

**State Tax Commission
Policy for Late Renewal of Assessor Certification**

- The annual renewal period for completion of assessor continuing education shall be from November 1 to October 31.
- Assessors must successfully complete a State Tax Commission approved continuing education course during the annual renewal period and log their completed course information into the CERTS Assessor Certification Renewal System no later than October 31.
- Assessors who fail to complete an approved State Tax Commission course during the annual renewal period shall no longer be certified after expiration of their current assessor certificate and must recertify as an entry level assessor. There is no appeal process.
- Assessors must submit their required recertification fee annually by December 31.
- Assessors who do not submit their annual recertification fee by December 31 will be required to pay twice their regular annual renewal fee as a late penalty.
- Assessors who do not submit their annual recertification fee, plus late penalty, by March 1 shall no longer be certified and must recertify as an entry level assessor. There is no appeal process.

**State Tax Commission
Policy on Escrow of Assessor Certification**

- If there are unforeseen circumstances, including but not limited to, serious illness of the assessor or serious illness or death of an immediate family member, that affect the ability of the assessor to complete their continuing education or pay their required fee, the assessor or their authorized representative may request the Commission place their certification in Escrow until they are able to complete their continuing education requirements. Requests must be submitted on Form 4819, *State Tax Commission Application to Escrow an Assessing Officer Certification* and must include appropriate documentation supporting the special circumstances. Requests must be made on or before March 1 of the year immediately following the expiration of their certificate. A request to escrow a certificate must be made on an annual basis and expires annually on December 31.