State of North Dakota
Office of State Tax Commissioner
Ryan Rauschenberger, Commissioner

Certification of North Dakota Assessment Officials

Certification Requirements

*Pre-authorized substitutions may be used for certain courses

Class I - 180 hours

- 50 Hours Online Instruction – International Association of Assessing Officers (IAAO)
  - 801 – Site Analysis
  - 802 – Introduction to Cost Approach to Value
  - 803 – Introduction to the Sales Comparison Approach
  - 804 – Introduction to the Income Approach to Value
  - 805 – Mass Appraisal of Residential Property
- 30 Hours Classroom Instruction - Course 101– International Association of Assessing Officers (IAAO) Fundamentals of Real Property Appraisal
- 30 Hours Classroom Instruction – Course 102 – International Association of Assessing Officers (IAAO) Income Approach to Valuation Course
- 30 Hours Class Instruction – Course 300 – International Association of Assessing Officers (IAAO) Fundamentals of Mass Appraisal
- 30 Hours Classroom Instruction – Course 202 – Office of State Commissioner – Agricultural Land Valuation
- 10 Hours of Webinar Instruction on Prescribed Forms, Abstracts and Sales Ratio – Office of State Commissioner

Class II - 80 hours

- 40 Hours Online Instruction – International Association of Assessing Officers (IAAO)
  - 801 – Site Analysis
  - 802 – Introduction to Cost Approach to Value
  - 803 – Introduction to the Sales Comparison Approach
  - 804 – Introduction to the Income Approach to Value
- 10 Hours Self-Guided Instruction – Agricultural Land Valuation through the North Dakota Office of State Tax Commissioner
- 30 Hours Classroom Instruction - Course 101– International Association of Assessing Officers (IAAO) - Fundamentals of Real Property Appraisal

  OR
- 30 Hours Classroom Instruction – Course 102 – International Association of Assessing Officers (IAAO) Income Approach to Valuation Course

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ND Tax North Dakota