



SOUTH DAKOTA DEPARTMENT OF REVENUE

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Certified Appraiser Assessor Program (CAA)

Criteria for Educational Credit

Purpose

The Certified Appraiser Assessor Program (CAA) provides educational credit to ensure assessors maintain the professional knowledge and skills necessary to:

- Accurately value property,
 - Administer assessments fairly and consistently, and
 - Remain compliant with South Dakota Codified Law and professional standards.
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Credit Standards

1. Approval & Documentation (Required First Step)

- **Pre-Approval:** All courses must be pre-approved by the South Dakota Department of Revenue CAA Supervisor.
- **Course Materials:** Providers must submit an outline of topics and instructional materials in advance for review.
- **Proof of Completion:** Certificates must include course title, provider, instructor, date, and instructional hours, or an official sign-in sheet must be provided.
- **Assessor Responsibility:** Each assessor is responsible for maintaining personal records of continuing education credits.

2. Alignment

- Courses must relate directly to property appraisal, mass appraisal, or assessment administration.
- Content must meet South Dakota Department of Revenue CAA guidelines and the International Association of Assessing Officers (IAAO) Professional Development Standards.

3. Eligible Subject Areas

- **Valuation Methods:** Cost, sales comparison, income approaches, and land valuation.
- **Mass Appraisal:** Modeling, regression analysis, ratio studies, and CAMA/GIS applications.
- **Specialized Property:** Agricultural, residential, commercial/industrial, and exempt properties.
- **Law & Ethics:** South Dakota Codified Laws, USPAP, and IAAO Code of Ethics.
- **Administration:** Equalization, reappraisal planning, *taxpayer communication*.

Taxpayer Communication (Educational Credit Criteria)

Education in this area must focus on developing the ability to clearly and effectively explain assessment practices, procedures, and results to taxpayers.

Course content should emphasize:

- How to communicate complex assessment concepts in plain, understandable language.
 - Tools and techniques for presenting valuation data, property records, or appeal processes in ways that build trust and understanding.
 - Ensuring communication is relevant to the assessor's role—specifically tied to explaining assessment information, not general customer service.
- **Professional Skills (Assessor-Specific):** Technical writing, reporting, and assessment office management.

4. Instructional Quality

- One classroom hour equals 50 minutes of instruction.
- Instructors must be qualified professionals in appraisal, law, or a related academic discipline.
- Courses must include clear objectives, substantive instructional materials, and—when offered for qualifying education—formal examinations.

5. Delivery Methods

- In-person classroom instruction
- Live online or virtual instruction
- Self-paced online instruction (with examinations for qualifying education)
- Approved workshops or conference sessions with documented instructional hours

6. Credit Determination

- **Qualifying Education (QE/School Credit):** Foundational coursework in appraisal and assessment (e.g., IAAO 101, IAAO 102, South Dakota property tax law).
- **Continuing Education (CE):** Courses providing updates on laws, appraisal practices, or specialized property types.
- **Not Eligible:** General business training, unrelated technology courses, or personal development topics not tied to assessor duties.

Summary

CAA educational credit is awarded only for **courses that are pre-approved by the Department of Revenue CAA Supervisor** and supported by submitted outlines of instructional materials. Credit applies solely to structured, appraisal-related coursework that strengthens assessor competency in valuation, law, and administration, in accordance with IAAO standards and South Dakota requirements.

64:02:01:16. Training courses. An individual participating in the department certification program must complete training courses related to the laws governing the assessment and taxation of all classes of property and the fundamentals of appraising property. The required training courses may include IAAO courses; courses developed and hosted by the department; and other courses deemed necessary and approved for credit by the department.

Source: 2 SDR 40, effective December 8, 1975; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 16 SDR 76, effective November 1, 1989; 19 SDR 42, effective September 29, 1992; 20 SDR 134, effective February 22, 1994; 21 SDR 219, effective July 1, 1995; 24 SDR 180, effective July 1, 1998; 27 SDR 9, effective August 7, 2000; 47 SDR 71, effective December 10, 2020.

General Authority: SDCL [10-3-1.2](#).

Law Implemented: SDCL 10-1-16, 10-3-1.1, 10-3-1.2.

10-3-1.2. Examination of applicants for certification--Enrollment--Standards.

The Department of Revenue shall provide for the examination of applicants for certification or renewal. No certificate or renewal thereof may be issued to any person who has not demonstrated to the satisfaction of the department that he is competent to perform the designated duties of his office. Prior to accepting persons for enrollment or issuing certificates, the secretary of the department shall promulgate rules pursuant to chapter [1-26](#) for determining enrollment in its certification program and setting standards for certification.

Source: [SL 1974, ch 87](#), § 2; [SL 1987, ch 82](#), § 3; [SL 2003, ch 272](#) (Ex. Ord. 03-1), § 82; [SL 2011, ch 1](#) (Ex. Ord. [11-1](#)), § 161, eff. Apr. 12, 2011.