

**Utah Assessors Association
Utah Association of Counties 5397**

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Emery County Assessor

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April 20, 2007

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Appraisal Subcommittee

Dena Patel, Member
Appraisal Subcommittee

Dear Members of the Appraisal Subcommittee:

In October 2006, Utah's Division of Real Estate determined that the experience letter used by ad valorem mass appraisers was insufficient, based on information the DRE received from you at an AARO conference. We assisted the appraiser board in developing a comprehensive amendment to Administrative Rule RI62-104, "Appraiser Experience." This rule requires both mass and single-property appraisers to demonstrate experience by property, date, task and time spent. We trust this will satisfy the concern of the Appraisal Subcommittee Audit Team for appraisal experience from October 2006 forward.

We have learned that in the states of Arkansas and Colorado, you are requiring mass appraisers to submit again the appraiser experience used when the appraiser was first certified. Some of the Utah certifications occurred over 15 years ago. Compliance to this requirement is often not feasible, sometimes impossible. We request that you not require appraisers to reapply for certifications already earned and approved by the Utah Division of Real Estate.

Our appraisers have met or exceeded the same education requirements as single-property appraisers. The experience hours required for mass appraiser licensing were twice the amount required of single-property appraisers. Mass appraisers submitted every experience document required by the Division of Real Estate. Utah law, administrative rule and State Tax Commission Property Tax Standards of Practice require this experience to be USPAP compliant. Even though the comprehensive tests basically centered on single-property appraising, our appraisers took exactly the same test as all other appraisers to become certified.

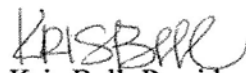
We have complied with Utah law and rule. It is discouraging that long after the fact, our appraisers learn that Utah Division of Real Estate requirements may have been insufficient in years past. Changing the rule (which the DRE has done), for future certifications is one thing. Fairness should play a role in any decision regarding currently certified appraisers.

USP AP requires workfiles to be retained for five years. Would common sense expect that many appraisers retain individual property workfiles longer? Is it fair to penalize mass appraisers in counties that regularly purge out-of-date records? Counties do not use the same computer-assisted mass appraisal (CAMA) system as used in 1990. Counties must continually monitor appraisal methods and techniques. Each time a system is upgraded or completely changed, it is imperative to transfer relevant property characteristics, relevant market characteristics and current value; all other appraisal and workfile information is archived. Retention of outdated records on outmoded computer systems is a low priority, particularly after five years.


We are required by law to be licensed and USPAP compliant. Our pre-licensing education (including USP AP), continuing education (including USP AP), our testing, and our fees paid to your subcommittee are exactly the same as any single-property appraiser; the only discernable difference is the documentation of appraisal experience. Since we as appraisers complied with all of regulatory agency requirements, we respectfully request the Appraisal Subcommittee to accept our historic certifications.

This letter from the presidency of the Utah Assessors Association was written and approved by unanimous vote of the elected Utah assessors convened at the Utah Association of Counties spring conference held this date in Logan, Utah.

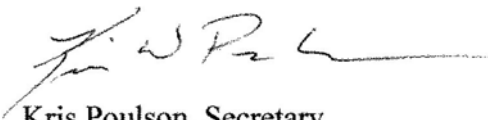
Respectfully Submitted,



Kris Bell, President
Emery County Assessor



Kenneth Bench, Vice President
Sanpete County Assessor



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cc: The Appraisal Subcommittee Office