2026

ACCREDITATION POLICY
COUNTY ASSESSORS AND DEPUTIES



ACCREDITATION POLICY

FOR

COUNTY ASSESSORS AND DEPUTIES

APPROVED AND ADOPTED BY

THE ACCREDITATION COMMITTEE

January 30th, 2026

OKLAHOMA TAX COMMISSION
AD VALOREM DIVISION
DIRECTOR

CENTER FOR LOCAL GOVERNMENT TECHNOLOGY
REPRESENTATIVE

COUNTY ASSESSORS' ASSOCIATION OF OKLAHOMA
PRESIDENT

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OKLAHOMA STATUTES ON AD VALOREM ACCREDITATION PROGRAM

ACCREDITATION:

68 O. S. 1996, Supp., Section 2816:

A. The Director of the Ad Valorem Division of the Oklahoma Tax Commission, the first deputy within such division, all field analysts or equalization and assessment analysts within such division, each elected county assessor assuming office on or after January 1, 1991, all first deputies within such assessors' offices and all personnel involved in the actual appraisal of property shall be required to achieve educational accreditation as prescribed by this section. Such accreditation shall be achieved within the time prescribed. Failure to achieve such accreditation shall result in forfeiture of office or termination of employment. A vacancy in a public office created for failure to achieve such accreditation shall be filled in the manner provided by law.

B. Accreditation for persons designated in subsection A of this section shall consist of initial accreditation and advanced accreditation as follows:

1. Within one (1) year from the date an assessor is elected to office, the assessor shall be required to successfully complete initial accreditation. If the assessor does not successfully complete testing or some part of the requirement, initial accreditation shall be completed within eighteen (18) months from the date of the assessor's election to office. Initial accreditation shall consist of successful completion of two (2) academic units. The first academic unit shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration. The second academic unit shall consist of basic appraisal and assessment processes.

2. Within one (1) year from the completion date of initial accreditation, the assessor shall be required to successfully complete advanced accreditation. If the assessor does not successfully complete advanced accreditation testing or some part of the requirement, advanced accreditation shall be completed by July 1, 1995, for persons holding office on May 27, 1993, or for persons assuming office after May 27, 1993, within eighteen (18) months from the date initial accreditation is completed.

Advanced accreditation shall consist of successful completion of five (5) academic units. Each unit shall consist of one of the following topics:

a. appraisal procedures,
b. valuation of personal property,
c. valuation of agricultural property,
d. mass appraisal procedures, and
e. cadastral mapping.

3. A county assessor's deputy not previously accredited pursuant to paragraphs 1 and 2 of this subsection shall be subject to the same requirements as the county assessor. Failure to complete the accreditations within the times prescribed shall result in dismissal of the deputy.

4. For any person required to achieve accreditation pursuant to this section and for whom the period of time to complete the accreditation is not otherwise prescribed, the accreditation shall be completed within eighteen (18) months of January 1, 1991 or within eighteen (18) months of the beginning date of employment if such person is initially employed after January 1, 1991.

C. Each county assessor who has successfully completed advanced accreditation shall thereafter be required to complete a continuing education requirement of thirty (30) hours every three (3) years. Failure to complete the continuing education requirement shall result in forfeiture of any travel reimbursement until the requirement is completed. Continuing education shall consist of successful completion of academic units on changes in Oklahoma Statutes affecting ad valorem taxation, real estate or appraisal, valuation and appraisal methods, mass appraisal methods or other topics appropriate to the improvement of county assessor's offices. A deputy who has completed advanced accreditation as required by this section shall be subject to the continuing education requirement.

D. The Oklahoma State University Center for Local Government Technology, in cooperation with the Oklahoma Tax Commission and the County Assessors' Association, shall develop educational requirements, curriculum materials, appropriate study resources and examinations for an education program for accreditation purposes established in this section. The Oklahoma State University Center for Local Government Technology shall provide necessary classes, seminars and materials in support of the accreditation requirements. Nothing in this section shall be construed to prohibit use of the International Association of Assessing Officers' course work, where applicable, or any of its professional designations, as a substitute for or supplement to the accreditation program requirements.

E. For purposes of the administration of the accreditation requirements, the Oklahoma State University Center for Local Government Technology shall be responsible for keeping an official record as to the accreditation of individual county assessors and deputies and others who are required to achieve accreditation. Such record shall be the sole responsibility of Oklahoma State University and shall be defined as an open record under Section 24A.1 et seq. of Title 51 of the Oklahoma Statutes. The Oklahoma State University Center for Local Government Technology shall be responsible for forwarding only the pass/fail results of individual testing to the Tax Commission. The Tax Commission shall issue the accreditations to all persons who have so qualified. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided in Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the educational accreditation academic units required by this section.

F. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association and the County Treasurers' Association shall provide computer software programs, support of software and hardware including installation, maintenance, data management and training, to counties currently using the services previously provided by the State Auditor and Inspector. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Tax Commission, or the University may charge a reasonable fee to defray the cost of sponsoring the County Computer Assistance Program support services required by this section.

G. The Oklahoma State University Center for Local Government Technology, in cooperation with the County Assessors' Association, shall provide the administration, support, training and implementation of the Oklahoma State University Center for Local Government Technology-sponsored computer-assisted mass appraisal computer software system to any county using the services provided by the Ad Valorem Division of the Oklahoma Tax Commission and other counties upon request on the effective date of this act, if such county elects to adopt the Oklahoma State University Center for Local Government Technology-sponsored program. All expenses incurred in the performance of the duties imposed upon the Oklahoma State University Center for Local Government Technology for the computer-assisted mass appraisal program shall be paid out of funds deposited in the County Government Education-Technical Revolving Fund as provided by Section 6 of this act, appropriated or otherwise made available to the Oklahoma Tax Commission.

H. All powers, duties, responsibilities, property, assets, liabilities, fund balances, encumbrances and obligations of the Ad Valorem Division of the Oklahoma Tax Commission relating to the computer-assisted mass appraisal system, referenced in subsection G of this section, including, but not limited to, program management, support and training, are hereby transferred to the Oklahoma State University Center for Local Government Technology.

In the event a person has not been employed by an assessor's office, a contractor with an assessor's office, the Ad Valorem Division of the Oklahoma Tax Commission, or the Center for Local Government Technology (CLGT) for a period of five (5) years or longer, the accreditation status of that person is no longer valid. The accreditation requirements of subsections A and B of 68 O.S. 1996 Supp. § 2816 would have to be achieved when that person is re-hired.

In the event a person has not been employed by an assessor's office, a contractor with an assessor's office, the Ad Valorem Division of the Oklahoma Tax Commission, or the Center for Local Government Technology (CLGT) for a period less than five (5) years, the prior accreditation status would be considered inactive. The accreditation status could become active on January 1 following the re-hire date with the contingency of completing the continuing education requirement of subsection C of 68 O.S. 1996 Supp. § 2816.

Circumstances not covered by the above events may be presented to the accreditation committee for consideration.

The Ad Valorem Division of the Oklahoma Tax Commission and the Center for Local Government Technology must be notified of the above events and of any other personnel changes as they occur.

(Added by Laws 1988, HB 1750, c. 162. S 16, eff. Jan. 1, 1991) Amended by Laws 1993, SB 336, c. 273, § 8, emerg. eff. May 27, 1993; Amended by Laws 1996, SB 723, c. 114, § 1, eff. Nov.1, 1996; Amended by Laws 2007, SB 685, c.346, § 4, eff. Jan. 1, 2008.

INITIAL ACCREDITATION

INITIAL ACCREDITATION

Based on wording in the legislation: Assessors, First Deputies and "all personnel involved in the actual appraisal of property" must achieve initial accreditation.

The Initial Accreditation consist of two academic units:

Unit I: Introduction to the County Assessor's Office. It shall consist of basic ad valorem taxation law, legal responsibilities of the assessor's office, the role of the county assessor, valuation requirements and assessment administration.

Unit II: Real Property Appraisal. It shall consist of basic appraisal and assessment processes.

At least 75% attendance is required to be eligible to participate in the course exam; a passing score requires 70% correct answers on each course exam.

ADVANCED ACCREDITATION

ADVANCED ACCREDITATION

Based on wording in the legislation: Assessors, First Deputies and "all personnel involved in the actual appraisal of property" must achieve advanced accreditation. **Note: The assessor must designate who deputies are and what areas they are assigned to work in. The assessor must also furnish a list of those deputies to the Oklahoma State University Center for Local Government Technology and maintain that list as personnel changes are made.**

The Advanced Accreditation consists of five academic units:

Unit III:	Mass Appraisal. It shall consist of Mass Appraisal Procedures of real property.
Unit IV:	Income Approach to Valuation. It shall consist of the procedures of valuing property based on income.
Unit V:	Personal Property. It shall consist of procedures for valuing personal property.
Unit VI:	Mapping. It shall consist of the basic fundamentals of cadastral mapping.
Unit VII:	Valuation of Agricultural Property. It shall consist of the methods for valuing agricultural land based on the per point system used in the State of Oklahoma.

Selected IAAO Courses have been approved for substitution of certain units as follows:

Assessor Accreditation Unit	**IAAO Course**
Unit I	NONE
Unit II	Course 1 (101)
Unit III	Course (300, 310**,** 311 312)
Unit IV	Course 2 (102)
Unit V	Course 5 (500)
Unit VI	Course 6 (600)
Unit VII	NONE

* If 8 years has lapsed from the date the above IAAO courses were taken, committee approval will be required for substitution.

At least 75% attendance is required to be eligible to participate in the course exam; a passing score requires 70% correct answers on each course exam.

CONTINUING EDUCATION

CONTINUING EDUCATION

Within the ensuing three calendar years after receiving advanced accreditation, 30 hours of continuing education will be required. One hour of learning is equivalent to one hour of continuing education.

Continuing education is to be appraisal-focused, although some administrative and computer courses may be appropriate. Of the **required** 30 hours continuing education, it is recommended that twenty (20) hours be directly assessment/appraisal related, to include the income approach, the cost approach, and the sales comparison approach to value. The remaining ten (10) hours may be comprised of other job-related subjects which will enhance the employee's qualifications. Other training outside that which has been previously approved should receive advanced approval before attending to ensure that continuing education credit will be awarded.

The Accreditation Committee is comprised of the following voting members:

(1) OTC Ad Valorem Division Director
(2) OSU CLGT Representative
(3) County Assessors Association President

The Committee will strive to meet each year near the following times:

(1) Early February (in conjunction with the winter County Officer & Deputy Meeting)
(2) May (in conjunction with a district meeting)
(3) August (in conjunction with the Annual Assessors School)
(4) October/November (in conjunction with the fall Assessors Convention)

The Oklahoma Tax Commission Ad Valorem Division shall provide three hours a year of CEU's on changes to Oklahoma ad valorem law and procedures. County assessors and first deputies are encouraged to include these hours as part of their CEU's on an annual basis.

Under 68 Okla. St. Ann. § 2816C and Oklahoma Tax Commission Ad Valorem Division Bulletin 96-45, the first continuing education cycle under the 30-hour requirement started on January 1, 1997. Persons with advanced accreditation prior to this start date must have all continuing education hours completed by December 21, 1999.

The Center for Local Government (CLGT), Oklahoma Tax Commission Ad Valorem Division, and the County Assessors' Association mutually agree to inform all county assessors and deputies of the new requirement and monitor CEUs to prevent any problems during the last year of the program.

All county assessors and deputies are encouraged to obtain required CEUs throughout the three-year cycle rather than all in one year.

The statutes make no provision for carryover of CEU credit from one three-year cycle to another.

Credit for continuing education must be submitted to Oklahoma State University Center for Local Government Technology on an approved form.

The subject content and number of hours of credit must be approved jointly by the Ad Valorem Division of the Oklahoma Tax Commission, The County Assessor's Association and Oklahoma State University Center for Local Government Technology.

The following are considered approved for continuing education credit:

1. Oklahoma Tax Commission Annual Training; Workshops
2. All Accreditation Courses *
3. All IAAO Courses and Workshops *
4. IAAO National Conference/Seminars
5. The Educational Portion of State and District Meetings
6. Wichita State University workshop, "Appraisal for Ad Valorem Taxation."
7. National Conference of Unit Valuation States (NCUVS)
8. Western States Association of Tax Administrators (WSATA)
9. Oklahoma Cooperative Extension Service (OCES) County Training

The OCES program courses approved by the Accreditation Committee are listed below and must be submitted by the individual.

OCES County Training Program Approved Courses

Assessor Duties Review (6 Hours)	Budget Process 1 & 2 (6 hours each)
Basic Computer Skills (3 hours)	Cash Flow Management (4 hours)
Change Management (6 hours)	Communication Skills (3 hours)
Computer Basics (6 hours)	Councils, Commissions, Boards, and Trusts (6 hours)
Customer Service (6 hours)	Effective Work Skills (6 hours)
Economic Development: The Role of County Officials (3 hours)	Fundamentals of Administration (6 hours)
Interviewing for Success (6 hours)	Introduction to Purchasing Procedures (3 hours)
Investments and Collateral (6 hours)	Land Records (12 hours)
Legislative Process (6 hours)	Managing Personnel in an At-Will Organization (12 hours)
Open Meetings (3 hours)	Open Records (3 hours)
Personal Property Tax Warrants (6 hours)	Purchasing Procedures 1 & 2 (6 hours each)
Public Communication (3 hours)	Statute Reference (6 hours)
Supervisory Skills 1, 2 & 3 (6 hours each)	Tax Roll Corrections (6 hours)
Tax Sales Procedures (6 hours)	Understanding County Government (3 hours)
Excise Board Training (6 hours)	Inventory Tracking & Disposal (6 hours)
Navigating Payroll & Employment Law (6 hours)	A Practical Guide to Parliamentary Procedures (3 hours)
Basic Finance (12 hours)	

**** Three years must have lapsed between repeated Accreditation Courses to qualify for CEUs.***

Other schools, workshops, courses, etc., may be submitted for approval on an exception basis. The forms to request acceptable courses are available from the Oklahoma State University Center for Local Government Technology and must be utilized.

*** Courses approved by the Accreditation Committee for CEU credit effective August 1, 2025.*

The procedures for reporting continuing education credits are as follows:

Course	Submitted by
Oklahoma Tax Commission Annual School	OTC
All Accreditation Courses	OSU/CLGT
All IAAO	Individual
State and District Meetings	President/Chairman of Assoc./Dist.
Wichita State University Workshop	Individual
National Conference of Unit Valuation States	Individual
Western States Association of Tax Administrators	Individual
South Central Arc Users Group (SCAUG)	Individual
Environmental Systems Research Institute (ESRI)	Individual
Arkansas Department of Finance and Administration	Individual
Appraisal Institute	Individual
USPAP 7 or 15-Hour Course	Individual

REQUEST FOR CONTINUING EDUCATION CREDIT

This form was developed for your convenience in reporting continuing education to Oklahoma Assessor Accreditation Program. It does not imply automatic acceptance by this program. A copy of the program brochure or outline will be required.

1. The form must be completed in its entirety.
2. Please type or print legibly.
3. Keep a copy of this form for your files.

Name Last 4 of your SSN

Position County

Mailing Address City/State/Zip Code

Program Title:_____

Program Dates: _____ Number of Instructional Hours _____

Sponsoring Organization: _____

Program Location Instructor

Provide course outline or overview (attach additional materials): _____

Signature of Instructor/Program Official: _____

_____
Signature of Applicant Date

_____
Approval:

_____ ☐ ☐ _____
Director – Ad Valorem Div OK Tax Com YES NO Date

_____ _____
President – Assessors Association YES NO Date

_____ _____
Representative – CLGT YES NO Date

ACADEMIC INTEGRITY

ACADEMIC INTEGRITY

The Center for Local Government Technology (CLGT) follows Oklahoma State University's commitment to academic integrity. OSU values honesty and fairness in all academic work. Its integrity policy reflects a dedication to maintaining a trustworthy academic environment and outlines procedures for addressing violations fairly.

Instructor Responsibilities

Instructors are expected to:

1. Understand and apply OSU's academic integrity policy. Class expectations should align with university guidelines.
2. Clearly communicate academic integrity expectations to students.
3. Prevent opportunities for academic dishonesty by implementing secure exam practices and providing clear instructions.
4. Evaluate student work fairly and consistently, based on academic performance.
5. Assume student honesty unless there is evidence of misconduct. If a violation is suspected, instructors must address it directly, follow proper procedures, and report it.
6. Objectively evaluate any information that suggests a student may have violated the integrity policy.

Examples of Academic Integrity Violations

Violations include, but are not limited to:

- Unauthorized collaboration
- Cheating on exams
- Assisting others in cheating
- Gaining unauthorized access to exams
- Sharing or duplicating exam materials

Violations may result in disciplinary action, including a failing grade in the course and notice to the county's elected official.

Online Exam Participants

Students taking exams online will not receive an official score until all exam materials are returned or confirmed destroyed, and the recorded exam session has been thoroughly reviewed.

Retesting Policy

Students who do not pass the exam may be eligible for a retest at the discretion of their elected official. CLGT will provide guidance on areas to focus on for preparation and information about in-person testing locations and dates. Online retesting is not available.