and State IAAO Representatives held a joint meeting in Chicago, Illinois with State IAAO Representative Guy Dale Shaw as the keynote speaker. Mr. Shaw distributed 60 copies of the *Red Book* to these individuals. IAAO later recognized Mississippi as having the best education program in the 50 states and 28 foreign nations having members in IAAO.
- 1993 The Legislature passed the Comprehensive Education Package for Assessors which made county tax assessors holding the Mississippi Real Estate Appraiser Licensing and Certification Board's Licensed Appraiser (LA), Residential Appraiser (RA), Timberland Appraiser (TA) and General Real Estate Appraiser (GA) and the IAAO Professional Designation Program's (PDP) Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES), Cadastral Mapping Specialist (CMS) and Personal Property Specialist (PPS) designations eligible for additional compensation.
- 1997 The Legislature mandated that deputy tax assessors also receive additional compensation for Track II Program certification. Also, qualified deputy tax assessors were allowed to receive additional compensation (upon the recommendation of the tax assessor and at the discretion of the board of supervisors) for earning the GA license (see Section 27-3-52 of the *Mississippi Code*).
- 1999 The IAAO School achieved its twenty-fifth anniversary. The Fourth Edition of the *Red Book* was published by the MSU-ES.
- 2000 The Fifth Edition of the *Red Book* was published by the MSU-ES and officially renamed *The Red Book: The Manual of the Mississippi Education and Certification Program*. Also at this time significant modifications were adopted to streamline the Program and make it more user-friendly.
- 2004 The Sixth Edition of the *Red Book* was revised and updated for publication in 2004 by the MSU-ES. Also at this time, modifications were adopted to streamline the Program and make it more user-friendly.

## APPENDIX V: CONTACT INFORMATION

Table 10 is provided as a convenient contact list for the various organizations listed within this manual. The Mississippi Assessors and Collectors Association is not listed since its contact information changes with each election of officers. The State Tax Commission or the Center for Governmental Training & Technology can provide current contact information for the Mississippi Assessors and Collectors Association. Alternatively, the Mississippi Assessors and Collectors Association web site, located at [www.mstax.org/maca/](http://www.mstax.org/maca/), contains current contact information.

<b>TABLE 10: Contact Information for Program Participants</b>	
<b><u>Mississippi State Tax Commission</u></b>	
Mississippi State Tax Commission Office of Property Tax P.O. Box 960 Jackson, MS 39215	Telephone: 601-923-7600 Fax: 601-923-7637 Web: <a href="http://www.mstc.state.ms.us">www.mstc.state.ms.us</a>
<b><u>Center for Governmental Training &amp; Technology</u></b>	
Center for Governmental Training & Technology Box 9643 Mississippi State, MS 39762	Telephone: 662-325-3141 Fax: 662-325-8954 E-mail: <a href="mailto:cgt@ext.msstate.edu">cgt@ext.msstate.edu</a> Web: <a href="http://www.mslocalgovernment.org">www.mslocalgovernment.org</a>
<b><u>Education and Certification Advisory Board</u></b>	
The Center for Governmental Training & Technology manages postal and other communication for the Advisory Board.	
Center for Governmental Training & Technology Attn: E&C Advisory Board Box 9643 Mississippi State, MS 39762	Telephone: 662-325-3141 Fax: 662-325-8954 E-mail: <a href="mailto:cgtinfo@ext.msstate.edu">cgtinfo@ext.msstate.edu</a>
<b><u>International Association of Assessing Officers</u></b>	
International Association of Assessing Officers 130 E. Randolph, Suite 850 Chicago, IL 60601	Telephone: 312-819-6135 or 800-616-4226 Fax: 312-819-6149 Web: <a href="http://www.iaao.org">www.iaao.org</a>
<b><u>Mississippi Real Estate Appraiser Licensing and Certification Board</u></b>	
Mississippi Real Estate Appraiser Licensing and Certification Board P.O. Box 12685 Jackson, MS 39236-2685	Telephone: 601-932-9191 Fax: 601-932-2990 Web: <a href="http://www.mrec.state.ms.us">www.mrec.state.ms.us</a>





## APPENDIX VI: APPLICATION FORMS

The following pages contain Mississippi Education and Certification Program (MECP) forms which are the official forms necessary for admission to and advancement within the Program. These forms may be photocopied.

- MECP Form 1 Application for Admission to the Certified Appraisers' School or the "Challenge Exam"
- MECP Form 2 Application for Admission to the Recertification Course
- MECP Form 3 Application for Assessment Evaluator I (AEI) Certification
- MECP Form 4 Application for Assessment Evaluator II (AEII) Certification
- MECP Form 5 Application for Mississippi Assessment Evaluator (MAE) Candidacy
- MECP Form 6 Application to Retake the Mississippi Assessment Evaluator Examination



Mississippi Education and Certification Program

MECP Form 1: Application for Admission to the Certified Appraisers' School or the "Challenge Exam"

Circle one: Mr. Ms. Mrs. Dr.

Check one:  County employee  
 Municipal employee  
 State employee  
 Employee/owner of professional reappraisal firm  
 Other \_\_\_\_\_

Name \_\_\_\_\_

County \_\_\_\_\_

Title \_\_\_\_\_

Social Security Number \_\_\_\_\_

Address to which you want your Program mail sent \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Phone: Home (\_\_\_\_) \_\_\_\_\_

Office (\_\_\_\_) \_\_\_\_\_

If you are not a government employee, please indicate the name and telephone number of your employer or the firm you represent:

Name \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_

Application is being made for the:  Certified Appraisers' School

"Challenge Exam"

Signature: I attest that the above information is true and accurate.

\_\_\_\_\_ Date

Mail completed form as follows:

Center for Governmental Training & Technology  
Attn: E&C Program  
Box 9643  
Mississippi State, MS 39762



**Mississippi Education and Certification Program**  
**MECP Form 2: Application for Admission to the Recertification Course**

Circle one:    Mr.    Ms.    Mrs.    Dr.

Check one:     County employee  
                   Municipal employee  
                   State employee  
                   Employee/owner of professional reappraisal firm  
                   Other \_\_\_\_\_

Name \_\_\_\_\_

County/Firm \_\_\_\_\_

Title \_\_\_\_\_

Social Security Number \_\_\_\_\_

Address to which you want your Program mail sent \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Phone: Home (    ) \_\_\_\_\_

Office (    ) \_\_\_\_\_

If you are not a government employee, please indicate the name and telephone number of your employer or the firm you represent:

Name \_\_\_\_\_

Phone (    ) \_\_\_\_\_

Proposed date/location to attend the Recertification Course:

When \_\_\_\_\_

Where \_\_\_\_\_

If unable to attend all of above, proposed makeup date/location:

When \_\_\_\_\_

Where \_\_\_\_\_

\_\_\_\_\_  
Signature: I attest that the above information is true and accurate.

\_\_\_\_\_  
Date

Mail completed form as follows:

Center for Governmental Training & Technology  
Attn: E&C Program  
Box 9643  
Mississippi State, MS 39762

















Mississippi Education and Certification Program

MECP Form 6: Application to Retake the Mississippi Assessment Evaluator Examination

Circle one: Mr. Ms. Mrs. Dr.

Name \_\_\_\_\_

County/Firm \_\_\_\_\_

Title \_\_\_\_\_

Address to which you want your Program mail sent \_\_\_\_\_

City \_\_\_\_\_

Phone: Home ( ) \_\_\_\_\_

Application fee\*: ( ) Enclosed ( ) Previously paid

( ) I have Mississippi Assessment Evaluator Candidacy

I am applying to retake the following part(s) of the Mississippi Assessment Evaluator Examination:

( ) Part A: Appraisal Case Problems

Check one: ( ) County employee  
( ) Municipal employee  
( ) State employee  
( ) Employee/owner of professional reappraisal firm  
( ) Other \_\_\_\_\_

Social Security Number \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

Office ( ) \_\_\_\_\_

( ) I have taken the Recertification Course this year

( ) Part B: Comprehensive Mass Appraisal

Signature: I attest that the above information is true and accurate. \_\_\_\_\_

Date \_\_\_\_\_

Mail completed form as follows:

Center for Governmental Training & Technology  
Attn: E&C Program  
Box 9643  
Mississippi State, MS 39762

\*Payable to the Center for Governmental Training & Technology



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For copies of this manual, contact the following:

**Center for Governmental Technology**

Attn: E&C Advisory Board

Box 9643

Mississippi State, MS 39762

662-325-3141 telephone

662-325-8954 fax

[cgt@ext.msstate.edu](mailto:cgt@ext.msstate.edu)

[www.mslocalgovernment.org](http://www.mslocalgovernment.org)

Be sure to specify by title which publication is being requested.



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[www.mslocalgovernment.org](http://www.mslocalgovernment.org)  
[www.mstax.org](http://www.mstax.org)  
[www.mstax.org/maca](http://www.mstax.org/maca)

