

Iowa Department of Revenue  
Property Tax Division

**Instructions for preparing to take the assessor examination**

**To be Eligible to Take the Assessor Examination**

- High school diploma or equivalent
- Preliminary education requirements
- Submit exam application to the Iowa Department of Revenue
- Receive letter from the Department with instructions on scheduling an exam

**Preliminary Education Requirements**

There are 3 ways to qualify to take the assessor exam. You must have completed one of the numbered items below. The courses **MUST** have been taken and exam passed within the past 5 years.

1. Institute of Iowa Certified Assessors - Iowa Assessment and Taxation Review Course  
**Must have been taken within the past 5 years.**

OR

2. Iowa Department of Revenue - Iowa Laws Course AND A, or B, or C  
**Must have been taken within the past 5 years.**

- A. International Association of Assessing Officers - Course 101-Fundamentals of Real Property Appraisal  
OR International Association of Assessing Officers - Course 300-Fundamentals of Mass Appraisal  
**One of these must have been taken within the past 5 years.**

OR

- B. Appraisal Institute - Basic Appraisal Principles (Cont Ed approved # T-0229)  
AND Appraisal Institute - Basic Appraisal Procedures (Cont Ed approved # T-0229-1)  
**Both must have been taken within the past 5 years.**

OR

- C. American Society of Farm Managers & Rural Appraisers - Basic Appraisal Principles  
AND American Society of Farm Managers & Rural Appraisers - Basic Appraisal Procedures  
**Both must have been taken within the past 5 years.**

OR

3. Current Designation

- a. ICA –Institute of Iowa Certified Assessors sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)
- b. CAE – International Association of Assessing Officers sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)
- c. RES – International Association of Assessing Officers sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)
- d. MAI – Appraisal Institute sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)
- e. RES – Appraisal Institute sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)
- f. Accredited Rural Appraiser – American Society of Farm Managers & Rural Appraisers sponsored (AND Iowa Department of Revenue Iowa Laws Course OR IICA Iowa Assessment and Taxation Review. Taken within the past 5 years.)

## **Qualifications for Certification**

To be eligible for appointment to an assessor position, you are required to:

- Score 70 percent or higher on the examination, and
- Have two years of appraisal-related experience to be granted regular certification, and
- Be certified as eligible for appointment.

If you pass the examination but do not have two years of appraisal-related experience, you will be granted temporary certification and be eligible for a provisional appointment as assessor. If you receive a provisional appointment, you will be required to successfully complete a course of study to obtain regular certification.

## **Fee**

There is a testing fee. The fee is paid to college at the time you take your exam. Once you submit your application and it has been approved you will receive an email notifying you of the exam site choices. You will be requested to email your choice at that time.

## **Admission Requirements and Instructions**

You are required to bring a photo I.D. to enter the testing center. Cell phones, pagers, FitBits, smart watches and other electronic devices are not allowed in the testing center. Any items brought with you must be placed in a locker prior to entering the testing center. You will be provided a calculator, scratch paper and a pencil, these items must be returned to the staff. Once you are verified and all items are secured you will be allowed into the testing center and will start your electronic exam once the staff initiates your exam.

## **Examination Results**

Your test score will be emailed to the email address provided on the exam application.

## **Examination Content**

The examination consists of 117 questions. The questions are multiple choice, fill in the blank, and true/false. You will have four hours to complete the examination.

The questions cover the following areas:

- appraisal theory and methods
- appraisal and mathematical problems
- assessment laws and administration

## **Study Materials**

In preparing for the examination, the following materials will be helpful:

Iowa Code sections pertaining to the assessment of property - including but not limited to chapter 403, 404, 421 (especially 421.17), 425, 425A, 426, 426A, 426C, 427, 427A, 427B, 427C, 428, 435, and 441.

Administrative Code sections – 701.71, 701.72, and 701.80

These can be found online at [www.legis.iowa.gov/law/statutory](http://www.legis.iowa.gov/law/statutory)

## **Iowa Real Property Appraisal Manual**

The manual describes procedures to be followed in appraising real estate in Iowa.

The manual can be found online at <https://tax.iowa.gov/iowa-real-property-appraisal-manual>

## **Appraisal books such as:**

“The Appraisal of Real Estate”

“The Dictionary of Real Estate Appraisal”

“Farm Appraisal and Valuation”

“Assessing and the Appraisal Process”