



Application for Professional Designation Candidacy - Property Tax

The following checklist is designed to assist you in evaluating your eligibility. Applicants must earn at least 25 points to sit for the CMI exam.

Requirement	Description	Point Value towards Application
<input type="checkbox"/> Requirement 1	Current IPT Property Tax Member	0
<input type="checkbox"/> Requirement 2	Completed a minimum of five years varied full-time property tax experience. Applicants without a college degree receive 1 point for each full-time year of property tax work experience beyond the minimum five-year requirement.	10 maximum (for years of experience combined with college - see brochure for details.)
<input type="checkbox"/> Requirement 3	Successfully completed both of the following IPT schools (challenge exam is not accepted in lieu of attendance): a.) Personal Property Tax School b) Real Property Tax School	0
<input type="checkbox"/> Requirement 4	Other Approved Professional Education	25 required from the following:

Years of College (Degree?)	10 maximum (see brochure for explanation)
Advanced Degree	5 maximum
Professional Designation (such as CPA)	5 maximum
Approved Property Tax Related Courses	5 maximum per course

- 1) Successful completion of appraisal, accounting, and ad valorem tax-related courses administered by recognized professional organizations. Each course must have a minimum of 25 hours of instruction and a written examination. A maximum of 5 points will be allowed per course.
- 2) Attendance at other appraisal, accounting and ad valorem tax-related courses, seminars, etc. for which no written examination is required. **Courses must be a minimum of 6 hours in length to be awarded points.** Points awarded are based on type of program and actual number of instructional hours. A maximum of 3 points will be allowed per course.
- 3) Attendance at additional IPT programs, such as Property Tax School, Property Tax Symposia, conferences, seminars or Advanced Property Tax Academies. A maximum of 5 points will be allowed per program.
- 4) Successful completion of an IPT Property Tax School (in addition to requirement 3 above). A maximum of 5 points for successful completion of each school.

Items (1) through (4) above are not intended to exclude other possible qualifying designations or courses of instruction. The Professional Designation Committee will screen applications and make decisions on points based upon evidence offered for consideration by the candidate. **Non-IPT courses submitted for consideration must include a descriptive copy of the program indicating which sessions were attended as well as a certificate of completion indicating education hours awarded.**



INSTITUTE FOR PROFESSIONALS IN TAXATION

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APPLICATION FOR PROFESSIONAL DESIGNATION CANDIDACY- PROPERTY TAX

NON-REFUNDABLE fee (\$150.00) enclosed

Type or print clearly.
Please answer all items fully.

Any Property Tax Member of the Institute in good standing is eligible to become a candidate for the CMI professional designation. You must submit your application no less than 90 days prior to an exam date to be considered for that date. Applicants have six consecutive testing opportunities from the date of application (not eligibility) to meet the requirements in effect for certification. Applicants must notify the IPT office in writing to update their application as requirements are met.

Name of Applicant: _____ IPT Membership Number: _____

Position and Type of Work: _____

Name of Company/Firm: _____

Email: _____

Business Address: _____

City: _____ State: _____ Zip: _____ Phone: _____ Fax: _____

Residence Address: _____

City: _____ State: _____ Zip: _____ Phone: _____ Fax: _____

Personal/Home Email: _____ (for CMI use only)

Method of Payment (Application fee \$150)

Check Payable to: **Institute for Professionals in Taxation**
1200 Abernathy Road, NE, Building 600, Suite L-2, Atlanta, GA 30328

Credit Card MasterCard Visa AMEX

Card Number: _____ Expiration Date (MM/YY): _____

Cardholder's Name: _____ Signature: _____

Billing Address (if different from the above business address): _____

This page is for accounting purposes only and will be removed before the application is submitted to the committee.

IPT Use Only: _____ **Date Received:** _____

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Name of Applicant: _____

Position and Type of Work: _____

Name of Company/Firm: _____

Email: _____ **Phone:** _____ **Fax:** _____

I) Date Joined IPT: _____ **Member No:** _____

Type of Property Tax Membership: **Regular** **Affiliate** **Associate** **Retired**

EXPERIENCE REQUIREMENTS:
Minimum 5 years full-time property tax experience. Experience detailed on pages 4 - 9.

II) Have you viewed the CMI (property tax) orientation session online? Yes No

III) List other property tax-related associations or organizations with which you are affiliated and/or in which you participate. Include the number of years you have been a member or have participated in each:

- | | |
|----------|----------|
| 1. _____ | 2. _____ |
| 3. _____ | 4. _____ |

IV) List professional organizations(s) of which you are a certified member (indicate designation state and number as applicable) (i.e. CPA, Esq., etc.)

V) Have you ever been declined for membership or had a similar type of membership or professional designation suspended or revoked?

Yes No **If "yes", please give full details, including disposition of the matter. Use a separate page(s) if necessary.**

VI) EMPLOYMENT HISTORY (List most recent employers first):

From (MM/YY)	To (MM/YY)	Company	Location	Position/Title

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VII) WORK EXPERIENCE

Applicants will be required to certify at the exam that they have fully completed the minimum five-year experience required to take the Property Tax CMI examination. (see brochure for details.)

Number of years of **full-time property tax** experience: _____

5 years of property tax experience should include the following:

1. Familiarity with the preparation, review, and filing of property tax returns.
2. Review and evaluation of property tax assessments.
3. Equalization of property tax assessments.
4. The administration of property tax appeals - research and legislative analysis.
5. Property tax management and planning.

Please give a general description of your property tax experience (you may use a separate page(s) if necessary):



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A combination of the following categories of experience is defined as meeting this requirement:

1) **Familiarity with the preparation, review and filing of property tax returns**

- The candidate should be knowledgeable in identifying taxable assets, determining proper depreciation schedules to be used and requirements for properly filing returns. Please describe your experience in this area.
- In addition, please answer the following questions as they apply:
 1. Number of years preparing returns.
 2. State(s) where you have prepared returns.
 3. Number of returns prepared annually.
 4. Are you responsible for the review of others' compliance activities?
 5. What percentage of your experience falls within the area of compliance?

2) Review and evaluation of property tax assessments

- The candidate should be knowledgeable in identifying taxable and non-taxable assets, utilizing various valuations methods, identifying obsolescence, etc. Please describe your experience in this area.
- What percentage of your experience falls within the area of assessment review? Please provide an example or two of an obsolescence determination in which you were involved. Was the determination(s) accepted by the Assessor?
- Please describe your responsibilities when reviewing and evaluating tax assessments. Do you prepare valuation work-ups? If so, describe which approaches to value you have utilized. Have you presented evidence or arguments before an assessment board? What percentage of your practice involves direct negotiation with assessors?



3) **Equalization of property tax assessments**

- The candidate should have familiarity with the process required to determine if an assessment is equal and uniform. Please describe your experience in this area.
- What percentage of your experience falls within the area of equalization?
- What experience do you have in determining assessment ratios? Have you presented equalization arguments to assessors or appeal boards? If so, please describe that experience.

4) **The administration of property tax appeals - Research and Legislative Analysis**

- The candidate should be knowledgeable in filing and documenting tax appeals, should be able to perform research for those appeals and identify the impact of legislation. Please describe your experience in this area.
- What percentage of your experience falls within the area of appeals/challenges? What methods do you employ to determine the property/asset values that need to be appealed? Please share one or more examples of a successful appeal effort. Please share one or more examples of an unsuccessful appeal pursuit. What went wrong? Looking back, how might you have been able to change that outcome?
- Have you been involved in developing property tax legislation? If so, please describe your involvement and in which states you have worked.

5) Property tax management and planning

- The candidate should be aware of property tax planning measures including exemptions, abatements, tax payment timing and other items that could reduce property tax liabilities. Please describe your experience in this area.
- What percentage of your experience falls within the area of property tax planning?

[Empty response box for property tax management and planning questions]

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VIII) Education

A. Institute for Professionals in Taxation (IPT) Education Mandatory Requirement - must have successfully completed both of the following schools (A challenge exam is not accepted in lieu of attending the school):

1) IPT Personal Property Tax School: Year _____ Passed Exam: Yes No

2) IPT Real Property Tax School: Year _____ Passed Exam: Yes No

The above requirements are mandatory and will not be counted toward the 25 additional educational points required to become eligible for the examination.

B. Other approved professional education (to be counted toward the 25 additional educational points required for examination). ***Courses submitted for consideration must include a descriptive copy of the program indicating which sessions were attended as well as a certificate of completion that indicates the number of instructional hours. Courses will not be approved without supporting documentation.***

1) List all other IPT Property Tax Programs attended (of at least 12 Continuing Education Hours in length) not included above:

Program Name	Location	Year

2) List all formal higher education (colleges/universities, list most recent first):

Name of Institution	Location	No. of Years Attended (full-time)	Type of Degree Obtained & Dates of Attendance	Major Course Work

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3) Successfully completed appraisal, accounting, and ad valorem tax-related courses administered by other recognized professional and educational organizations.

a. List all successfully completed courses (not included in previous sections) of at least 25 hours of instruction and written examination.

Course Name & Number	Organization (sponsor)	Date(s) of Attendance	Hours of Instruction	Passed Exam

b. List all special subject seminars, symposia, etc., (not included in previous sections) for which no written examination was required. Each program must be a minimum of 6 (50-minute) credit hours to count toward your eligibility.

Course Name & Number	Organization (sponsor)	Date(s) of Attendance	Hours of Instruction

c. Specify any special qualifications, not mentioned above, which you feel are relevant to your type of property tax work:

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IX) References

List at least two business/professional references and two personal references and indicate with (B) or (P) whether business or personal.

Name of Reference	Business/Personal Address	Telephone Number

I, the undersigned applicant, acknowledge and agree that the Institute for Professionals in Taxation, acting through its employees, officers, members and designated agents, has sole authority in its exclusive discretion and under such standards as it alone may decide to (1) determine the qualifications of my candidacy for admission to Professional Designation, (2) to determine the conditions, content and procedures under which written and oral examinations are administered, and (3) to determine whether candidates (including myself) successfully have passed all written and/or oral examinations.

I, herewith, release the Institute for Professionals in Taxation, its employees, officers, members and designated agents from any and all present and future complaints, contentions and claims which may arise from this application and all matters which, hereafter, may arise in furtherance of my or any other person's pursuit for admission to Professional Designation.

For the purpose of evaluating my CMI candidacy application, I, herewith, authorize the Institute for Professionals in Taxation and all persons designated by it to communicate with my current and former employers, co-workers and associates, references, educational providers and other persons to discuss any of the matters set forth in this application.

I, further, certify that I have read and understand the By-Laws, the Principles & Purposes and the Code of Ethics of the Institute for Professionals in Taxation, and I will abide by the same. I hereby certify that the statements contained hereinabove are correct and complete to the best of my knowledge, information and belief; and I hereby apply for admission to candidacy for Professional Designation (Property Tax).

Signature of Applicant: _____

Date: _____