

Prescribed Qualifications for Employees of Localities Performing Real Estate Assessment Services

Assessors, Supervisors, and
Appraisers

Effective July 1, 2025



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Introduction

Virginia law requires that supervisors, assessors, and appraisers conducting assessments **who are employees of a locality** should have the qualifications prescribed by the Department of Taxation (Virginia Tax) for the position held, which includes such combination of education, training, and experience as deemed necessary for the performance of their duties. (Virginia Code [§ 58.1-3258](#)).

This document provides the prescribed qualifications for such supervisors, assessors, and appraisers. It is within the locality's discretion to determine if a particular candidate meets these qualifications and hiring decisions for such candidates are ultimately local decisions. **There is no state-level certification process for local assessment employees.** For information regarding "contracted assessment professionals" who are not employees of a locality, please see Virginia Tax's "Certification Criteria for Contracted Virginia Real Estate Assessment Professionals."

Assessors, Supervisors, and Appraisers

The Code of Virginia uses the terms "assessor," "supervisor," and "appraiser" to describe persons engaged in the valuation of real property for tax assessment purposes. Relying on state law and industry standards, such persons are to make informed and unbiased decisions on data to be collected and analyzed for estimates of assessed value:

- ▶ **Assessors** are responsible for completing the appraisal assignment and certifying the final values for tax assessment to local officials
- ▶ **Supervisors** possess the qualifications to oversee the work of less qualified appraisal staff
- ▶ **Appraiser** means a qualified person making critical decisions on value

Role of the Assessor

The assessment or reassessment of all real property in a locality is an important and technical process. The assessor must follow accepted appraisal practices and produce fair and equitable assessments. It is recommended that assessment professionals who are employees of a locality utilize the practices outlined below in the appraisal assignment to produce professional results.

Appraisal Problem & Scope of Work

An appraiser who is employed by a locality to perform a general reassessment should:

- ▶ Develop and communicate a general reassessment plan to local officials
- ▶ Determine the initial assessment level with a market analysis
- ▶ Develop a field manual to guide staff on property inspections and data revisions for equalization
- ▶ Retain adequate field and data personnel for the reassessment project
- ▶ Maintain technical skills to manage and update local CAMA systems

- ▶ Utilize mapping resources
- ▶ Provide public notice of the reassessment program and site visitations
- ▶ Develop an assessment manual with cost tables, land rate tables, depreciation schedules, land valuation tables, etc.
- ▶ Develop market neighborhoods or divisions to stratify sales analysis
- ▶ Provide new construction and/or new parcel assessments
- ▶ Provide appraisals for unique properties: industrial, commercial, mining, data centers, affordable housing, etc.
- ▶ Periodically illustrate and report current assessment statistics, sales studies, and ongoing revaluation updates to local officials

Analysis & Reconciliation

When performing the assessment work, the assessor should:

- ▶ Verify and/or validate arm's length sales, and identify outliers
- ▶ Use in-person observations of sold properties
- ▶ Use aerial photography, topographical maps, and other mapping resources
- ▶ Conduct interviews and data surveys
- ▶ Stratify properties for sales ratio analysis
- ▶ Provide market area delineation and analyze market data for adjustments
- ▶ Develop an initial reassessment book and revise the cost manual to ensure a stratified property sales report supports it
- ▶ Verify that sold and unsold properties are appraised at the same level and in the same manner
- ▶ Perform model calibration
- ▶ Use sales trimming with International Association of Assessing Officers ("IAAO") standards, if warranted
- ▶ Finalize sales analysis and statistical reports
- ▶ Use the locality's effective date of value for property values

Reporting and Appeals

When the assessor has completed their work, the assessor should:

- ▶ Provide assessment modeling for distinct property classes
- ▶ Communicate reports to local officials, with sales studies and work files available for review
- ▶ Publicly meet with the local Board of Supervisors or City Council with a summary report(s)
- ▶ Sign and record the reassessment book
- ▶ Ensure mailing of real estate assessment notices to taxpayers
- ▶ Provide a recapitulation sheet to Virginia Tax

- ▶ Schedule, organize, and provide administrative reviews with taxpayers
- ▶ Mail subsequent re-evaluation notices
- ▶ Support the Board of Equalization and/or Board of Assessors as requested, including preparing valuation reports
- ▶ Follow any court decisions or orders

Ratio Studies Standards

The assessment practice of performing and utilizing ratio studies provides for fair and equitable assessments. It is a method for evaluating appraisal models to ensure compliance with USPAP Standard Rules 6.6 and 6.7 and the IAAO Standard on Ratio Studies. Ratio studies are used to determine if assessment models require further adjustment. Competent ratio studies performed by the locality will aid in producing acceptable assessment levels and equitability.

The IAAO Standard on Ratio Studies, Parts 1, 2, and 3, articulate the key uses of ratio studies as measurements and evaluations of:

- ▶ The level and uniformity of mass appraisal needs
- ▶ Internal quality assurance and identification of appraisal priorities
- ▶ Whether administrative statutory standards have been met
- ▶ Time trends
- ▶ Adjustment of appraised values between reappraisals

Section 2.4 of the IAAO standards provides that local jurisdictions should use ratio studies as a primary mass appraisal testing procedure and as their most important performance analysis tool. The ratio study can assist such jurisdictions in providing fair and equitable property assessments.

Ratio studies performed at the local level require an adequate sample size, stratification, data reliability, a statistical analysis, and the evaluation of results. Ratio studies should be used to establish a base before assessment or model changes are made. They should also be employed to check for deficiencies during the reassessment process, and for evaluation after the completion of the final values. Real estate transfers should also be closely analyzed for property record data accuracy, as well as verified to ensure the sample includes only sales that are considered fair-market-value sales.

Statistical measures of appraisal level include median, arithmetic mean, and weighted mean. The median is generally the preferred measure of central tendency because it divides the data into two equal parts and is less affected by extreme ratios than the other measures of central tendency.

Another important statistical tool is variability, measured by the coefficient of dispersion (COD), which is generally the most useful measure of uniformity. Other measures of variability include the coefficient of variation (COV) and price-related differential (PRD).

Ratio study analysis performed by an assessor should be communicated with the local governing body, and the results of the final assessed values should be within IAAO standards based on the effective date of valuation. As noted, assessors are responsible for achieving valuation results within IAAO's Standard on Ratio Studies as of the effective date of valuation on the year of a general reassessment, as shown in Appendix A.

Importance of Proper Assessment Practices

Proper assessment of real estate is a critical function of local government. The fiscal health, the services provided, and the level of confidence in the local government all rely in part on accurate real estate assessment valuations. Improper assessment practices can result in inequitable and/or outdated values. To ensure equalized valuation across the Commonwealth, Virginia Tax performs ratio studies based on IAAO guidelines for oversight agencies. These ratio studies are passed on to various agencies including the Department of Education and the State Corporation Commission. Additionally, bond ratings may be based on assessment levels or the total assessed value of real estate.

Real estate values also play an important role in the distribution of state school funding for K-12 public education. This funding is distributed by a formula known as the Composite Index of Local Ability-to-Pay ("the Composite Index"), which considers both localized needs and local tax efforts.

Prescribed Qualifications

Table 1.

Please note: “Recommended” qualifications are credentials that demonstrate the ability to perform the job effectively. “Preferred” qualifications are desirable skills that improve job performance and are encouraged for career development.

Virginia Tax - Appraiser Qualification Checklist				
Experience	Source	Assessor	Supervisor	Appraiser
General Appraisal and Mass Appraisal Experience	Any	5 years in mass appraisal, with at least 1 year in a supervisory role or senior position required	3 years with at least 1 year working in mass appraisal required	1 year working in mass appraisal or possessing an active real estate appraiser license
Courses or Equivalent	Provider	Assessor	Supervisor	Appraiser
USPAP National 15-hour	The Appraisal Foundation approved	Recommended	Recommended	Recommended
IAAO 101/CRAV C210	IAAO/CRAV	Recommended	Recommended +3 courses below:	Recommended +1 course below:
IAAO 102	IAAO	Recommended	Preferred	Preferred
IAAO 112	IAAO	Recommended	Preferred	Preferred
IAAO 201	IAAO	Recommended	Preferred	Preferred
IAAO 300	IAAO	Recommended	Preferred	Preferred
One of the following: IAAO 311-334/CRAV 220	IAAO	Recommended	Preferred	Preferred
IAAO 400/CRAV C420	IAAO/CRAV	Recommended	Preferred	Preferred
IAAO Workshop 452	IAAO	Recommended	Preferred	Preferred
Professional Certification	Provider	Assessor	Supervisor	Appraiser
Certified General RE Appraiser, Certified Residential RE Appraiser, Licensed Residential RE Appraiser, Appraiser Trainee	DPOR	Certified General recommended, active, and in good standing in Virginia	Any Real Estate Appraiser's License is preferred, active, and in good standing	Any Real Estate Appraiser's License is preferred, active, and in good standing
Professional Designation IAAO - CAE, AAS, MAS, RES Appraisal Institute - MAI, SRA, AI-GRS, AI, RRS	IAAO/ Appraisal Institute	Preferred	Preferred	Preferred
Continuing Education	Provider	Assessor	Supervisor	Appraiser
Any mass appraisal-related course, concurrent with the appraiser's license	Any DPOR-approved educator, IAAO, VAAO, Appraisal Institute, Virginia Tax	19 hours	10 hours	4 hours

Disclosures

Information provided within this document, *Prescribed Qualifications for Employees of Localities Performing Assessment Services*, is offered as a public service to the taxpayers of the Commonwealth of Virginia, local officials, and other interested parties. The information provided is governed by Title 58.1 of the Code of Virginia, and in the event of any conflict between the information presented herein and the laws governing taxation, the Code of Virginia prevails. If local officials have questions or would like guidance in the selection and training of local assessment staff, the Property Tax Unit of Virginia Tax (PTU) can provide advisory aid in these situations. Please contact the PTU at 804.786.4091 if you have any questions.

This document is not to be interpreted as furnishing any personal, legal, or tax advice to taxpayers, and no abatement of any tax, interest, or penalty may be sought by taxpayers (§ 58.1-1835, Code of Virginia) in conjunction with the provision of this public service. In no event shall the Virginia Department of Taxation, the Tax Commissioner, or the Commonwealth be liable for any loss, expense, or other adverse effect caused by reliance on any information appearing in this document. In no event shall Virginia Tax be liable for any errors or omissions with respect to any information in this document. If you find any errors or omissions, we encourage you to report them to us.

Resources

Virginia Department of Taxation – Property Tax Unit

- ▶ Assessment advisory aid, qualifications, certification, and education.

Virginia Department of Taxation
Attention: Property Tax
PO Box 565
Richmond, Virginia 23218-0565

Property Tax Director	804.786.4091
Assessor School Administrator	804.404.4064

Department of Professional and Occupational Regulation (DPOR)

- ▶ Virginia real estate appraisal licensure.

DPOR
9960 Mayland Drive
Suite 400
Richmond VA 23233-1485

Licensing Section	804.367.2039
Email	REAppraisers@dpor.virginia.gov
Website:	www.dpor.virginia.gov

The Appraisal Foundation

- ▶ USPAP, education, professional designations, and regulations.

The Appraisal Foundation
1155 15th Street, NW
Suite 1111
Washington, DC 20005

Headquarters	202.347.7722
Email	info@appraisalfoundation.org
Website	www.appraisalfoundation.org

International Association of Assessing Officers

- ▶ Standards, mass appraisal education, professional designations, articles, and forums.

International Association of Assessing Officers
314 West 10th Street
Kansas City, Missouri 64105

Telephone	816.701.8100
Email	info@iaao.org
Website	www.iaao.org

Virginia Association of Assessing Officers

- ▶ Virginia locality assessment, education, articles, etc.

Contact	www.vaao.org/contact-us/
Website	www.vaao.org

Commissioners of the Revenue Association of Virginia

- ▶ Local Commissioner offices, assessment information, and resources.

Website	www.vacomrev.com/
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Appendix A

IAAO Table 2-3. Ratio study uniformity standards indicating acceptable general quality*		
General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

Additional Notes:

- ▶ *The COD performance recommendations are based upon representative and adequate sample sizes, with outliers trimmed and a 95% level of confidence.
- ▶ *Appraisal level recommendation for each type of property shown should be between 0.90 and 1.10.
- ▶ *Price Related Differential (PRD) for each type of property should be between 0.98 and 1.03 to demonstrate vertical equity. However, PRD standards are not absolute and may be less meaningful when samples are small or when wide variations in prices exist. In such cases, statistical tests of vertical equity hypotheses should be substituted.
- ▶ *Alternatively, assessing officials can rely on the PRB, which is less sensitive to atypical prices and ratios. PRB coefficients should generally fall between -0.05 and 0.05. PRBs that are statistically significant and less than -0.10 or greater than 0.10 indicate unacceptable vertical inequities.
- ▶ *CODs lower than 5.0 may indicate sales chasing or non-representative samples.

Source:

International Association of Assessing Officers (IAAO). *Standard on Ratio Studies*. Table 2-3, 2013.

https://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf