Georgia Certification Program for Tax Assessors & Appraisers  
Course Descriptions

**Course I: Certification for Assessors**

**Description:** Course I is a five-day course. It is the basic course described in the Georgia law. This course satisfies the certification requirements for county tax assessors.

**Content:** Course I offers basic instruction in property tax administration and appraisal procedures. Topics presented in this course include Georgia Statutes and regulations, appraisal terminology, valuation of real property, analysis of sales data, maintenance of a valuation program, and property tax appeals.

**Objectives:** The participant will receive a basic understanding of assessment administration and the mass appraisal process and understand the functions of the assessor’s office to the community.

**Prerequisites:** None  
**Instructor:** Mark Loyd

**NOTE:** Class reserved for office staff, Appraiser I’s and Appraiser II’s.

**Course IA: Assessment Fundamentals for Appraisers**

**Description:** Course IA is a five-day course, which provides participants with an overview of the assessment/appraisal process and a solid foundation in fundamental appraisal techniques that have practical applications within their jurisdictions.

**Content:** Participants will review the Georgia Statutes; conduct a review of the three approaches to value, have an introduction to identification and valuation techniques; and understand the sales ratio analysis.

**Objectives:** To provide participants the proper methods and techniques involved in appraising real property. To provide a bridge between the basic and advanced appraisal courses and workshops.

**Prerequisites:** None  
**Instructor:** Rusty Scoven

**NOTE:** Class reserved for office staff, Appraiser I’s and Appraiser II’s.
**Course II: The Income Approach to Value**

**Description:** Course II is a five-day course that provides detailed instruction on methods and techniques for valuing income-producing properties. The course will include instruction in phases of income property valuation, from income and expense statement analysis to the basic methods of capitalization and their application.

**Content:** Provides participants with basic knowledge of the methods and techniques involved in the valuation of income producing properties. Various subject areas covered in the course including:

- Analyzing simple income and expense statements, basic capitalization methods and selection of the appropriate method for various income-producing properties, and practical applications of the techniques within each capitalization method.

**Objectives:** To teach participants the proper methods and techniques involved in appraising income producing properties. To learn to extract appropriate data to make appraisals from the market.

**Prerequisites:** Course I and Course IA

**Instructor:** Chuck Nazerian

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**Course III: Valuation of Personal Property**

**Description:** Course III is a five-day course, which provides detailed instruction on methods and techniques involved in the valuation of machinery and equipment, inventories, farm personalty and other types of personal property.

**Content:** Course III provides participants with an in-depth knowledge of the methods and techniques in the valuation of the various types of personal property. Topic areas covered in the course include:

- Establishing a personal property system, discovery of personal property, personal property statutes, valuation methods and techniques, and an introduction to available publications

**Objectives:** To teach participants to practice the proper methods and techniques involved in the discovery, listings, and valuation of the various types of personal property.

**Prerequisites:** None

**Instructor:** Michelle Hughes
**Course IVA: The Valuation of Urban Land**

**Description:** Course IVA is a five-day course providing detailed instruction on methods and techniques in the valuation of urban land. Applicable units of comparison and practical methods for establishing urban land schedules are demonstrated by exercise and case study.

**Content:** Participants are provided knowledge and skills necessary to analyze sales, identify neighborhoods, stratify sales and establish urban land schedules. Emphasis is placed on market derived, uniformly applied units of comparison for residential and commercial land valuation.

**Objectives:** To instruct participants in the methods and techniques involved in establishing, testing and updating urban land schedules.

**Prerequisites:** Course I and Course IA  
**Instructor:** Grant Hilton

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**Course IVB: The Valuation of Rural Land**

**Description:** Course IVB is a five-day course. It provides detailed instruction on methods and techniques in the valuation of rural land. The course identifies the applicable units of value and, through case studies, provides participants with practical methods for establishing rural land schedules.

**Content:** Participants are provided with the knowledge and skills necessary to establish rural land schedules for their counties. The study, analysis, and stratification of sales are integral parts of this process and are stressed throughout the course.

**Objectives:** To instruct participants in the methods and techniques involved in the establishment of rural land schedules and in the updating of these schedules.

**Prerequisites:** Course I and Course IA  
**Instructor:** Mark Lovett
Course V: The Cost Approach to Value

Description: This five-day, 40-hour course is designed to familiarize the appraiser with the usage and maintenance of a Computer Assisted Mass Appraisal Model. Participants learn the fundamentals of the cost approach: classifying, grading, depreciating, and valuing property. The course content includes a slide show of various types of residential and commercial properties to introduce participants to appraising property by the cost approach. This entry-level course should be attended by the appraiser trainees or field data collectors that have little or no practical field experience in data collection and the measuring, listing, grading, and depreciating of residential and commercial properties.

Content: Participants are provided with the knowledge and skills necessary to complete site valuations, analysis, and adjustments, defining and observing accrued depreciation, estimation replacement cost new, and methods of land valuation.

Objectives: To give further, in depth study to one of the three approaches to value introduced in Course IA.

Prerequisites: Course I and Course IA   Instructor: Grant Hilton

Course VI: Management Development Program for Assessors and Appraisers

Description: Course VI is a five-day course. It provides assessors and appraisers an opportunity to learn new approaches to effective management in today's local governmental environment. Participants are actively involved through a combination of small group assignments, case studies, role-playing activities, and mini-lectures.

Content: Participants will review the role of a manager in local government, value systems, leadership styles, communication and coaching skills, the use of positive discipline, motivation, performance appraisal, and goal setting.

Objectives: Relate the role of the manager to the assessor's office environment, describe techniques for managing critical employee-management relations areas affected by differing value systems, explain the application of different leadership styles to certain areas of management, address legal issues and concerns managers must deal with relating to equal employment opportunity and sexual harassment, explain conditions under which employees are motivated and identify appropriate changes to introduce into the work environment, identify personal supervisory strengths and weaknesses, and develop an action plan for continued professional development.

Prerequisites: Assessors or Appraisers III or IV   Instructors: Chuck Nazerian
**Advanced Specialized Assessments**

**Description:** This 5-day workshop is an in-depth review of the forest land protection act of 2008 program (FLPA) and conservation use valuation along with the basic requirements and criteria to be considered in determining eligibility, and property valuation for preferential, brownfield, rehabilitated historic, and landmark historic properties.

**Content:** Participants will review pertinent statutes that must be considered by assessors when approving applications for the various covenants property may qualify for. An advanced study and review of the assignment of the soil classes used to determine the special use value will be covered. Participants will be given multiple case studies to calculate and determine breach penalties based upon various situations including which penalty will apply along with all required correspondence that must be mailed to taxpayer.

**Objectives:** The participant will perform a comprehensive review of the administration of various property covenants, updating annual use values, applying indexes to FLPA property, along with the proper notices to be sent. Procedures on when to send a notice of breach and when to send a continuation notice will also be reviewed.

**Testing Standards:** 50% of the course grade will consist of a 50-question test and the remaining 50% will come from the case studies. Participants must achieve an accumulative score of 70 or above to successfully complete course.

**Prerequisites:** Course I

**Instructor:** Kenny Colson

**APM / Digest Review Procedures**

**Description:** This 2½ day workshop provides the participants with the information and procedures used in a digest review by the Department of Revenue. This workshop will also deal with the interpretation of sales ratio analysis. Students are asked to bring a ten-digit calculator.

**Content:** Participants will cover an introduction to applicable statutes and regulations, property class and strata codes, sales qualification, sales chasing, Sales ratio statistical analysis, statistical standards, penalty provisions, appeal provisions, & consent orders, and calculation of statistics: Median, Mean, Aggregate, COD, & PRD

**Objectives:** To provide students a better understanding of the appraisal requirements set forth in the Appraisal Procedures Manual and knowledge of statistical standards necessary for a compliant digest.

**Prerequisites:** Course I or Course IA

**Instructors:** Mark Loyd
**Appeals Procedure Workshop**

**Description:** This is a 2½ day course that deals primarily with the Board of Assessors relationship with the Board of Equalization. The participants have an opportunity to sit in a classroom with the instructor of the Board of Equalization classes. This course deals with the philosophical and political problems that the assessors encounter during the appeal process. It also goes through the various appeal routes available to taxpayers and critical deadlines that must be met by the Assessor’s office.

**Content:** Participants will review the appeal process, the preparation of Board of Equalization, Arbitration, and Hearing Officer appeals, and a discussion of the Taxpayer Bill of Rights along with other pertinent statutes, primarily §48-5-311.

**Objectives:** To provide information on how to prepare appeals before the Board of Equalization and/or Superior Court. To sharpen the participants skills in dealing with the Board of Equalization.

**Prerequisites:** Course I, Course IA, or Assessor  
**Instructor:** Blair McLinn

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**Application of Income**

**Description:** A 20-hour course providing detailed instruction on methods and techniques for valuing income-producing properties. The course includes instruction in several phases of income property valuation, from income and expense statement analysis to the various methods of capitalization and their application. The course is interactive and is at a level suitable for mid-level, commercial appraisers.

**Content:** The material will cover the income approach to value in greater depth and consistency with contemporary appraisal theory. The course will be broad based, while covering many topics but will have areas of focus believed to be helpful in appeal situations. Major areas covered are: adjustments to income, rate development, and yield capitalization.

**Objectives:** To further the participants understanding of the proper methods and techniques involved in appraising income producing properties. To explore various methods to extract data relating investor’s yields and other appropriate rate information needed to employ the income approach to value.

**Each student will be provided a financial calculator in class.**

**Prerequisites:** Course I, Course IA, and Course II  
**Instructor:** Chuck Nazerian
**Course I Update**

**Description:** This 20-hour course provides a review of Georgia law and rules and regulations with an emphasis on law passed during recent legislative sessions. The course is open to both assessors and appraisers.

**Content:** Participants will be updated on recently enacted laws, regulations, and work through case studies pertaining to ad valorem administration.

**Objectives:** To review and reinforce new, as well as, existing laws and regulations pertaining to the appraisal process and the administration of the assessor’s office.

**Prerequisites:** Assessors: Course I, Georgia Assessment Administration, Exempt Properties, and Specialized Assessments. Appraisers: Course I and Course IA.

**Instructor:** Mark Loyd

**Basic Accounting Workshop**

**Description:** The Basic Accounting Workshop is a 2 ½ day workshop designed to teach basic accounting skills needed in the tax assessor’s office. This course is a prerequisite for Verification of Personal Property Reports.

**Content:** The Basic Accounting Workshop examines in detail the principles and procedures of sound record keeping and the maintenance of accurate financial data.

**Objectives:** To provide basic accounting procedures and record-keeping principals applicable to the tax assessors’ office. To demonstrate internal controls applicable to the tax assessors' office.

**Prerequisites:** None  

**Instructor:** Michelle Hughes
CAVEAT - Current Ad Valorem Edicts and Trends

Description: CAVEAT is a 2½ day seminar highly recommended by the Department of Revenue for county tax officials, the course focuses on the current legal and economic changes facing the assessor/appraiser. The course will present detailed analysis of recent ad valorem taxation laws passed, defeated, or interpreted by the courts. Special presentations by guest speakers such as attorneys, legislators, and appraisal experts will provide tax officials with the latest information on ad valorem tax matters, along with Department of Revenue policy changes.

Content: Participants will review the laws passed/defeated by the legislature, conduct a review of court cases heard at the state and/or local level, participate in a discussion of policy changes within the Department of Revenue, review of rules and regulations, and cover national trends and issues affecting Georgia.

Prerequisites: None

Instructor: Various DOR Employees

CAVEAT Policy for Assessors: Effective March 1, 2017, 20 hours of continuing education credit will be given to tax assessors for successfully completing CAVEAT.

CAVEAT Policy for Appraisers and other government employees: Effective March 1, 2017, 20 hours of continuing education credit will be given to appraisers and other government employees for successfully completing CAVEAT.

Deed Research

Description: This 2 ½ day workshop provides an overview of deeds and plats, legal descriptions, and skills needed to accurately identify the interest in property being appraised.

Content: Georgia code sections and regulations pertaining to the requirements of a valid deed, conveyance of property and ownership interest in property.

Objectives: Students will become familiar with different types of deeds and determine the property conveyed and ownership rights of property. Students will also review the various forms of legal descriptions of deeds and the history of land lots and Georgia militia districts.

Prerequisites: None

Instructors: Mark Loyd
**Exempt Properties Workshop**

**Description:** This 2 ½ day workshop involves an in-depth discussion of the laws, regulations and applicable court cases dealing with the granting of property tax exemptions for real and personal property, including the Freeport exemption for inventory.

**Content:** Georgia code sections, regulations and applicable court cases pertaining to exemptions for real and personal property, including Service Members Civil Relief Act, Purely Public Charities, Homestead, and Years Support.

**Objectives:** Students will become familiar with the various exemptions from ad valorem tax and various homestead exemptions allowed by state law. Students will also become familiar with exempt properties and case studies for a better understanding of the law.

**Prerequisites:** Course I  
**Instructor:** Joe Adams

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**Georgia Assessment Administration**

**Description:** Georgia Assessment Administration is a five day public relations course for assessors and staff appraisers which deal with the assessor relationship with the appraisal staff, board of equalization, taxpayers, and county commissioners. Starting with a review of Georgia laws, it provides the tax assessor and appraisal staff with the tools to administer a successful operation. This course is an excellent follow-up to Course I.

**Content:** Participants will cover a review of pertinent statutes, the appeal process, promoting and defending your work through public relations, getting appraisal work done via contract, and working with county commissioners.

**Objectives:** To familiarize assessors to their duties and responsibilities and to demonstrate basic assessment practice. To update assessors regarding current statutes and enhancements in assessment practices. To sharpen the participant’s public relations skills.

**Prerequisites:** Course I  
**Instructor:** Mark Lovett
**Manufactured Housing Valuation Workshop**

**Description:** This 2½ day workshop provides the participants with procedures and information necessary in compiling a mobile home digest and valuing mobile homes for ad valorem tax purposes. This course includes methods for coordinating the valuation process with the Tax Commissioners office in order to maintain equity between taxpayers.

**Content:** Participants will review an introduction to applicable statues and rules and regulations, return of mobile homes and issuance of location permits, compilation of preliminary mobile home digest, discovery and enforcement procedures, use of valuation methods, discussion of the appeal process.

**Objectives:** To teach participants the proper methods and techniques involved in the appraisal of mobile homes. To provide for the proper administration of Georgia statutes and rules and regulations.

**Prerequisites:** None

**Instructor:** Ben Pope

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**Review of Income**

**Description:** The Review of Income is a two and a half-day course that provides a review of methods for valuing income-producing properties. The course includes instruction in phases of income property valuation, from income and expense statement analysis to basic methods of capitalization and application.

**Content:** Provides participants with a review of basic knowledge of the methods and techniques involved in the valuation of income producing properties. Various subject areas covered in the course including:

- Development of Annual Net Operating Income, Capitalization Rate Development, and application.
- Also, provides a brief review of Yield Capitalization.

**Objectives:** To serve as a workshop for those who attended prior certification courses to review the skills taught for using the income approach to value commercial properties. Also, designed for those with experience obtained in Course II wishing to maintain or update those skills; or those preparing for the Appraiser III or Appraiser IV exams.

**Prerequisites:** Course I, Course IA, and Course II

**Instructor:** Chuck Nazerian
**Specialized Assessments Workshop**

**Description:** This 2½ day workshop covers the requirements and criteria to be considered in determining eligibility, and property valuation for forest land protection act of 2008, conservation use, preferential, brownfield, rehabilitated historic, and landmark historic properties.

**Content:** Participants will cover a review of pertinent statutes that must be considered by the assessors when qualifying property for the various covenants that property may qualify for.

**Objectives:** The participant will receive a basic understanding of the administration of various property covenants. Updating annual use values, applying indexes to flpa property. Procedures on when to send a notice of breach, when to send a continuation, etc.

**Prerequisites:** Course I

**Instructor:** Kenny Colson

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**Verification of Personal Property Reports**

**Description:** The Verification of Personal Property Reports is a 2½ day hands-on course designed to assist the personal property appraiser/auditor in their duties by teaching specific methods and techniques that can be used to verify information in the schedules within the personal property return.

**Content:** Participants will learn how to develop a verification program including the following:

- Maintenance of files, reconcile personal property return schedules to financial records; recognize which documents are useful for verification purposes; and use common sense to understand the relationships between financial and non-financial information and how it applies to the discovery and valuation of personal property.

**Objectives:** To teach the development of a verification program and to train the appraisal staff to implement the necessary procedures.

**Prerequisites:** Course I, Course III, and Basic Accounting Workshop

**Instructor:** Michelle Hughes
**Wingap Basic Data Entry**

**Description:** Wingap Basic Data Entry is a five-day forty (40) hour computer lab course that covers the fundamental daily operations of Wingap/Wingap SQL.

**Content:** Fundamental operations includes creating new real property, ownership changes, transfers, duplications, covenant entry, sketching houses, entry of residential, commercial and accessory improvements, and land entry.

**Objectives:** Familiarize the attendee with the Wingap menu system for enhanced navigation within the system. Instruct the attendee in data entry techniques to expedite data entry. Train attendees in the use of the sketching module.

**Prerequisites:** None

**Instructor:** Tracy Thomas

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**Wingap Digest Administration**

**Description:** Wingap Digest Administration is a two and a half day, twenty (20) hour computer lab course providing hands-on instruction into the annual digest administration process.

**Content:** Course includes digest preparation and administrative functions such as sales ratio analysis, reappraisal of mass properties, data edits, creation of annual notices of assessment, digest submission reports, file and digest exports.

**Objectives:** Provide proper instruction and usage of administrative and digest functions that typically happen only once per year such as data edits, notices of assessment, reappraise, yearend cleanup, digest and data exports.

**Prerequisites:** None

**Instructor:** Tracy Thomas
**Wingap Technical Workshop**

**Description:** Wingap Technical Workshop is a five day, forty (40) hour computer lab course that provides instruction of database administration and report engines contained in Wingap/Wingap SQL. (Part 1 of 2)

**Content:** Provides hand-on training of SQL Server tools that includes SQL Server Management Studio (SSMS), SQL Master, and SQL Server Reporting Services (SSRS).

**Objectives:** Prepare the attendee for producing necessary reports on their own. Acquaint the attendee with the use of the Sales Analysis tool. Train the attendee in the use of a database manager.

**Prerequisites:** Familiarity with the use of computers

**Instructor:** Tracy Thomas