

**Georgia Certification Program for Tax Assessors & Appraisers**  
**Course Descriptions**  
**GREAB Approved Courses**

**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. This class is reserved for office staff, Appraiser I's and Appraiser II's.

**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

**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

### **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

### **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 provides detailed instruction on methods, techniques, and other 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. This workshop is designed for the appraisal staff that will be managing the actual application of soil values and the annual maintenance thereof.

**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. In addition, participants will apply the criteria and components that are necessary in the actual application of all values generated by the various covenants. Participants will also be provided with the knowledge and skills necessary in the establishment of all potential breach notices and the required correspondence to taxpayers. Participants will also perform various case studies creating all required values and calculating covenant penalties based on various situations. This work shop will be more "hands on" administration of the integral components of how the covenants are administered.

**Objectives:** To instruct participants in the methods and techniques involved in the establishment of approving, administering, and breaching specialized assessment covenants. To learn how to properly administer all other required correspondence to taxpayers related to the administration of the various covenants.

**Prerequisites:** Course I

**Instructors:** 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

### **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 must take Course I, Georgia Assessment Administration, Exempt Properties, and Specialized Assessments. Appraisers must have taken Course I and Course IA.

**Prerequisites:** None

**Instructor:** Joe Adams

### **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

**Instructor:** Blair McLinn

### **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

### **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

### **Hearing Officer Annual Update**

**Description:** This 4-hour workshop provides continuing education credit for Hearing Officers to maintain eligibility for hearing ad valorem tax appeals.

**Content:** Participants will review recent legislation, current case law, and updates on appraisal and equalization procedures. Also covered is updates on Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence.

**Objectives:** Students will participate in mock ad valorem tax hearings to develop the needed skills to administer the appeal process. Apply Georgia ad valorem tax appraisal law and regulations in resolving issues of value or uniformity of property valuations.

**Prerequisites:** None

**Instructor:** Mark Loyd

### **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