

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE
ALBANY, NEW YORK

Pursuant to the authority contained in subdivision (1) of section 202, subdivision (5) of section 310, and sections 318 and 1530 of the Real Property Tax Law, the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to the Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel regulations as published in Chapter I of Subtitle F of Title 9 of the Official Compilation of Codes, Rules and Regulations of the State of New York:

Section 1. The introduction to subdivision (a) of section 188-2.8 and paragraph (2) of such subdivision are amended to read as follows:

(a) Each appointed and sole elected assessor must comply with the applicable continuing education requirement set forth herein. All other elected assessors may voluntarily participate in the continuing education program [but] and are subject to the same requirements for [all purposes] continuing education credit and reimbursement as provided in this Subpart.

(2) [Each] Effective October 1, 2011, each appointed or sole elected assessor must successfully complete an average of [24] 12 continuing education credits every year. A “continuing education year” is defined as beginning on October 1 and ending on September 30 of the following year. “Continuing education credit” means the number of contact hours awarded for attendance at approved courses, conferences, and seminars. Continuing education credits are awarded on an hour for hour basis in full hour amounts only. [If an assessor successfully completes more than 24 continuing education credits in one year, as many as 24 of the excess credits may be applied toward the requirement for the following year.]

(i) If an assessor successfully completes more than 12 continuing education credits in one continuing education year, as many as 12 of the excess credits may be applied toward the requirement for only the next continuing education year. Continuing education credit requirements already satisfied for the 2010-2011 and 2011-2012 continuing education years will remain satisfied.

(ii) If an assessor has not satisfied the required number of continuing education credits for the prior year, continuing education credits successfully completed in the current year will first be applied retroactively to satisfy the prior continuing education year requirement. In no case shall credit be awarded retroactively to satisfy more than one continuing education year.

Section 2. Paragraph (4) of subdivision (a) of section 188-2.8 is repealed.

Section 3. Subdivision (f) of section 188-2.8 is amended to read as follows:

(f) Continuing education credits for the attainment of professional designations set forth in RPTL section 318(3)(b) shall be awarded on an [hour-for-hour] hour for hour basis for qualifying examinations which are successfully completed. Demonstration appraisals accepted as a requirement for a professional designation shall be awarded [45] 24 continuing education credits.

Section 4. Subdivision (g) of section 188-2.9 is amended to read as follows:

(g) For reimbursement of expenses for training [attended on or after October 1, 2009] during the 2009-2010 continuing education year, any assessor who has more than 24 excess credits [on that date] shall apply 24 credits to satisfying the continuing education requirement in [2009-10] 2009-2010 and any additional remaining credits to satisfying the continuing education requirement in [2010-11] 2010-2011. Any remaining credits shall be applied to satisfying the continuing education requirement in [2011-12] 2011-2012.

Section 5. Paragraph (1) of subdivision (a) of section 188-4.8 is amended to read as follows:

(1) [A] Effective October 1, 2011, a county director must successfully complete an average of [24] 12 continuing education credits every year. A “continuing education year” is defined as beginning on October 1 and ending on September 30 of the following year. “Continuing education credit” means the number of contact hours awarded for attendance at approved courses, conferences, and seminars. Continuing education credits are awarded on an hour for hour basis in full hour amounts only. [If a county director successfully completes more than 24 continuing education credits in one year, as many as 24 of the excess credits may be applied toward the requirement for the following year.]

(i) If a county director successfully completes more than 12 continuing education credits in one continuing education year, as many as 12 of the excess credits may be applied toward the requirement for only the next continuing education year. Continuing education credit requirements already satisfied for the 2010-2011 and 2011-2012 continuing education years will remain satisfied.

(ii) If a county director has not satisfied the required number of continuing education credits for the prior year, continuing education credits successfully completed in the current year will first be applied retroactively to satisfy the prior continuing education year requirement. In no case shall credit be awarded retroactively to satisfy more than one continuing education year.

Section 6. Subdivision (c) of section 188-4.8 is repealed.

Section 7. Subdivisions (d) through (f) of section 188-4.8 are renumbered to (c) through (e):

Section 8. Newly renumbered subdivision (c) of section 188-4.8 is amended to read as follows:

(c) Continuing education credits for the attainment of professional designations set forth in RPTL section 318(3)(b) shall be awarded on an [hour-for-hour] hour for hour basis for qualifying examinations which are successfully completed. Demonstration appraisals accepted as a requirement for a professional designation shall be awarded [45] 24 continuing education credits.

Section 9. Subdivision (c) of section 188-4.9 is amended to read as follows:

(c) For reimbursement of expenses for training [attended on or after October 1, 2009] during the 2009-2010 continuing education year, any director who has more than 24 excess credits [on that date] shall apply 24 credits to satisfying the continuing education requirement in [2009-10] 2009-2010 and any additional remaining credits to satisfying the continuing education requirement in [2010-11] 2010-2011. Any remaining credits shall be applied to satisfying the continuing education requirement in [2011-12] 2011-2012.

Dated: Albany, New York
April 16, 2012

Thomas H. Mattox
Commissioner of Taxation and Finance