Georgia Department of Revenue

For Educational Purposes Only: The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedure and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The applicability to specific situations must be determined on a case-by-case basis.

1

Georgia Department of Revenue

Mark Loyd

Georgia Certification Program Manager

404-290-0172

mark.loyd@dor.ga.gov

Georgia Department of Revenue

Georgia Certification Program

2016-2017

Training Schedule

Coming Soon

Georgia Department of Revenue

Short Course 2016

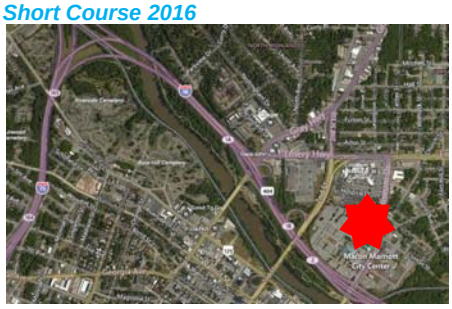
– Macon Marriott City Center

November 7-11

4

Georgia Department of Revenue

Short Course 2016



Georgia Department of Revenue

Short Course 2016

- 40 Hour Courses
  - Course 1A – Rusty Scoven
  - Course III – Michelle Hughes
  - Course V – Grant Hilton
  - GAA – Mark Lovett

Georgia Department of Revenue

Short Course 2016

- 20 Hour Courses - November 7-9
  - Exempt Properties – Joe Adams
  - BOE 20 Hour – Blair McLinn
  - WinGAP Reports – Tracy Thomas
  - Manufactured Housing – Greg Elton

7

Georgia Department of Revenue

Short Course 2016

- 20 Hour Courses - November 9-11
  - Specialized Assessments – Kenny Colson
  - Delinquent Tax – Don Hicks
  - WinGAP Admin – Tracy Thomas
  - Deed Research – Mark Loyd

8

Georgia Department of Revenue

Macon Marriott City Center

9

Georgia Department of Revenue

Class Prerequisites

- **Course I** and **Course IA** will be first made available to students that have not yet reached an Appraiser III designation.
- Appraiser III or IV may attend the course if space is available two week before the class begins. Contact GCP for registration.

Georgia Department of Revenue

Class Prerequisites

Assessors who have met their Foundation Course requirements may attend any course offered by the Georgia Certification Program without meeting prerequisites.

11

Georgia Department of Revenue

Class Prerequisites

- **Auditing a class** does not require prerequisites

- Participant will not receive credit nor will they be eligible to take the course test

12

Georgia Department of Revenue

Class Prerequisites

- **General Public** can audit all courses
- Will not take the test
- Will not receive credit
- Do not have to meet prerequisites

13

Georgia Department of Revenue

Appraiser Exams

– **Appraiser Exams** will be offered every other month falling in February, April, June, August, October and December.

– 3 days each month. Except December, 2 days.

– Offered at 8:00 am and 1:00 pm, 4 hours per session.

Georgia Department of Revenue

Appraiser Exams

– Prerequisites must be met at least two weeks prior to the week of the exams.

– Participants must obtain an 80 on the previous exam level to take the following exam level.

– Must wait until the next testing month to take the next level or to retake an exam.

Georgia Department of Revenue

Appraiser Exams

- Developing computerized testing
- Participants will test at South Meadow on computers. 20 people per session.
- To prepare for that process, beginning July 1 space will be limited to 20 people per session.

Georgia Department of Revenue

Appraiser Exams

- **Appraiser IV Certification Certificates** will be issued upon request only
- Proof of education and required employment must be submitted upon completion of the Appraiser IV exam to obtain this certification.

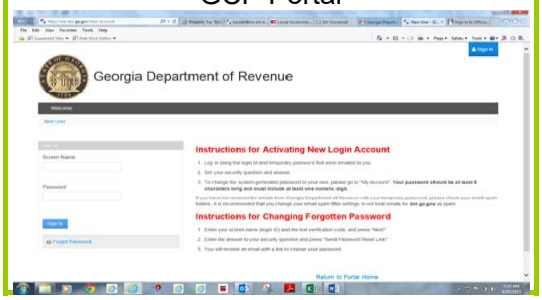
Georgia Department of Revenue

Georgia Certification Online Portal

http://sso.dor.ga.gov

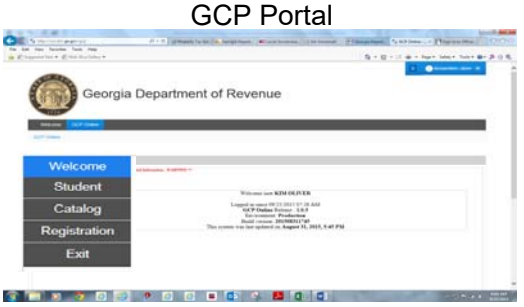
Georgia Department of Revenue

GCP Portal



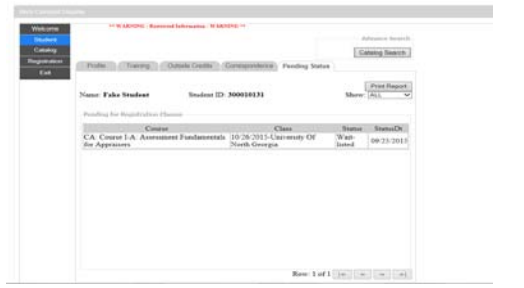
Georgia Department of Revenue

GCP Portal



Georgia Department of Revenue

GCP Portal



Georgia Department of Revenue

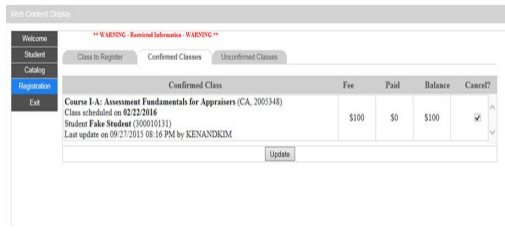
GCP Portal

Georgia Department of Revenue

GCP Portal

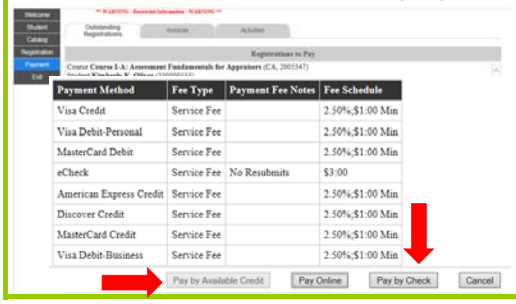
Georgia Department of Revenue

GCP Portal



Georgia Department of Revenue

GCP Portal - http://sso.dor.ga.gov



Payment Method	Fee Type	Payment Fee Notes	Fee Schedule
Visa Credit	Service Fee		2.50%;$1:00 Min
Visa Debit-Personal	Service Fee		2.50%;$1:00 Min
MasterCard Debit	Service Fee		2.50%;$1:00 Min
eCheck	Service Fee	No Resubmits	$3:00
American Express Credit	Service Fee		2.50%;$1:00 Min
Discover Credit	Service Fee		2.50%;$1:00 Min
MasterCard Credit	Service Fee		2.50%;$1:00 Min
Visa Debit-Business	Service Fee		2.50%;$1:00 Min

Pay by Available Credit | Pay Online | Pay by Check | Cancel

Georgia Department of Revenue

GCP Portal

GCP Registration Payment Document

Payer Information

Payment Information

Payment Breakdown

Create an Invoice for billing and payment records

Georgia Department of Revenue

Questions or Comments

Visit the Information Desk

Kim Oliver

404-724-7044

kim.oliver@dor.ga.gov

Georgia Department of Revenue

Online Classes

- **Online Classes** available July 1st
  - ➢Exempt Properties – 4 hours
  - ➢Specialized Assessments – 4 hours
  - ➢Hearing Officer Training – 4 hours
  - ➢Board of Equalization Update – 8 hours

28

Georgia Department of Revenue

Online Training

Georgia Department of Revenue

Online Training

eLearningCommons
The University of Georgia

My Courses
Exempt Properties
Hearing Officers Annual Update 2016
Specialized Assessments

4 Hour Courses

Available July 1st

Georgia Department of Revenue

Content Browser

Bookmarks Recently Visited

- About eLearning Commons - Technical Requirements - Help
- Course Overview
- Lesson 1 - Bona Fide Conservation Use Property
- Lesson 2 – Brownfield Property
- Lesson 3 – Rehabilitated Historic Property and Landmark Historic Property
- Lesson 4 – Preferential Agricultural Assessment
- Lesson 5 – Georgia Forest Land Protection Act

Georgia Department of Revenue

Content Browser

Home

Lesson 1 - Bona Fide Conservation Use Property

- Introduction and Learning Objectives
- Laws and Rules and Regulations
- Bona Fide Use Conservation Property
- Environmentally Sensitive Property
- Residential Transitional Property
- Current Use Values
- Covenant Breaches
- Breaches without Penalties

Georgia Department of Revenue

LESSON 1 — BONA FIDE CONSERVATION USE PROPERTY

Laws and Rules and Regulations

A Constitutional Amendment, adopted in 1991, created the preferential assessment for bona fide conservation use property:

The General Assembly shall provide by general law:

1. *For the definition and methods of assessment and taxation, such methods to include a formula based on current use, annual productivity, and real property sales data, of: "bona fide conservation use property" to include bona fide agricultural and timber land not to exceed 2,000 acres of a single owner; and "bona fide residential transitional property," to include private single-family residential owner occupied property located in transitional developing areas not to exceed five acres of any single owner. Such methods of assessment and taxation shall be subject to the following conditions:*

   A. *A property owner desiring the benefit of such methods of assessment and taxation shall be required to enter into a covenant to continue the*

Georgia Department of Revenue

Lesson 1 Quiz - Quiz

Mark Loyd: Attempt 2

Note: It is recommended that you save your response as you complete each question.

Question 1 (1 point)

Which of the following owners cannot qualify for and receive conservation use assessment?

- a) A large timber and pulp corporation
- b) A small cotton farmer
- c) A family farm corporation
- d) An individual who grows timber for a living

Save

Georgia Department of Revenue

Online Training

8 Hour Course - Available July 1st

Georgia Department of Revenue

Online Classes

- Boards of Equalization, Tax Commissioners, Tax Appraisers, Tax Assessors, and Assessment Contractors may annually take the online classes for credit.
- Assessors must meet the Foundation Course requirement before receiving credit for these classes.

36