

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Office of Policy and Management

Subject

Certification of Assessors and Tax Collectors

Inclusive Sections

§§ 12-40a-1—12-40a-12

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Certification of Assessors and Tax Collectors

Sec. 12-40a-1—12-40a-4. Repealed

Repealed January 1, 1998.

Certification and Recertification of Assessors

Sec. 12-40a-5. Definitions

As used in sections 12-40a-5 to 12-40a-12 inclusive, the following terms have the meaning ascribed to them in this section, unless the context clearly indicates otherwise:

(1) “Application” means a written request made in the form and manner as prescribed by the Committee;

(2) “Appellant” means a person aggrieved by a decision of the Committee;

(3) “CCMA I” means Certified Connecticut Municipal Assessor I;

(4) “CCMA II” means Certified Connecticut Municipal Assessor II;

(5) “Committee” means the Certified Connecticut Municipal Assessor Committee, the members of which are appointed in accordance with the provisions of Section 12-40a of the Connecticut General Statutes;

(6) “Courier service” means any form of courier or mail service that confirms delivery by a return receipt;

(7) “Payment” means the remittance of a required fee to the Committee in coins or currencies of the United States, made in the form of a bank check, certified check, money order or any other form of payment acceptable to the Committee; and

(8) “Secretary” means the Secretary of the Office of Policy and Management.

(Adopted effective January 1, 1998)

Sec. 12-40a-6. Assessor certification

(a) Competence in assessment administration in the State of Connecticut shall be evidenced by a CCMA I or a CCMA II designation. Such designations shall be issued by the Secretary to persons who are recommended by the Committee. No person shall be recommended for either designation unless he or she has satisfied the applicable education and experience requirements and has passed the appropriate comprehensive examination. Such designation shall be valid for five (5) years.

(b) All persons designated as a Certified Connecticut Municipal Assessor as of December 31, 1997, shall be deemed to have a CCMA II designation.

(c) Each CCMA II designation made pursuant to subsection (b) of this section, shall be subject to recertification in accordance with Section 12-40a-11 of the Regulations of Connecticut State Agencies on January 1, 2003.

(d) Any certification awarded after December 31, 2017 shall require successful completion of Course IV Revaluation.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-7. Assessor certification – prescribed education program

(a) The prescribed education program for the CCMA I designation for certifications awarded on or before December 31, 2017 shall consist of the following:

- Course IA Assessment Administration
- Course IB Assessment Valuation
- Course IIA Introduction to Appraisal Principles
- Course IIB Application of Valuation Techniques

(b) The prescribed education program for the CCMA II designation for certifications awarded on or before December 31, 2017 shall consist of the four courses delineated in subsection (a) of this section, and the following:

- Course III Income Approach to Value

(c) (1) The prescribed education program for CCMA I designation for certifications awarded after December 31, 2017 shall consist of the following:

- Course IA Assessment Administration
- Course IB Assessment Valuation
- Course IIA Introduction to Appraisal Principles
- Course IIB Application of Valuation Techniques
- Course IV Revaluation

(2) The prescribed education program for CCMA II designation for certifications awarded after December 31, 2017 shall consist of the five (5) courses delineated in subdivision (1) of this subsection and the following:

- Course III Income Approach to Value

(d) Each course in the prescribed education program shall consist of at least thirty (30) hours of instruction. Each such course shall be conducted annually at a time and location determined by the Committee. Course application procedures, class schedules, minimum student enrollment requirements and registration fees shall be determined by the Committee.

(e) Each course registration fee shall be subject to annual review, and may be increased or decreased to reflect costs, financial assistance or other types of subsidies incurred or expected. Such fee shall be payable ten (10) days prior to the date on which a course's first class session is scheduled to be held. Except in the event of the cancellation of said course, such fee shall not thereafter be refunded.

(f) Instructors for each course shall be approved by the Committee. No person shall be approved as an instructor unless he or she has been certified by the Education Committee of the Connecticut Association of Assessing Officers, Inc., or any successor thereto.

(g) A written examination shall be conducted prior to the conclusion of each course by the instructor or a Committee designee. The hours devoted to such examination shall be counted as hours of instruction. A person shall be deemed to have successfully completed a course if he or she receives a passing grade on said examination.

(Adopted effective January 1, 1998; Amended June 4, 1999; Amended July 14, 2016)

Sec. 12-40a-8. Prescribed education program – waiver provisions

(a) Written application may be made to the Secretary for a waiver of the requirement to take Courses IIA, IIB and III. The Secretary may grant an applicant's request to waive any of such courses, provided he or she shows evidence of having successfully completed an equivalent property appraisal course(s) or demonstrates competence in a related field of study or endeavor. Courses IA, IB, and IV shall not be waived under any circumstance.

(b) A person having been granted a waiver of a course(s) shall be deemed to have completed the prescribed education program. Any such person who subsequently fails the appropriate comprehensive examination shall take and successfully complete the course(s) that was waived.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-9. Comprehensive examinations

(a) The Committee shall annually conduct a comprehensive examination for the CCMA I and CCMA II designations. The time and location of each such examination, as well as the form and content thereof, shall be determined by the Committee. Applications to take such examinations may be obtained from the Secretary of the Office of Policy and Management or from the Committee chair, whose name and business address shall be filed annually with the Secretary of the State.

(b) No person shall take a comprehensive examination unless he or she has been approved by the Committee. Such approval shall be granted only if the person has successfully completed the prescribed education program and meets the minimum experience requirements related to the designation being sought.

(c) The minimum experience requirements shall be as follows:

(1) A person shall have a minimum of three years of experience in property assessment or appraisal or in a related field of endeavor, in order to take the comprehensive examination for designation as a CCMA I; and

(2) A person shall have a minimum of four years experience in property assessment or appraisal or in a related field of endeavor, in order to take the comprehensive examination for designation as a CCMA II. Such experience shall be one of increasing responsibility, at least two years of which is at an appraisal and/or administrative level in an assessor's office.

(Adopted effective January 1, 1998; Amended June 4, 1999)

Sec. 12-40a-10. Examination application procedure

(a) The Committee shall accept for consideration each complete application to take a comprehensive examination. An application shall be deemed complete if the applicant submits all required supporting documentation and pays the application fee on or prior to the filing deadline. Said deadline shall be four (4) weeks prior to the date on which each such examination is scheduled to be held.

(b) The comprehensive examination application fee shall be subject to annual review by the Committee and may be increased or decreased to reflect costs incurred or expected,

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provided the annual increase shall not exceed ten (10) dollars. In no event shall the application fee exceed fifty (50) dollars.

(c) The Committee shall meet, not later than three (3) weeks prior to the date on which a comprehensive examination is scheduled to be held, to consider each complete application to take such examination. The Committee may grant or deny an applicant's request for entrance to such examinations. Each person whose application is approved shall be sent written notification of such approval by the Committee chair, within one (1) week of the adjournment of said meeting. If the Committee determines that an applicant does not meet the necessary criteria for entrance to a comprehensive examination, the Committee chair shall send written notification of such denial to the applicant, within two (2) days of the adjournment of said meeting. Such notice shall be sent by courier service and shall include information as to how the applicant may request a reconsideration of said denial. The Committee shall also return or refund the application fee paid by any applicant whose entrance to take a comprehensive examination is denied.

(d) A person whose application to take a comprehensive examination is denied may file a written request for a reconsideration of the Committee's decision. Any such request shall include the reason(s) why the appellant believes he or she should be allowed to take said examination. Such request shall be sent by courier service to the Committee chair, within seven (7) days of the date of the notice of denial. The Committee shall meet within seven (7) days of receiving such request, for the purpose of reconsidering its decision.

(e) The Committee may require the appellant to appear at said meeting to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee chair shall notify the appellant of such decision in writing, within two (2) days of the adjournment of said meeting.

(f) A person who receives a failing grade on a comprehensive examination may be approved by the Committee for entrance to the next such scheduled examination, upon making application therefor. If a failing grade is received on said second examination, such person shall not be approved for entrance to a subsequent comprehensive examination, until he or she can demonstrate that any course(s) as may have been specified by the Committee have been successfully taken or retaken.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-11. Recertification – continuing education requirements

(a) In order to be recommended for recertification as a CCMA I or CCMA II, a person shall have completed at least fifty (50) hours of property assessment or appraisal course(s) or workshop(s) during the five (5) year period immediately preceding the date the person's certification expires. Any such course(s) or workshop(s) shall be subject to approval by the Committee. An instructor shall receive a recertification credit for each hour of instruction provided in the presentation of a course in the prescribed education program, or in

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conjunction with other assessment or appraisal courses as approved by the Committee, up to a maximum of thirty (30) hours per course.

(b) The Committee shall cause to be annually listed in a newsletter published by the Connecticut Association of Assessing Officers, Inc., the titles and sponsors of all such course(s) or workshop(s) that have, in the previous year, been approved as satisfying the continuing education requirements pursuant to subsection (a) of this section. Said list shall also be provided to the Secretary.

(c) A person having a CCMA I or CCMA II designation may make written application to the Committee requesting approval of any course(s) or workshop(s) not included in the list published pursuant to subsection (b) of this section. Such application shall be accompanied by any related documentation the Committee may require. At the next regularly scheduled meeting following receipt of such application, the Committee shall consider the applicant's request.

(d) The Committee may grant or deny an applicant's request for approval of such course(s) or workshop(s). Each applicant whose request is approved shall be sent written notification of such approval by the Committee chair, within one (1) week of the adjournment of said meeting. If a request is denied, the Committee chair shall send written notification of such denial to the applicant, within two (2) days of the adjournment of said meeting. Such notice shall be sent by courier service and shall include information as to how the applicant may request a reconsideration of said denial.

(e) A person aggrieved by the Committee under subsection (d) of this section, may file a written request for reconsideration of such decision. Any such request, which shall include the reason(s) why the appellant believes such course(s) or workshop(s) should be approved, shall be sent by courier service to the Committee chair within twenty-one (21) days of the date of the notice of denial. The Committee shall meet for the purpose of reconsidering its decision, within thirty days after receiving such request.

(f) The Committee may require the appellant to appear at such meeting, to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee chair shall promptly notify the appellant of such decision in writing.

(Adopted effective January 1, 1998; Amended July 14, 2016)

Sec. 12-40a-12. Assessor recertification – renewal certificates

(a) A renewal certificate shall be issued by the Secretary to any person who is recommended for recertification by the Committee. No person shall be recommended for recertification unless he or she has satisfied the continuing education requirements in accordance with Section 12-40a-11 of the Regulations of Connecticut State Agencies.

(b) The Committee shall accept for consideration each complete application for recertification. Such applications shall be deemed complete if the applicant submits all necessary supporting documentation and pays a recertification application fee of fifteen

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(15) dollars. Said fee, which shall be non-refundable, shall be subject to annual review and may be increased or decreased to reflect costs incurred or expected. In no event shall the recertification application fee exceed thirty (30) dollars.

(c) The Committee shall consider each complete application for recertification at the next regularly scheduled meeting following the date on which such application is received. The Committee shall recommend to the Secretary that he or she issue a renewal certificate to each applicant who satisfies the continuing education requirements as set forth in Section 12-40a-11 of the Regulations of Connecticut State Agencies. Upon receipt of such recommendation, the Secretary shall promptly issue a new certificate in such applicant's name.

(d) In the event the Committee denies an application for recertification, the Committee chair shall send the applicant written notification of such denial by courier service, within two (2) days of the adjournment of said meeting. Such notice shall include information as to how a reconsideration of such denial may be requested.

(e) A person whose application for recertification is denied may file a written request for a reconsideration of the Committee's decision. Any such request, which shall include the reason(s) why the appellant believes he or she should be recommended for recertification, shall be sent by courier service to the Committee chair within twenty-one (21) days of the date of the notice of denial. The Committee shall reconsider its decision at the next regularly scheduled meeting following receipt of such request, or at a special meeting called for said purpose.

(f) The Committee may require the appellant to appear at such meeting to answer any pertinent questions or to supply any additional information that may be required, provided he or she shall be given not less than forty-eight (48) hours notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The appellant shall be sent written notification of such decision within ten (10) days of the adjournment of said meeting. A copy of such notification shall be forwarded to the Secretary.

(Adopted effective January 1, 1998; Amended July 14, 2016)