

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-4-4

GUIDELINES AND PROCEDURES FOR PAYMENT TO CERTAIN CERTIFIED
APPRAISERS, MAPPERS OR TAX ADMINISTRATORS

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810-4-4-.01 Payment to Certain Certified Appraisers, Mappers, or Tax Administrators

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(1) **PURPOSE** - This rule is issued pursuant to authority contained in § 40-1-46, Code of Alabama 1975, relating to payment by the Department of Revenue of yearly amounts to certain persons obtaining and retaining one of the Department of Revenue's designations as a certified appraiser, certified mapper, or certified tax administrator.

(2) **ELIGIBILITY** - Employees of Alabama county governments in the ad valorem tax field holding the Department of Revenue's designation of Alabama Certified Appraiser, Alabama Certified Mapper, or Alabama Certified Tax Administrator shall be eligible to receive payment of a yearly professional achievement award from the Department of Revenue. Persons holding more than one designation shall be entitled to only one payment. Holders of a designation must have held that designation for six months prior to October 1 of the calendar year in which the award is to be paid to be eligible to receive the award. Persons not continuously employed on a cumulative full-time basis by a county in this state or by the state in the ad valorem tax field for any period of time prior to the six month period ending on October 1 are not considered to have held the designation for the six month period. Holders of a designation must be in the employment of a county in the state in the ad valorem tax field on the payment date in order to receive the payment. For purposes of this rule, a person is employed or employment is deemed to exist for any person who is actively performing duties for compensation for an Alabama county (or the state for eligibility purposes for the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full-time basis, or for any person who is on full-time compensated leave with the intent of returning to perform duties for compensation for an Alabama county (or the state for eligibility purposes for the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full-time basis at the end of the approved leave. The list of persons qualified to hold a designation shall be provided to the Department of Revenue by the Program Administrator as soon after March 31 of each year as is practical.

(a) **Qualifications** - To be eligible to receive the designation of Alabama Certified Appraiser, Alabama Certified Mapper, or Alabama Certified Tax Administrator, individuals who are employed to, and actually do, perform appraisal or mapping functions in the ad valorem tax field in an Alabama county or state government or who are elected or appointed tax assessors, tax collectors, revenue commissioners, or license commissioners responsible for the assessing and collecting of ad valorem taxes at the county level who have achieved the requisite experience for the requisite time period must make application to take, and successfully complete, a comprehensive examination in one chosen discipline.

1. **Application** - Announcement of the application process will be made by the Program Administrator during the first quarter of the fiscal year by mailing of application packages to elected officials in each county and supervisory staff of the Department of Revenue. Failure of a potential candidate for any reason to receive the Announcement shall not be deemed sufficient cause for the allowance of an exception to any provision

of this rule. Applications, in a form approved by the Department of Revenue considering the recommendation of the Joint Education Advisory Committee for the Program, must be submitted in their entirety so as to be received by the Program Administrator as of the application closing date as stated in the Announcement. No applications, addendums, or supplements to applications will be accepted after the application closing date. Candidates will, however, be allowed or possibly required to provide information after the application closing date which is designed to clarify an ambiguity existing in the original application which will aid in the review of the application. The Program Administrator shall be allowed a reasonable non-refundable fee for the processing of applications.

(i) Application Review - Each application shall be reviewed to determine if all qualifications are met. The Joint Education Advisory Committee (or any subcommittee appointed from within who acts pursuant to authority of the Committee) shall review and make recommendations to the Department of Revenue regarding each applicant's qualifications. The Program Administrator may undertake an independent review of an applicant's experience and may provide such information as is gathered to the Committee and Department. The finding of the Department that the experience qualifications are met shall be made taking into consideration the recommendation of the Joint Education Advisory Committee and the Program Administrator. The Department will notify each applicant of their status as candidates as soon after completion of the review and fact finding process as is practical.

(ii) Appeal of Decision - Any person aggrieved over the decision of the Department concerning their application for a designation shall submit in writing within ten days of the date contained on the notice of adverse decision to the Director of the Property Tax Division, or the Director's designee, a written statement setting forth fully the reason for the disagreement with the decision. Recipients of an adverse decision shall be notified in the decision of this appeal deadline. The Director shall thereafter review the facts surrounding the original decision and either reverse or uphold the original decision based upon all factors as they are found, or the Director may submit the appeal back to the Joint Education Advisory Committee (or any subcommittee appointed from within who acts pursuant to authority of the Committee) for further review and recommendation. The final decision of the Department shall be made within twenty days of the receipt of the appeal. The appellant shall be notified of the Department's final decision as soon after the final decision is reached as is practical. No appeal shall be considered due to a failure to timely submit an entire application by the application submission date or from the failure to timely submit an appeal to an adverse decision as provided in this subparagraph.

2. Education - To be admitted to the comprehensive examination, candidates must have taken certain required and/or elective courses as promulgated by the Department of Revenue, considering the recommendation of the Program Administrator and the Joint Education Advisory Committee for the Professional Education & Training Program, and published by the Program Administrator. All such courses must be successfully completed prior to the taking of the comprehensive examination. The

unavailability of any course or courses otherwise offered through the program which are required for a potential candidate to successfully take in order to become eligible for a designation shall not be deemed a sufficient cause for the allowance of an exception to the provisions of this rule. The Program Administrator shall verify all educational requirements.

3. Experience - Candidates for a designation must be found by the Department of Revenue to have three years of qualifying experience, as of the application closing date, to include the performance of the full range of responsibilities in the discipline for which they are seeking a designation. While not every task capable of being performed must actually be performed or be performed for the entire three years, candidates must successfully demonstrate that their cumulative experience provides a sufficient basis for the finding that professional judgment has been exercised to a degree which rises far above the level of mere technical proficiency which can be performed by someone not possessing the knowledge, skills, and abilities attendant to the particular discipline which can be obtained only through meaningful participation in those tasks.

(b) Examination - The examination will be administered and scored by the Program Administrator using criteria recognized in the educational community as appropriate for adult learning. Candidates must take the examination on the date specified by the Program Administrator at the location specified by the Program Administrator. The Program Administrator shall provide reasonable accommodations to persons with disabilities who are eligible and qualified to participate. Successful examination results can be carried forward for three years. After an unsuccessful taking of the comprehensive examination, the Program Administrator will provide participants with an analysis of their examination to identify areas of strengths and weaknesses. Unsuccessful examination takers must wait for one year and complete additional course work as required by the Program Administrator prior to reexamination. Provided the official examination date is on or before March 31, a successful examinee who otherwise meets all requirements set out in this rule, notwithstanding that the examination is scored at a later date or that certain portions of the examination are scheduled after March 31 by the Program Administrator, is considered to have met the six months prior to October 1 requirement of Paragraph (2).

(3) **VERIFICATION** - As soon after October 1 of each year as is practical, the Department of Revenue will accept requests for payment of the award from all persons qualified to hold a Department of Revenue designation.

(a) Designation Holder - A form, to be prescribed by the Department of Revenue, will be submitted to the Department by each person qualified to hold a designation as soon after October 1 of each year as is practical but in no case after October 31 of that year unless for good cause as determined by the Department. Contained on the form will be the applicant's name, current mailing address, social security number, ethnic origin, signature affirming that they are the holder in good standing of a designation, which designation they are a holder of, and their place of

employment, further affirming that they have been employed on a cumulative full-time basis continuously for six months prior to October 1.

(b) Employer - After the submission of forms from persons qualified to hold a designation, the Department will provide each person's listed employer with the names of those persons requesting payment of the award. The employer will be required to verify to the Department the current employment status of that individual in the ad valorem tax field. The employer will further be required to notify the Department of any person who is, or prior to payment of the award becomes, no longer employed on a cumulative full-time basis in the ad valorem tax function of their office as provided in Paragraph (2).

(4) PAYROLL - The Department of Revenue will process all proper requests for payment of the award upon return of the employer's verification of qualifying employment.

(a) Funding of Payment - The total of the fund amount available to pay the award shall be the amount appropriated to the Department of Revenue by the Legislature pursuant to Code of Alabama 1975 § 40-7-70.

(b) Amount of Payment - The gross payment amount to each recipient shall be the amount of the award as provided in Code of Alabama 1975 § 40-1-46 unless the total of the fund amount available to pay the awards is insufficient to pay the awards and any payroll taxes payable by the Department of Revenue with respect to the awards. In instances where the fund is insufficient to pay the amount specified plus payroll taxes payable by the Department, the amount payable directly to and on behalf of each recipient shall be equal to the total of the fund amount available adjusted for payroll taxes payable by the Department of Revenue divided by the number of eligible recipients. The gross amount payable directly to each recipient shall be equal to the amount payable to and on behalf of each recipient less payroll taxes payable by the Department of Revenue with respect to the gross amount to be paid directly to that recipient. Each recipient is responsible for any and all income, FICA, or tax of any other kind levied on recipients of income of this nature by any governmental entity, which tax shall be withheld at the appropriate rate as specified by the governmental entity. The Department of Revenue will not refuse to recognize garnishment or other valid court orders regarding disbursement of funds to persons other than the eligible recipient. The Department of Revenue may refuse to recognize requests from recipients for voluntary payroll reductions of any type.

(c) Method of Payment - The payment shall be made by warrants payable at the state treasury or other method as required by the State Comptroller.

(d) Time of Payment - Subject to any disbursement diversion noted in Subparagraph (4)(b) above, warrants shall be mailed to all qualified recipients at the address as shown on their request in the first quarter of the fiscal year or as soon as is practical after their production and delivery to the Department.

(e) **Forfeiture of Payment** - Any person otherwise qualifying for payment of the award at the time of the request for payment who becomes ineligible for payment between the making of the request and the mailing of the award due to discontinuance of employment with a county in this state shall forfeit any right to receive the payment. Any such forfeited payment shall revert to the fund as described in Subparagraph (4)(a) of this rule and shall not be redistributed to other eligible participants during the current period.

(5) **WAGE AND TAX DOCUMENTATION** - The Department of Revenue shall furnish to each recipient of the award a Form W-2, or other appropriate statement of wage payment and tax withholding, by mail upon their production and receipt by the Department at the address as shown on the recipients request for payment of the award.

(6) **CONTINUED RETENTION OF DESIGNATION** - Holders of a Department of Revenue designation must participate in at least thirty hours of continuing education programs, to be approved by the Department, every three years after initial certification. Of the thirty hours, fifteen must be tested with the designation holder successfully completing the examination. Thirty hours credit may be carried over to subsequent recertification periods. Education events sponsored by the Department's Professional Education & Training Program are prima facie qualified for continuing education credit. Education events sponsored by programs other than the Department's program will be considered for approval on a case-by-case basis by the Department with recommendations for approval made by the Program Administrator or Joint Education Advisory Committee given considerable deference.

Author: Larry Doyal

Authority: Sections 40-2A-7(a)(5) and 40-1-46, Code of Alabama 1975

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