

GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION



WinGAP Personal Property

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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 procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

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Disclaimer

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About this Manual

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Acknowledgements

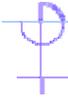
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Table of Contents

Introduction	4
Section One – System Administration.....	8
Exercise One – System Setup.....	9
Task 1 Load Background Data	9
Task 2 Password Administration	17
Task 3 Schedules and Tables	21
Task 4 Depreciation.....	23
Section Two – File Relationships.....	25
Exercise Two – Relational Databases.....	26
Task 1 Define databases	26
Task 2 File Locations.....	28
Task 3 Database Utility.....	29
Section Three – Application Operation	30
Exercise Three – Beginning Data Entry	31
Task 1 Adding Records	31
Task 2 Owner Records.....	33
Task 3 Account records.....	36
Exercise Four – Recalling and Deleting Records	38
Task 1 Owner Search.....	38
Task 2 Account Search.....	41
Exercise Five – Transferring Accounts and Account Items	45
Task 1 How to Transfer an Account	45
Task 2 How to Transfer Account Items.....	46
Exercise Six – Administering Future Year	49
Task 1 Setting Up Future Year	49
Task 2 Adding a New Account.....	50
Section Four – Aircraft	51
Exercise Seven – Data Entry for Aircraft.....	52
Task 1 Adding an Owner Record.....	53
Task 2 Adding an Account Record	53
Task 3 Adding Account Item Records for Aircraft	53
Task 4 Attaching a Digital Picture.....	57
Section Five – Marine Personal Property.....	60
Exercise Eight – Importing DNR Data File / Print Returns For New Boats	61
Task 1 Importing DNR boat registration information.....	61
Task 2 Printing Marine Personal Property Returns.....	62
Exercise Nine – Data Entry for Marine Personal Property.....	64
Task 1 Adding a NEW boat from the DNR registration file	65
Task 2 Setting up an account record for a NEW boat added from the DNR registration file.....	67
Task 3 Adding an account Item (boat) for a NEW boat added from the DNR registration file.....	68
Task 4 Adding an account Item (motor) for a NEW boat added from the DNR registration file.....	76

Task 5	Attaching a Digital Picture.....	78
Exercise Nine – Download New Prices and Update Values of Watercraft		82
Task 1	Download the new values from the FTP site.....	82
Task 2	Uncompressing the ABOS file. Error! Bookmark not defined.	
Task 3	Reappraise all boats.	84
Exercise Ten – Data Entry for Business Personal Property		87
Task 1	Basic data entry on an account.....	90
Task 2	Entering Machinery, Equipment, Furniture, and Fixtures from a return.	101
Task 3	Adding Inventory	105
Section Seven – Review		114
Glossary.....		124



Using This Manual

Introduction

This manual contains step-by-step instructions on how to perform certain processes. You should be aware that each exercise provides a single path through WinGAP's tools. In most cases, there are various ways to maximize tool usage, depending on the individual project. This manual is provided to the student, along with all the information used along with presentation slides used by the instructor. This provides the capability for recreating the processes performed in class at a later date, as well as a review of the theory involved.

This document is more than an exercise manual. It provides key points on any theory involved, in the hope that the user can better understand what the software is doing.

Notational Conventions

- Tasks** Each exercise is split into a set of tasks. After the course, these tasks will help you find a section where you performed a certain set of steps. The instructor may use these tasks to split exercises into sections.
- Bold Text** Any text, which is bold, indicates a filename, icon label, or parameter to be changes. Icons will be identified by a graphic in the margins.
- Insets** These italicized captions will appear in the outside margin of the page. They will define terms or explain theory behind the steps you are being asked to perform.
- Graphics** To help you locate icons and objects used in the exercises, many of the icons are printed in the text.
- Questions** These appear in bold and italics. The instructor may quiz you about them following each exercise.

The following graphics are also used for particular purposes:



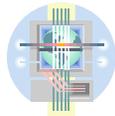
This is a note or a quick tip. It gives additional relevant information, or describes other ways of using the software.



This is a warning. It tells you about pitfalls and how to avoid producing errors.



This is a reference. It provides you with additional theory or science that will help you use the tools.



This is information relating to the application of the current tool or operation.

Mouse Conventions



LMB Left mouse button

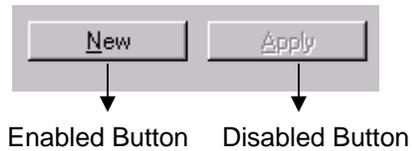
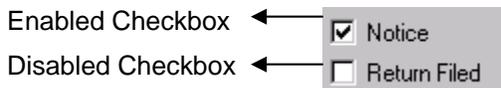
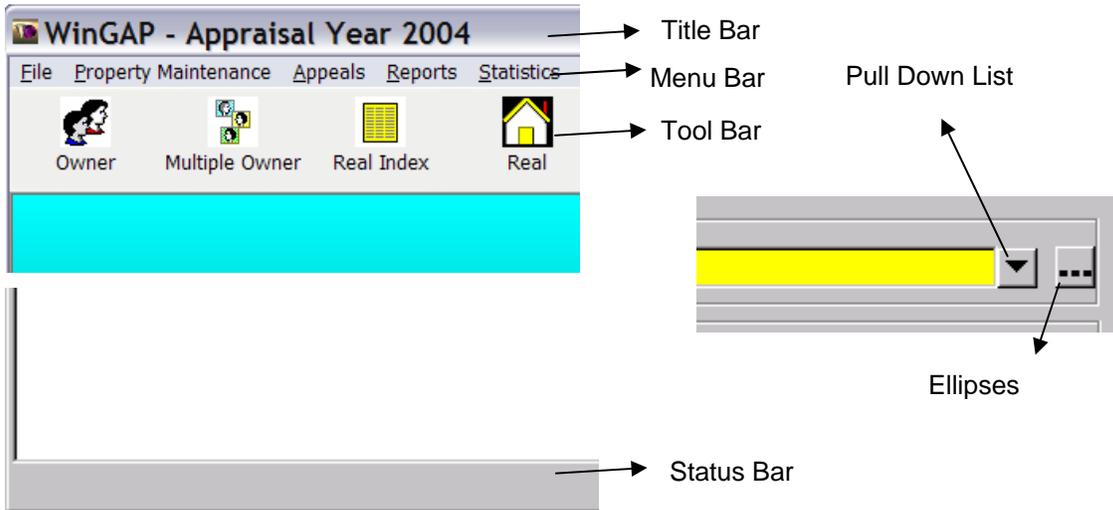


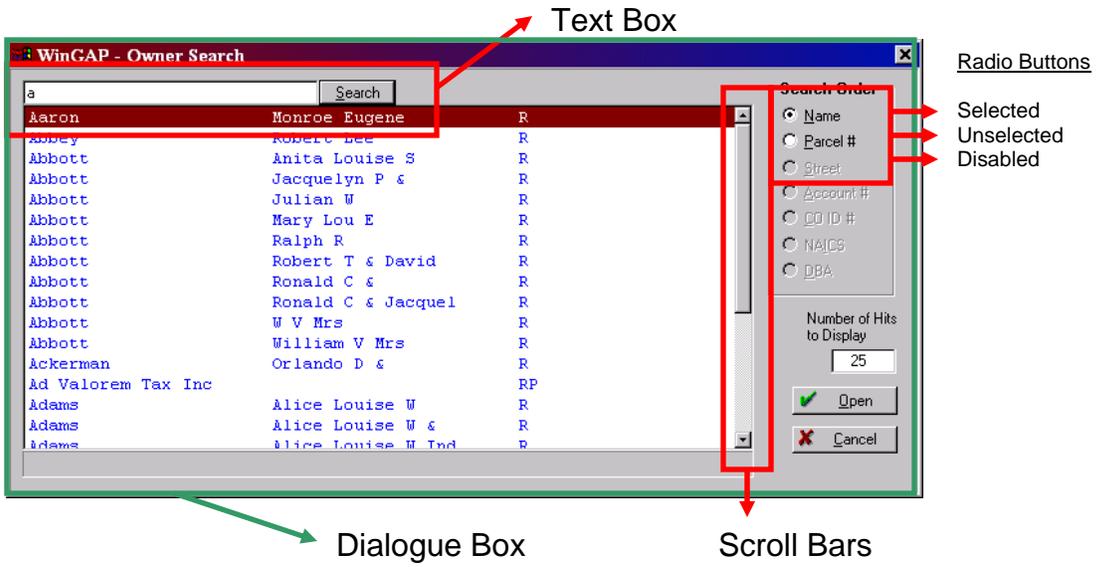
RMB Right mouse button



LMB+ Shift plus left mouse button

Windows Terminology





Section One – System Administration

Section Objective

In this section, you will learn how to configure the software for use in your county.

The focus will be on system security, tables and schedules necessary for the software to produce accurate results. There will be significant discussion of appraisal theory and how the software incorporates this into its operation.

Taxation Issues

Personal property, unlike real property does not lend itself to easy statistical testing. This is primarily due to a lack of a readily available source of sales information that can be used as a basis for sales ratio analysis.

Therefore, it becomes more important to focus on the procedures used in the appraisal process to insure that equity exists between individual taxpayers. It is important to remember though that uniformity of methodology does not guarantee uniformity of results. It is the latter that is of most importance to the ad valorem appraiser.

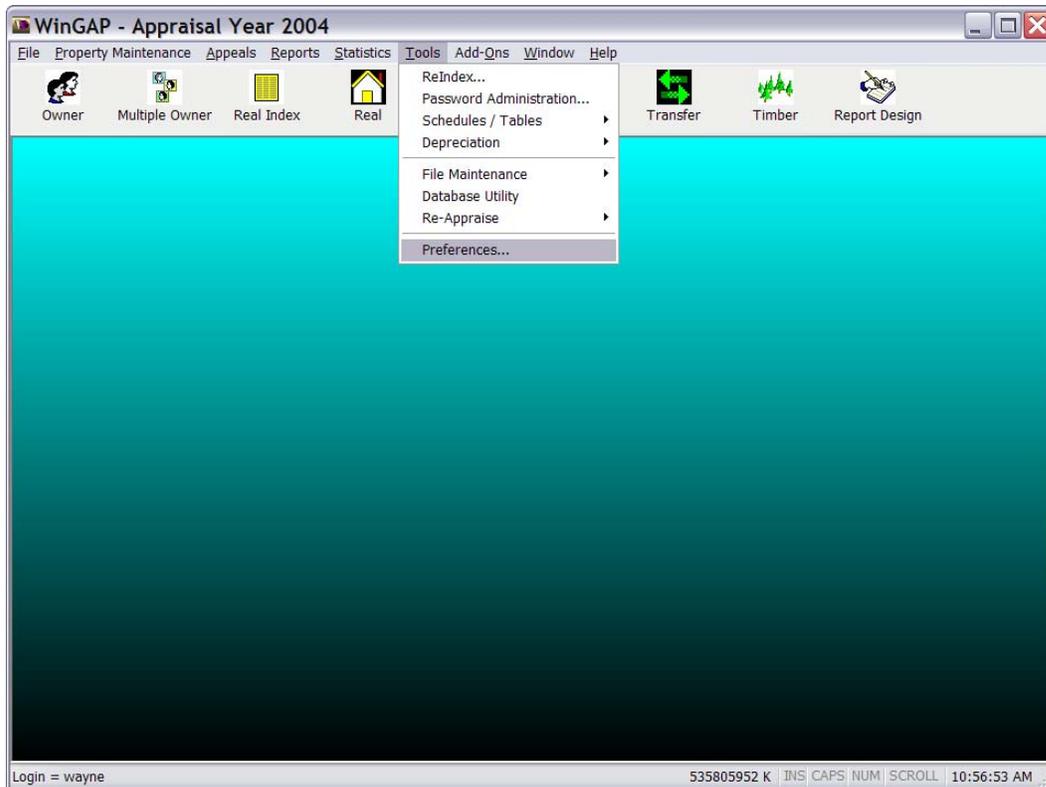
The appraiser must then consider all three approaches to value and depending on the circumstances surrounding the individual property choose the most appropriate one.

Exercise One – System Setup



Objective: To gain an understanding of how to configure the software for use at your office.

You will learn how to determine system security needs in your office and how to set up and limit access to the files through the program.



Task 1 Load Background Data

1. From the WinGAP menu bar LMB on Tools. Then click on Preferences



You can also access these menus through the keyboard by holding down the Alt key and pressing the underlined letter for the desired menu. In the above example you would hold down the Alt key and press the T key.

2. This will open the Preferences dialogue. Fill in the appropriate information using the textboxes in the area labeled County Information.



To save time and to make sure that information is entered accurately you should use the tab key to move between entry fields.

Personal Prebill MH Transfer Timber Report Design Wild Search

WinGAP - Preferences

County Information

County Name: Lee Exempt from Provisions of HB233 for this county

Address: P. O. Box 424

City / State / Zip: Leesburg GA 31763

Phone / Ext: (229)759-6010 Email:

Fax: () - Web:

Point/Base Costs

Residential	100.00
Commercial	100.00
Commercial Base	1.00
Accessory	10.00

Depreciation Years

Residential	2005
Commercial	2005
MFG Housing	2008
Accessory	2005

Other Options

<input checked="" type="checkbox"/> Truncate Values	<input checked="" type="checkbox"/> Auto-Reasons (Real)
<input type="checkbox"/> Disable Logins	<input checked="" type="checkbox"/> Auto-Reasons (Pers)
<input checked="" type="checkbox"/> bBrowser Cost Form	<input checked="" type="checkbox"/> PT50R = LIVE DATA
<input type="checkbox"/> Lock System	<input type="checkbox"/> COA Auto-Flag
<input type="checkbox"/> Rnd Area Mult to 6 dec.	<input type="checkbox"/> Hide Comments
<input type="checkbox"/> Attic: Use Max/Min Area	<input type="checkbox"/> Bsmt: Use Max/Min Area

Special District Description: Field Review - 2009

Parcel Number Template: XXXXX:XXXX:XXXX:XXXX

Customize Lendor Label: Lendor

Customize Occupancy Label: Occupancy

Customize Fireplace Label: Fireplace / Misc

Appraisal Year: 2010

Rural Acre Break: 25.01

PU Eq Ratio %: 35.62

Return Deadline: 04/01/2010

Default Startup Directory: Lee_2010

Guest Startup Directory: lee_2010

Freeport Information is now found in tax district schedule

ABOS Default: Retail

Land Influences: Compound

ABOS Yr: 2010

NADA Yr: 2010

Help Close

Enter your county information here. This will be used to print assessment notices and return forms

Next, make sure the Disable Logins is NOT checked. Also, notice there are three other check boxes these should also be unchecked. You will learn what these options do in later exercises.

Personal Prehill MH Transfer Timber Report Design Wild Search

WinGAP - Preferences

County Information

County Name: Lee Exempt from Provisions of HB233 for this digest year

Address: P. O. Box 424

City / State / Zip: Leesburg GA 31763

Phone / Ext: (229)759-6010 Email:

Fax: () - Web:

Point/Base Costs

Residential	100.00
Commercial	100.00
Commercial Base	1.00
Accessory	10.00

Depreciation Years

Residential	2005
Commercial	2005
MFG Housing	2008
Accessory	2005

Other Options

- Truncate Values
- Disable Logins
- bBrowser Cost Form
- Lock System
- Rnd Area Mult to 6 dec.
- Attic: Use Max/Min Area
- Auto-Reasons (Real)
- Auto-Reasons (Pers)
- PT50R = LIVE DATA
- COA Auto-Flag
- Hide Comments
- Bsmt: Use Max/Min Area

Special District Description: Field Review - 2009

Parcel Number Template: XXXX\XXXX\XXXX\XXXX

Customize Lendor Label: Lendor

Customize Occupancy Label: Occupancy

Customize Fireplace Label: Fireplace / Misc

Appraisal Year: 2010

Rural Acre Break: 25.01

PU Eq Ratio %: 35.62

Return Deadline: 04/01/2010

Default Startup Directory: Lee_2010

Guest Startup Directory: lee_2010

Freeport Information is now found in tax district schedule

ABOS Default: Retail

Land Influences: Compound

ABOS Yr: 2010

NADA Yr: 2010

Help Close



If you use the tab key to navigate to the Disable Logins checkbox you can uncheck the box using the space bar.

- Notice the depreciation years. These do not pertain to personal property. Changes to these fields will affect real property types throughout the county. Changes to these fields should only be made at the direction of the Chief Appraiser.

WinGAP - Preferences

County Information

County Name: Lee Exempt from Provisions of HB233 for this digest year
 Address: P. O. Box 424
 City / State / Zip: Leesburg GA 31763
 Phone / Ext: (229)759-6010 Email:
 Fax: () - Web:

Point/Base Costs

Residential	100.00
Commercial	100.00
Commercial Base	1.00
Accessory	10.00

Depreciation Years

Residential	2005
Commercial	2005
MFG Housing	2008
Accessory	2005

Other Options

Truncate Values Auto-Reasons (Real)
 Disable Logins Auto-Reasons (Pers)
 bBrowser Cost Form PT50R = LIVE DATA
 Lock System CDA Auto-Flag
 Rnd Area Mult to 6 dec. Hide Comments
 Attic: Use Max/Min Area Bsmt: Use Max/Min Area

Special District Description: Field Review - 2009
 Parcel Number Template: XXXXXXXXXXXXXXXX
 Customize Lendor Label: Lendor
 Customize Occupancy Label: Occupancy
 Customize Fireplace Label: Fireplace / Misc

Appraisal Year: 2010
 Rural Acre Break: 25.01
 PU Eq Ratio %: 35.62
 Return Deadline: 04/01/2010
 Default Startup Directory: Lee_2010
 Guest Startup Directory: lee_2010

Freeport Information is now found in tax district schedule

ABOS Default: Retail
 Land Influences: Compound
 ABOS Yr: 2010
 NADA Yr: 2010

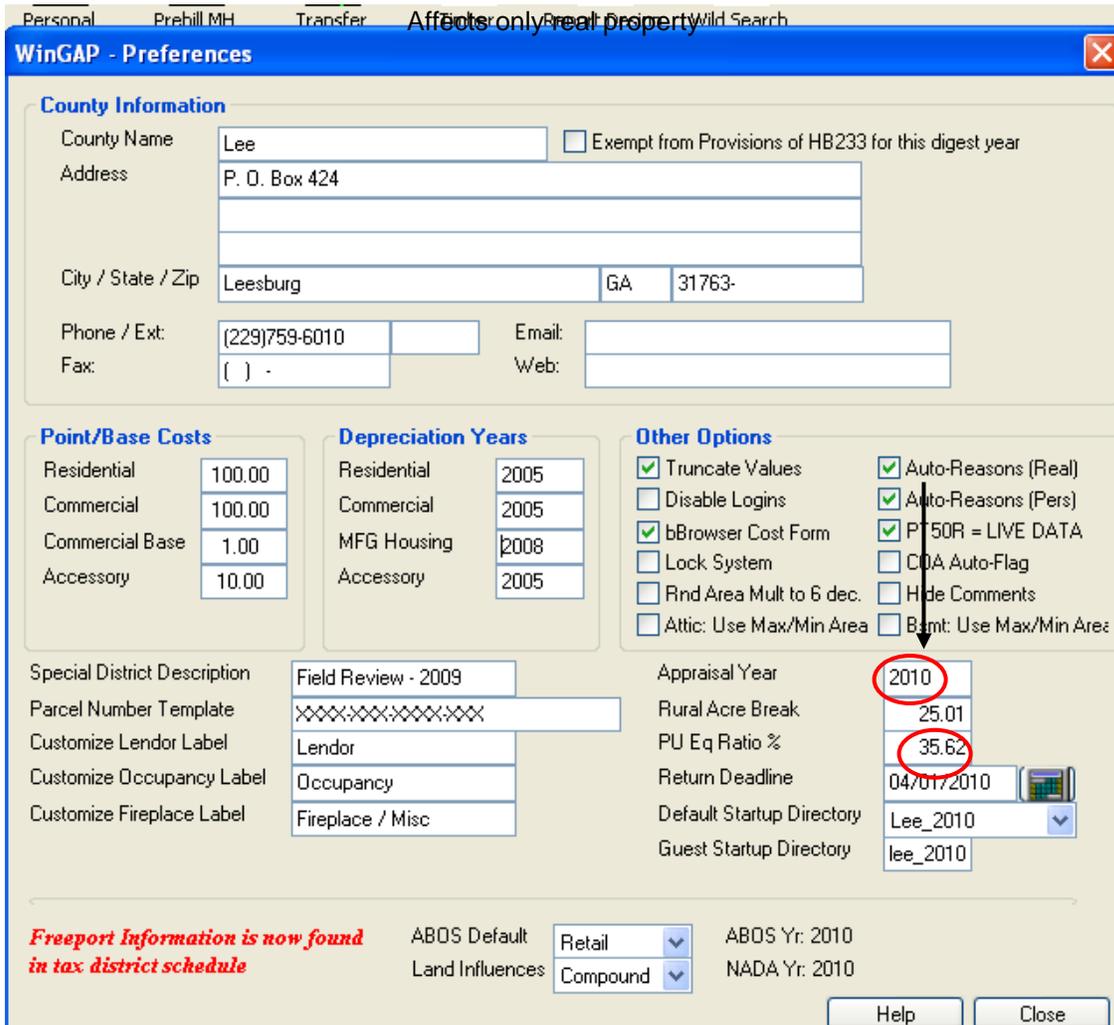
Help Close

- The same is true about the Point/Base Costs. These do not pertain to personal property. Changes to these fields will affect real property types throughout the county. Changes to these fields should only be made at the direction of the Chief Appraiser.



If you are unsure whether a change should be made to this dialogue DON'T MAKE IT! Changes to values initiated from this dialogue are reversible, but unintended results may not be recognized until it is too late.

- 5. Of supreme importance is the Appraisal Year. This controls the depreciation of personal property under the cost approach. This should be set to the current digest year.



- 6. The PU Eq Ratio % is the entry field where you can enter the public utility equalized ratio percentage. This is determined by the Revenue Department and furnished to the county along with the values for the public utilities. This must be entered prior to entering the values themselves.

- The next item that should be set is the deadline for filing tax returns. You may enter the date directly or you may click on the calendar button and navigate to the correct date.

The screenshot shows the WinGAP - Preferences dialog box with the following sections:

- County Information:** County Name: Lee; Address: P. O. Box 424; City / State / Zip: Leesburg, GA, 31763; Phone / Ext: (229)759-6010; Fax: [] - ; Email: ; Web: ; Exempt from Provisions of HB233 for this digest year.
- Point/Base Costs:** Residential: 100.00; Commercial: 100.00; Commercial Base: 1.00; Accessory: 10.00.
- Depreciation Years:** Residential: 2005; Commercial: 2005; MFG Housing: 2008; Accessory: 2005.
- Other Options:**
 - Truncate Values
 - Disable Logins
 - bBrowser Cost Form
 - Lock System
 - Rnd Area Mult to 6 dec.
 - Attic: Use Max/Min Area
 - Auto-Reasons (Real)
 - Auto-Reasons (Pers)
 - PT50R = LIVE DATA
 - COA Auto-Flag
 - Hide Comments
 - Bsmt: Use Max/Min Area
- Special District Description:** Field Review - 2009
- Parcel Number Template:** XXXXXXXXXX
- Customize Lendor Label:** Lendor
- Customize Occupancy Label:** Occupancy
- Customize Fireplace Label:** Fireplace / Misc
- Appraisal Year:** 2010
- Rural Acre Break:** 25.01
- PU Eq Ratio %:** 35.62
- Return Deadline:** 04/01/2010
- Default Startup Directory:**
- Guest Startup Directory:**
- ABOS Default:** Retail
- Land Influences:** Compound
- ABOS Yr:** 2010
- NADA Yr:** 2010

A **Calendar** widget is open, showing April 2010. The date 04/01/2010 is highlighted in blue. The calendar grid is as follows:

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

At the bottom of the dialog, it says "User ID = eadeen".



The advantages of using the calendar button to set a date include the ability to see when deadlines fall on weekends so that you can adjust these appropriately.

8. The final entry fields we should check are the Freeport percentages. Notice that the Freeport fields are missing. These updates are now done in the schedule file for each tax district.

Personal Prebill MH Transfer Timber Report Design Wild Search

WinGAP - Preferences

County Information

County Name: Lee Exempt from Provisions of HB233 for this digest year
 Address: P. O. Box 424
 City / State / Zip: Leesburg GA 31763
 Phone / Ext: (229)759-6010 Email:
 Fax: () - Web:

Point/Base Costs

Residential	100.00
Commercial	100.00
Commercial Base	1.00
Accessory	10.00

Depreciation Years

Residential	2005
Commercial	2005
MFG Housing	2008
Accessory	2005

Other Options

<input checked="" type="checkbox"/> Truncate Values	<input checked="" type="checkbox"/> Auto-Reasons (Real)
<input type="checkbox"/> Disable Logins	<input checked="" type="checkbox"/> Auto-Reasons (Pers)
<input checked="" type="checkbox"/> bBrowser Cost Form	<input checked="" type="checkbox"/> PT50R = LIVE DATA
<input type="checkbox"/> Lock System	<input type="checkbox"/> COA Auto-Flag
<input type="checkbox"/> Rnd Area Mult to 6 dec.	<input type="checkbox"/> Hide Comments
<input type="checkbox"/> Attic: Use Max/Min Area	<input type="checkbox"/> Bsmt: Use Max/Min Area

Special District Description: Field Review - 2009
 Parcel Number Template: XXXX:XXXX:XXXX:XXXX
 Customize Lendor Label: Lendor
 Customize Occupancy Label: Occupancy
 Customize Fireplace Label: Fireplace / Misc

Appraisal Year: 2010
 Rural Acre Break: 25.01
 PU Eq Ratio %: 35.62
 Return Deadline: 04/01/2010
 Default Startup Directory: Lee_2010
 Guest Startup Directory: lee_2010

Freeport Information is now found in tax district schedule

ABOS Default: Retail
 Land Influences: Compound
 ABOS Yr: 2010
 NADA Yr: 2010

Help Close



If you would like to know more about Freeport and the proper administration of the statute you may read O.C.G.A. §§ 48-5-48.1 & 48.2. This subject is also covered COURSE III – The Valuation of Personal Property.



Entry for Freeport percentages now takes place here. Prior to this update cities had to manually calculate their percentages. WinGAP now facilitates variable percentages for all tax districts.

WinGAP - Tax Districts

TAXDISTRICT	DESCRIP	HEAVYEQUIP	MOTORVEH	MOBILEHOME	TIMBER100	INC_UNINC	C
01	LEESBURG	0	0	0	0	U	
02	SMITHVILLE	0	0	0	0	U	
03	COUNTY (UNINCORPORATED)	0	0	0	0	U	

Tax District: Description: Incorporated

40% Heavy Equip	<input type="text" value="0"/>	County Freeport Raw Material %	<input type="text" value="1.00"/>	City Freeport Raw Material %	<input type="text" value="1.00"/>
40% Motor Veh	<input type="text" value="0"/>	County Freeport Finished Goods %	<input type="text" value="1.00"/>	City Freeport Finished Goods %	<input type="text" value="1.00"/>
40% Mobile Home	<input type="text" value="0"/>	County Freeport Out of State %	<input type="text" value="1.00"/>	City Freeport Out of State %	<input type="text" value="1.00"/>
100% Timber	<input type="text" value="0"/>				

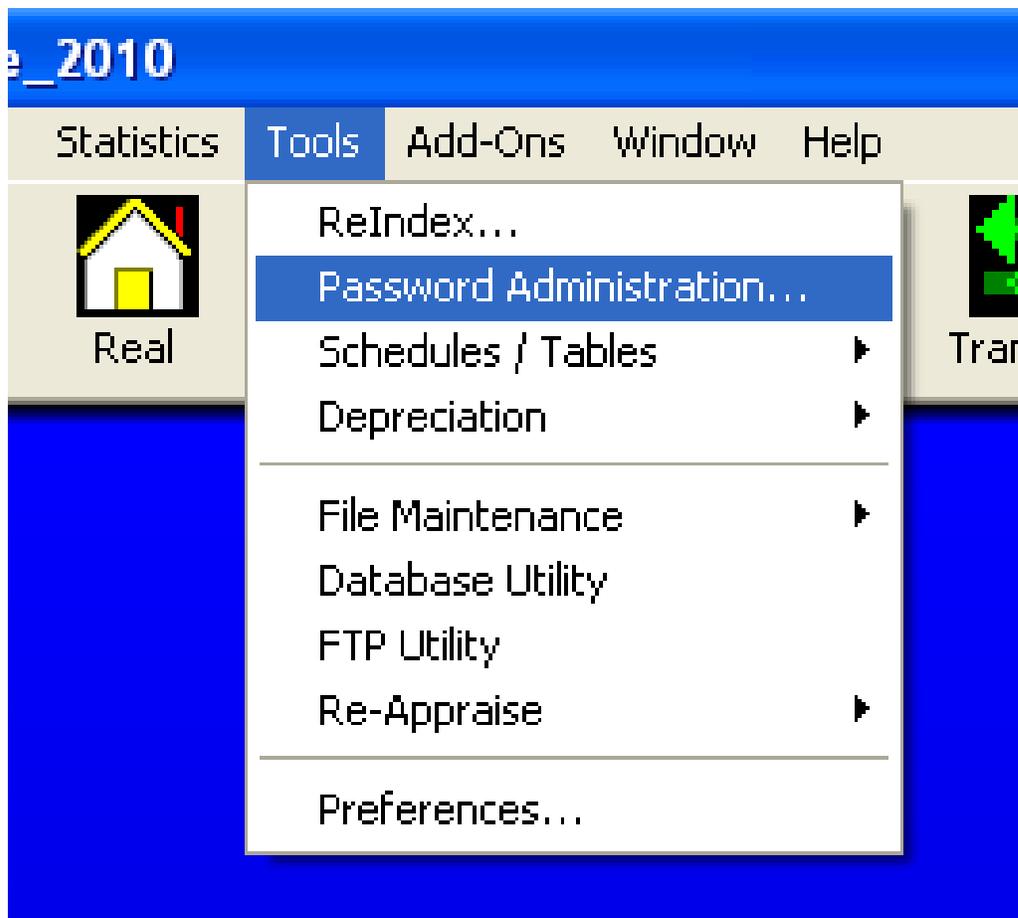
Buttons: Help, Cancel, New, Delete, Apply, OK

Task 2 Password Administration

1. Click on Tools and then click on Password Administration.



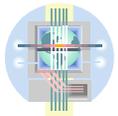
Notice that some menu items are followed by an ellipses (...) and some are followed by an arrow (▶). An ellipses indicates that clicking on this option will bring up a dialogue box. Clicking on a menu option with an arrow will bring up another menu.



- Once the User Administration dialogue appears you may begin setting up system security.



The level and type of password authorization will depend on several things: the number of users, the level of expertise of the users, and the specific job duties of each user.



*Passwords should consist of both upper and lower case letters, numbers and at least one symbol (i.e. !, @, #, \$, %, ^, &, *). An example of a good password is !Tinchair87. If you are not going to use a relatively "hack proof" passwords then you should probably not bother with them at all.*

- To add a new user you should click on the  button down at the lower right hand portion of the dialogue.

Why should you use passwords?

What do you think is happening when you do this?

- To add the user you type the user's name and password in the appropriate fields.

WinGAP - User Administration

Users: wayne

Current User

Login ID: wayne

Password: ●●●●●●●●

Confirm Password: ●●●●●●●●

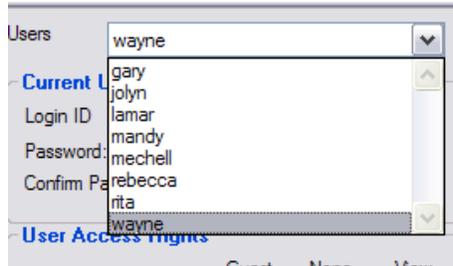
- Once you have entered the above information then you can assign rights to that user. For example if the user you are creating is a clerk who does not need to access all the parts of the program you might want use the settings below:

User Access Rights

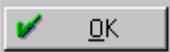
	Guest	None	View	Edit		Guest	None	View	Edit
Owner	<input type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>	Other			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Real Property			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Aircraft			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Res Improvements			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedules - Real			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Com Improvements			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedules - Pers			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Accessory Imps			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Admin		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Land			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Reports		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sales			<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reindex		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Appeals			<input type="checkbox"/>	<input checked="" type="checkbox"/>	Edit Log		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Mobile Homes			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Re-Appraise		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Personal Property			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Import / Export		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Boats			<input checked="" type="checkbox"/>	<input type="checkbox"/>	Database Utility		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Inventory		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Override		<input checked="" type="checkbox"/>		<input type="checkbox"/>
Cost / MEFF		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	GIS		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. Once you have completed assigning access rights you should click on the  button in order to save the settings. At this point you can add another user, edit an existing user's settings or quit.

7. To edit an existing user you must select that user from the pull down list.



8. To remove an existing user select the user's name and click on the delete button . It is important that you understand that clicking on this will IMMEDIATELY REMOVE THE USER. No other challenge will be issued. Be sure you intend to delete the current user. If you delete a user by mistake then you must add that user back as new user.

9. To quit this operation you may click on the OK button  in the lower right hand portion of the dialogue or you may click on the cancel button  located in the lower left hand portion of the dialogue or you can click on the close button  in the upper right hand corner of the dialogue.



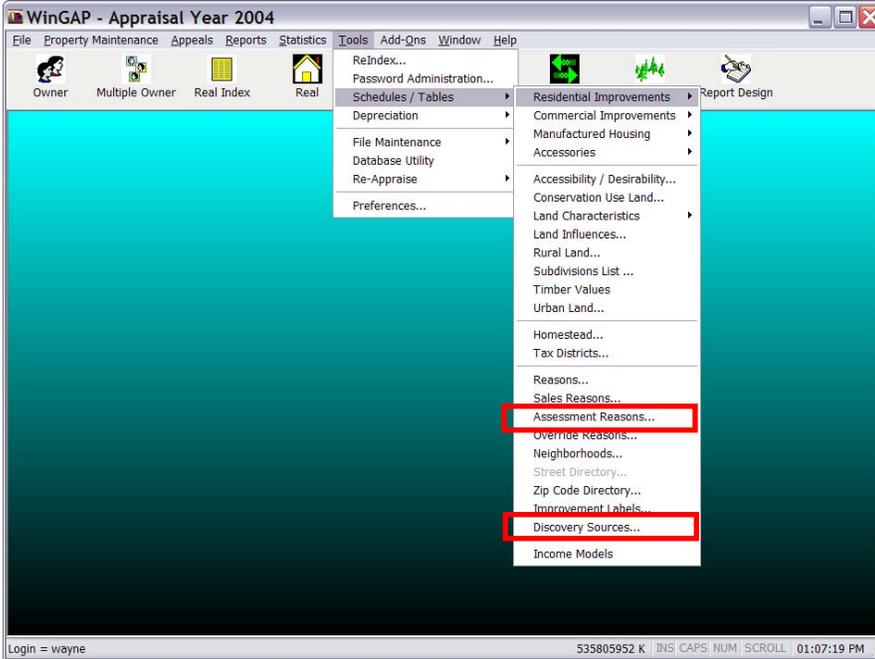
If you choose to click on either close or cancel you should click on apply in order to save any changes. Close or cancel will exit the dialogue without saving the last changes you made (Except for deletions).

What are the steps, in order, to edit the rights/permissions of an existing user?

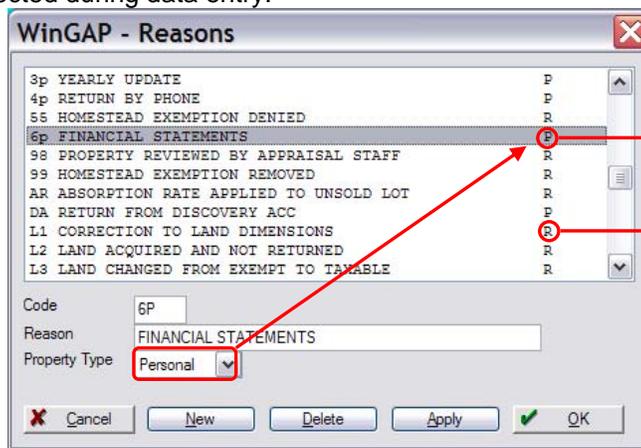
If you delete an existing user accidentally, what steps must you take to recover the deleted user?

Task 3 Schedules and Tables

1. Click on Tools on the menu bar and then on Schedules / Tables. There are two selections on this menu of interest to the personal property appraiser. These two selections are Assessment Reasons and Discovery Sources.



2. If you LMB on Assessment Reasons you will activate a new dialogue. Displayed will be a list of assessment reasons. These reasons will appear on a pull down list during data entry and will ultimately be printed on the change of assessment notice sent to the taxpayer if selected during data entry.



This is a personal property reason and will display only when assigning reasons to personal property

This is a real property reason and will display only when assigning reasons to real property



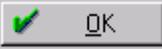
The Code for each reason is assigned by the user. The Code can be any two numbers, characters or combination of the both. This allows for many possible combinations.



While no statutory requirements exist concerning the language to be included for change of assessment reasons for personal property these should be clear, concise and as non-technical as possible.

- To add a new reason you should click on the  button down at the lower left hand portion of the dialogue.
- To quit this operation you may click on the OK button  in the lower right hand portion of the dialogue or you may click on the cancel button  located in the lower left hand portion of the dialogue or you can click on the close button  in the upper right hand corner of the dialogue.
- If you LMB on Discovery Sources on the Tools>>Schedules / Tables menu you will activate a new dialogue. Displayed will be a list of Discovery Sources. These reasons will appear on a pull down list during data entry and will allow the appraiser to chart the effectiveness of the discovery sources used by the county to detect new personal property accounts if selected during the initial data entry of a personal property account.



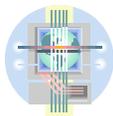
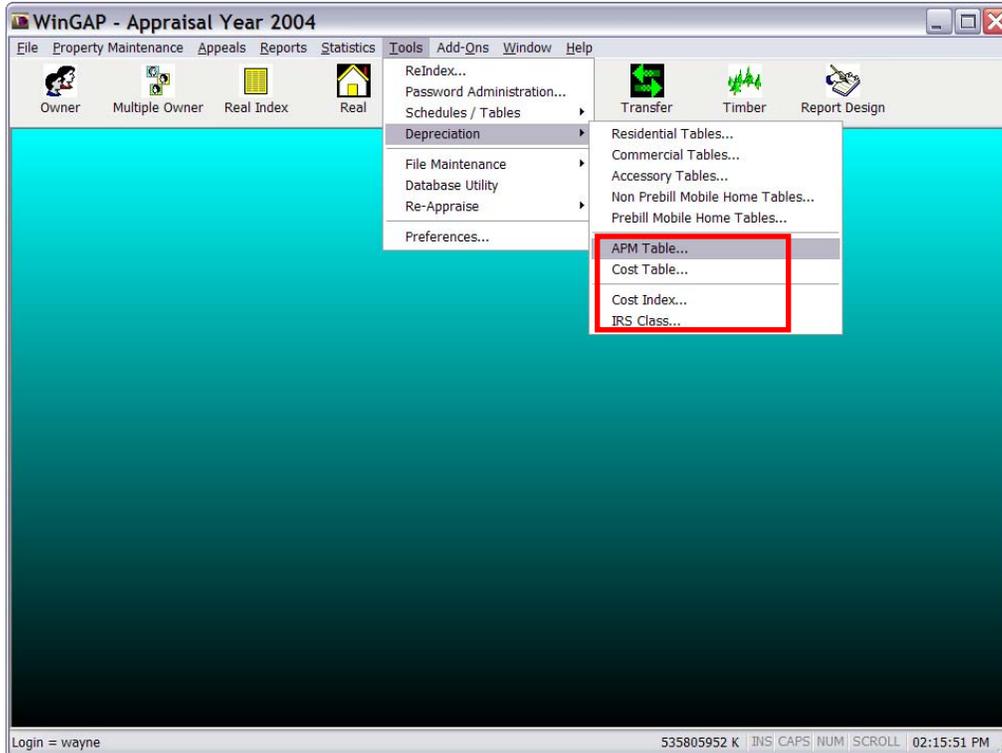
- To add a new reason you should click on the  button down at the lower left hand portion of the dialogue.
- Type the discovery source and then click (LMB) on the  or  buttons.



If you would like to know more about discovery sources and the proper administration of personal property for ad valorem taxation this is covered in COURSE III – The Valuation of Personal Property.

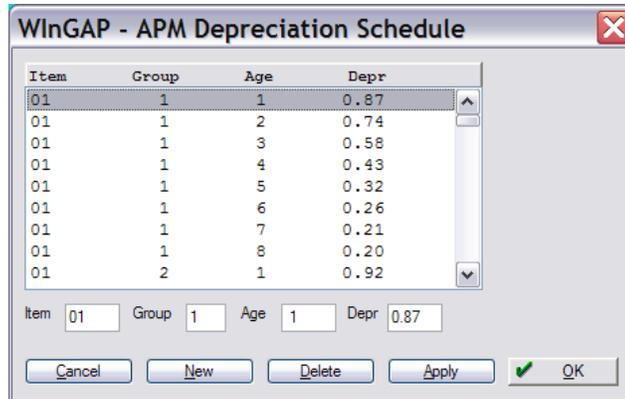
Task 4 Depreciation

1. Click on Tools on the menu bar and then hover on Depreciation another menu will appear. There are four selections on this menu of interest to the personal property appraiser. These four selections are APM Table, Cost Table, Cost Index and IRS Class.



Of the four selections that concern personal property depreciation applicable to the cost approach to value, the user only need be concerned with the APM Table. The other three tables were developed prior to the adoption of the appraisal procedures manual by the Georgia Department of Revenue in 2000.

- If you click (LMB) on APM Table you will activate a new dialogue. Displayed will be a table that will allow the appraiser to list the composite conversion factors from the appraisal procedures manual. These factors will be automatically entered during data entry depending upon the appraisal year and the year of acquisition of the individual entries made using the basic cost approach during data entry.



- To add a new factor you should click on the  button down at the lower left hand portion of the dialogue.
- Type the Item, Group, Age, and Factor and then click (LMB) on the  or  buttons.
- To edit an existing entry you should select the line item you wish to edit. Then modify the Item, Group, Age or Factor and the click (LMB) on the  or  buttons.

Where do the factors entered in to the depreciation table come from?

If a taxpayer questions the validity of the factors used for depreciation how would you respond?

Section Two – File Relationships

Section Objective

In this section, you will learn what relational databases are and the different associations between files and databases in the software.

The focus will be on logical relationships between data elements and where information is entered. There will be some discussion of basic programming principals and how this is incorporated into the software.

Taxation Issues

The organization of data may affect the ability of the board of tax assessors and/or the tax commissioner to properly carry out their duties depending on how the property information is maintained.

Exercise Two – Relational Databases



Objective: To gain an understanding of how information is organized by the software.

You will learn how the software organizes the files so that you may later retrieve and otherwise administer the property records contained in the software.

Task 1 Define databases

The smallest element of information in computer terms is a single piece of data this is known as a bit. A bit is either a “1” or a “0”. Think of it like a light switch, it can be “on” or “off”.

Eight bits form what is known as a byte. A byte can represent a single character or number. For example a byte that looked like this: “00000001” would represent the number one. More complex data can be input, stored, and manipulated by stringing many bytes together. For example the word “dog” is made up of three bytes of data as is the number “333”.

1024 bytes of data is known as a kilobyte, 1024 kilobytes of data is known as a megabyte, 1024 megabytes of data is known as a gigabyte and so forth.

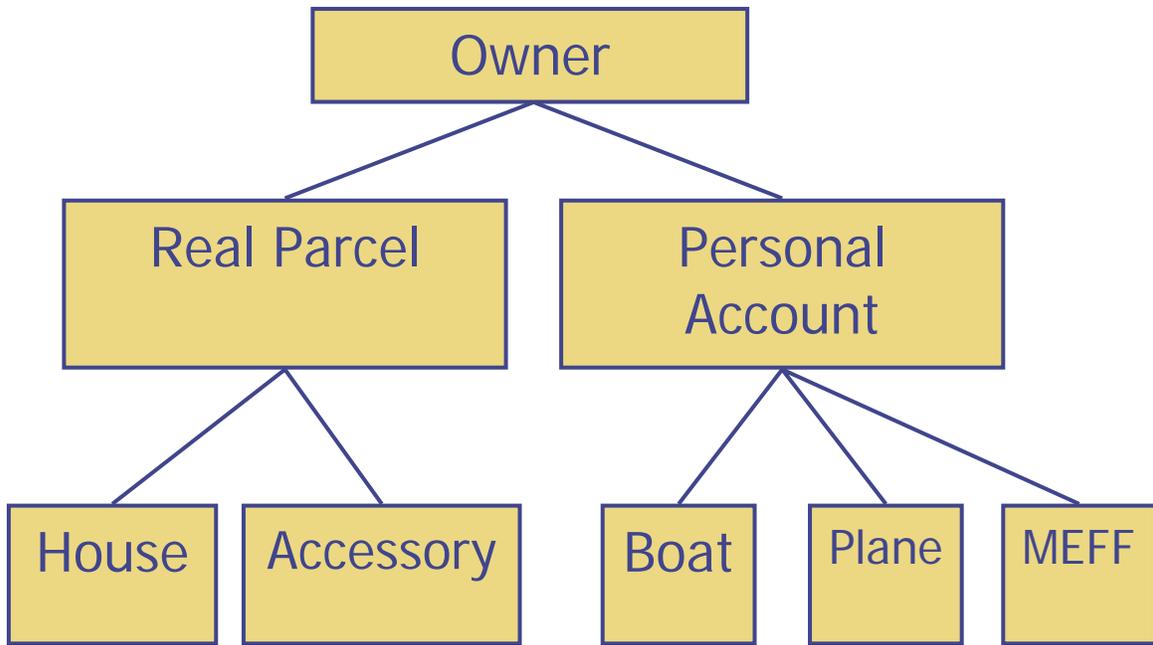


If you would like to know more about basic computer science you may wish to explore your local library or book store. Titles published by QUE publishing and IDE publishing are especially useful.

In order to effectively process and manipulate data it is necessary to apply some organization to the mass of data involved in any process. Information is normally organized into files that the computer can manipulate and process. These files are generally referred to as databases. Because of the amount of information involved it is often necessary to divide the information into separate files so that it can be processed more effectively.

To maintain the ability to easily combine separate databases there is normally a common data element in each database. This common data element forms a relationship between the databases which is also known as relational databases.

The relationship between the databases is usually hierarchical. In a hierarchical structure there is a parent / child relationship. In other words there is usually a top ranking database that relates to lower ranking databases that may relate to even lower ranking databases.



In the hierarchical structure for personal property in WinGAP the top ranking level is the owner record. Below the owner record is the account record. Below the account record is the account items records.

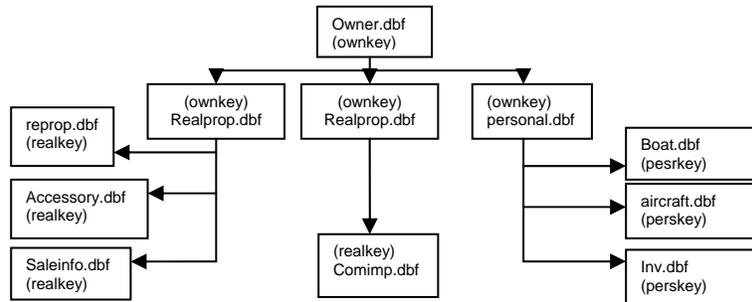
For any given personal property account or group of accounts owned by an individual there should be one owner record. For any personal property account there may be multiple account items associated with the account record.



The way owner records and account records are initially entered and maintained may have unanticipated results. It cannot be stressed that extremely unpleasant consequences may result from poor planning in this area. This will be discussed later in Beginning Data Entry.



The specific relational data elements are identified in the chart below. More detailed information concerning file structures and database management is offered in the WinGAP Technical Workshop.

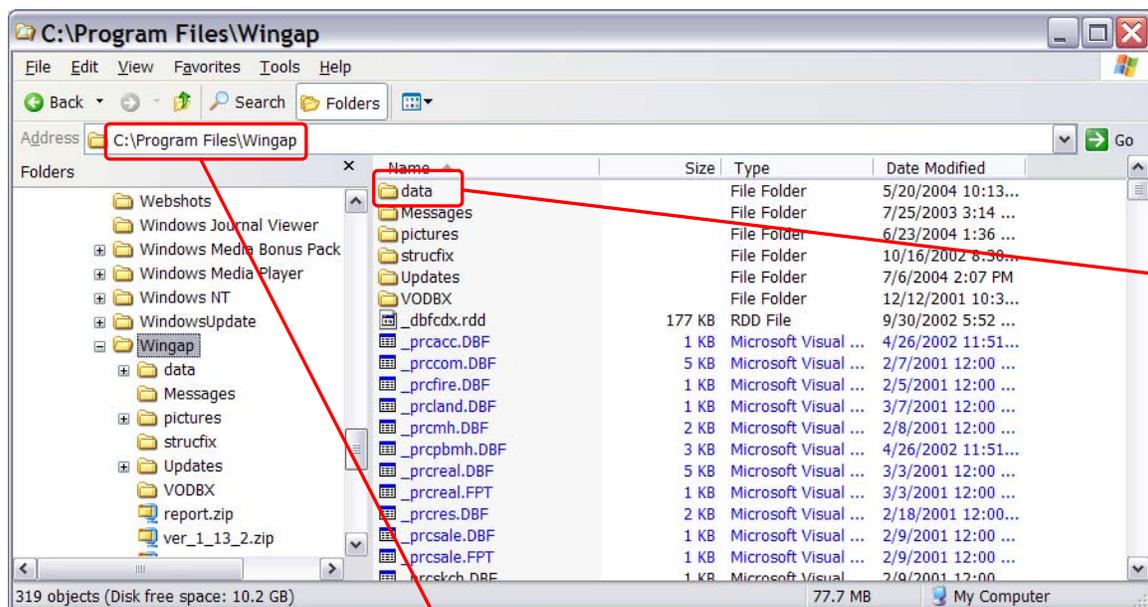


If the Common data element is Ownkey from the owner.dbf to the personal.dbf; what is the common data element between the personal.dbf and the boat.dbf?

Why do you think this is useful information?

Task 2 File Locations

Generally speaking the files for WinGAP can be located using the following path: <drive letter>:\program files\wingap. Where <drive letter> represents the local or network drive where the application is installed.



This is the path to the WinGAP files on a local drive for a stand alone workstation. It is important that the user be comfortable with this concept in order to update files.

Another important location is the where the individual appraisal years information is found. In most installations these are found in the data folder found in the WinGAP application folder. This path would be expressed: <drive letter>:\program files\wingap\data\2004.

Will the path, including the drive letter, be the same for all counties?

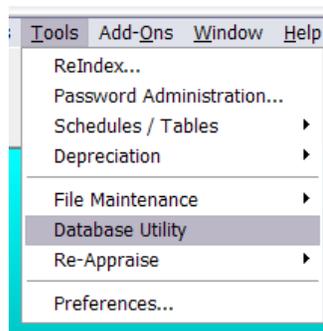
Why is it important to keep the path uniform, other than the drive letter, throughout the state?

Task 3 Database Utility

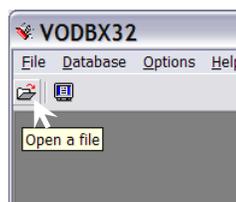
Generally speaking, MOST users will not use the database utility but for those who do it may provide a powerful tool for the advanced user with a complete understanding of database management practices.

	<p><i>The database utility and for that matter any database management tool (like FoxPro, Access, Excel, dBase) are very powerful and VERY DANGEROUS! If you do not KNOW what you are doing DON'T DO IT! You can do irreversible damage to your information if you are not careful with this tool.</i></p>
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1. The database utility is initiated by clicking on Tools then Database Utility.



2. The user will then see the main program window. To begin operations it will be necessary to open a database. The easiest way to do this is to click on the Open a file button on the program toolbar.



3. A dialogue will appear with that will allow you to specify some settings and to select a file to open.

Section Three – Application Operation

Section Objective

In this section, you will learn how to enter data into the software.

The focus will be on data entry and normal practices and conventions the user should employ as well as how to create new owner records and personal property accounts

Taxation Issues

The recognition of standard practices and conventions will affect whether or not the assessment lists for personal property are properly prepared.

Exercise Three – Beginning Data Entry

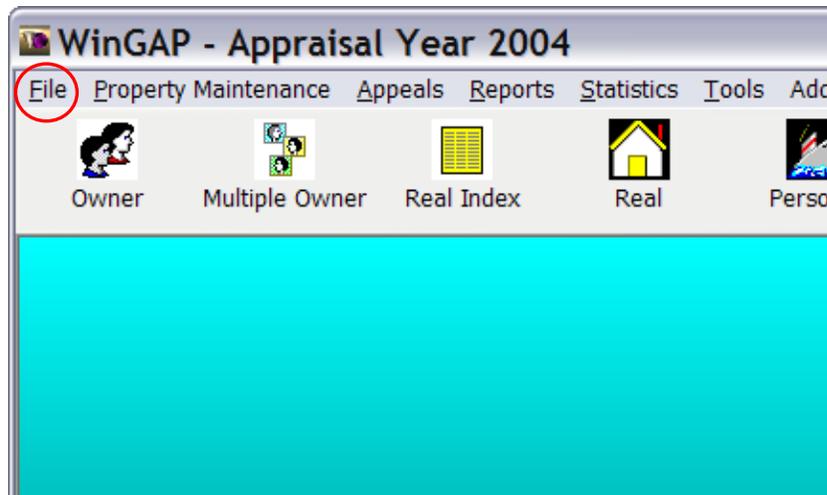


Objective: To learn how to enter data into the software.

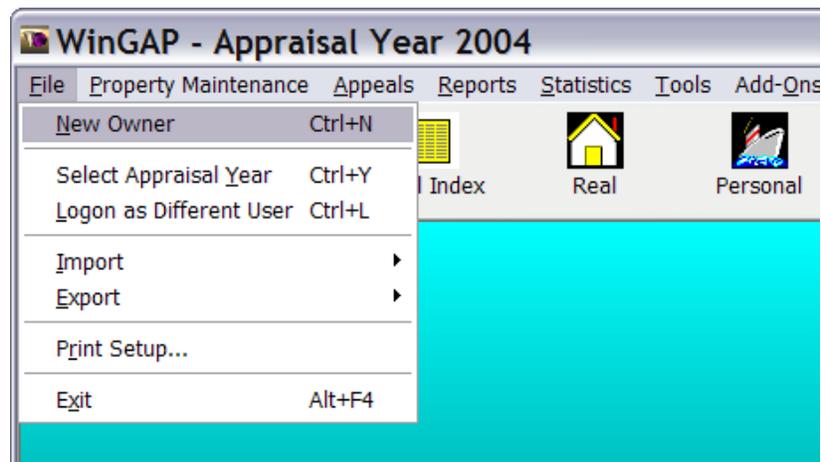
You will learn how to create and modify owner records in the software so that you may later retrieve and otherwise administer the property records contained in the software.

Task 1 Adding Records

The owner record is the beginning point for all data entry. It is also critical that certain decisions concerning data entry be made at this time to facilitate later information retrieval and administration of the property records.



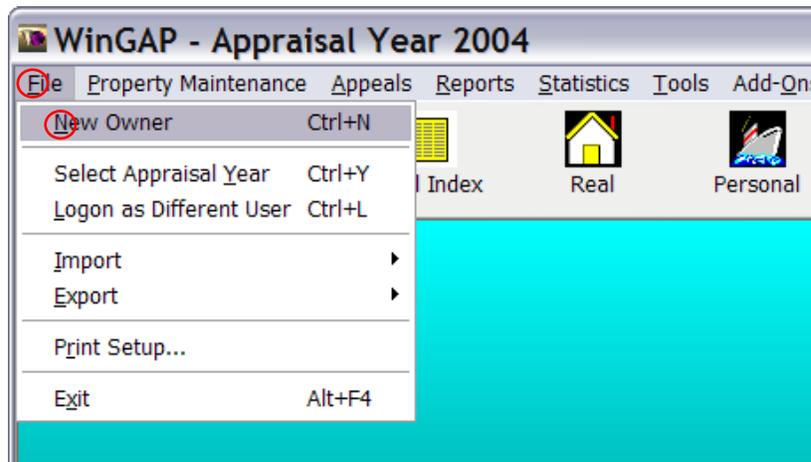
The data entry process begins at the File menu.



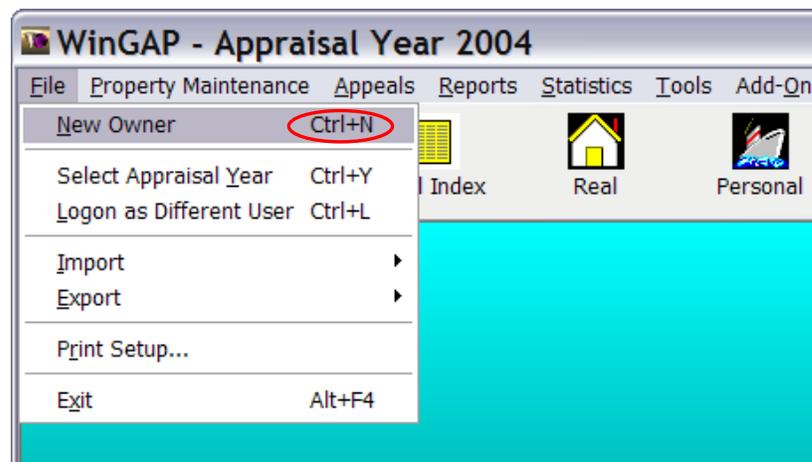
To add a new owner the user selects New Owner from the File menu. This may be accomplished in several ways.

- The user can click (LMB) on the File menu and then on New Owner.

- The user can press the Alt key (this activates the menu bar) then the F key then the N key. This method is known as using the keyboard shortcuts. You identify the keyboard shortcuts by locating the underlined letter in the selection you desire.



- The user can also press and hold the Ctrl key and then press the N key. This method is known as using the “hot key” combination. The “hot keys” are usually noted on the menu beside the selection desired.



Using these input methods can increase data entry speed and ease of use. But the mouse is always available to select actions.

What is the hotkey combination to add a new owner record?

What are some of the benefits of using keyboard shortcuts?

Task 2 Owner Records

Once the user has decided to add a new owner record you are ready to begin the data entry process. It is critical that certain decisions concerning data entry be made at this time to facilitate later information retrieval and administration of the property records.

The primary decision that needs to be made is, is the type of personal property to be associated with this owner require that a separate owner record be created for each account or will the administration of the property records be better served to have all accounts associated with a single owner.



Under normal circumstances it will be preferable to have only one owner record for all property owned by an individual taxpayer. This would include all tangible property (real and personal). This allows for significant ease of use and updating of records.



In 2002 the General Assembly of Georgia approved an Act that increased the threshold at which ALL personal property of an individual taxpayer becomes subject to taxation from \$500 fair market value to \$7,500 fair market value. In order for the digest to properly reflect the taxable personal property accounts ALL tangible personal property MUST be associated with a single owner record.



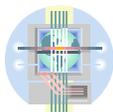
There are several different types of owners of property. These are individuals, corporations, partnerships, trusts and estates. Each of these is accorded status as legal entities and is entitled to own property. When initially entering ownership information it is CRITICAL that the correct owner of the property is entered in the owner record. This will be discussed further in Entering Business Personal Property.

1. To add a new owner you should click on the  button down at the center portion of the dialogue.
2. You begin by typing the last name of the owner in the “Last” entry field.



Data entry should be done in proper case, that is to say using BOTH upper and lower case. It is deemed to be standard business practice to follow this convention for two reasons. Most computer software is no longer case sensitive and this practice makes the data easier to read.

3. You then proceed to type the first name of the owner in the “First” entry field. You will find it is much easier to switch between fields by pressing the Tab key once you have completed the entry for a particular field.



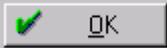
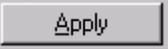
It is a standard Microsoft® Windows® operation to use the Tab key to move between entry fields, the Shift + Tab key combination will allow the user to reverse direction on the data entry screen as well.

4. If the owner is a corporation, partnership, trust or estate do not use the Last, First, MI fields but instead use the Corporate name field to record the taxpayers name.



When entering the owner name in the Corporate Name field the county should adopt a single convention for data entry. It is customary to enter the names of corporations as listed excluding ALL punctuation. For example if the name of the corporation is XYZ, Inc. then this should be entered "XYZ Inc". The same would be true of a partnership. If a partnership is listed as Smith & Jones, LLP then this would be entered as "Smith & Jones LLP". This will discussed further in Entering Business Personal Property.

5. You should continue the data entry into the other fields. Address is the mailing address for the taxpayer, and the phone numbers are intended to be used for the primary contact number.

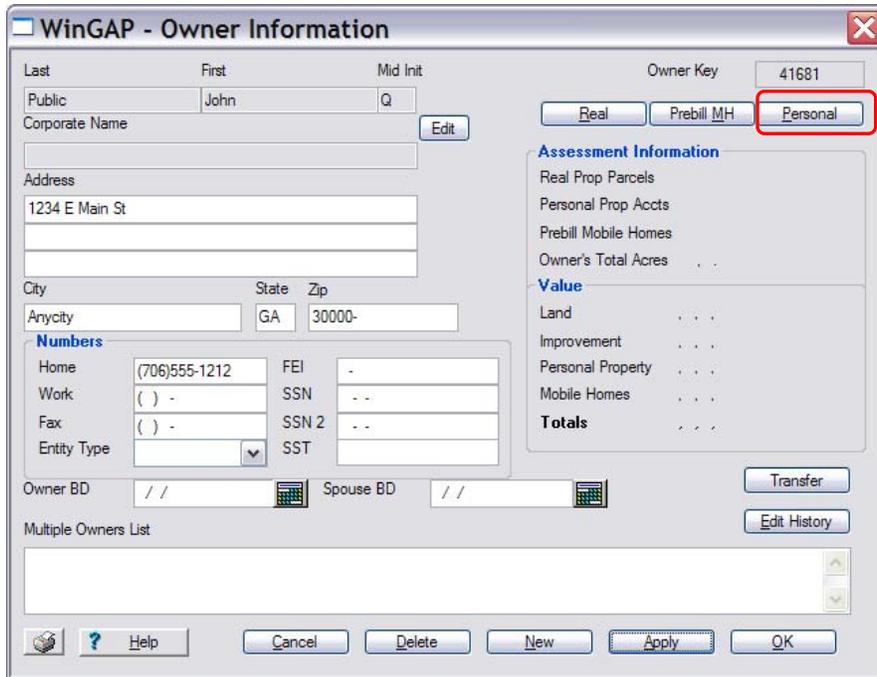
6. Once all data entry is completed then click (LMB) on the  or  buttons. Clicking on the  will save the data entry and leave the dialogue open so that additional action may be taken. Clicking on the  will save the data entry and close the dialogue.

Under what circumstances should multiple owner records be maintained for a single taxpayer?

Can the estate of John Q Public own property?

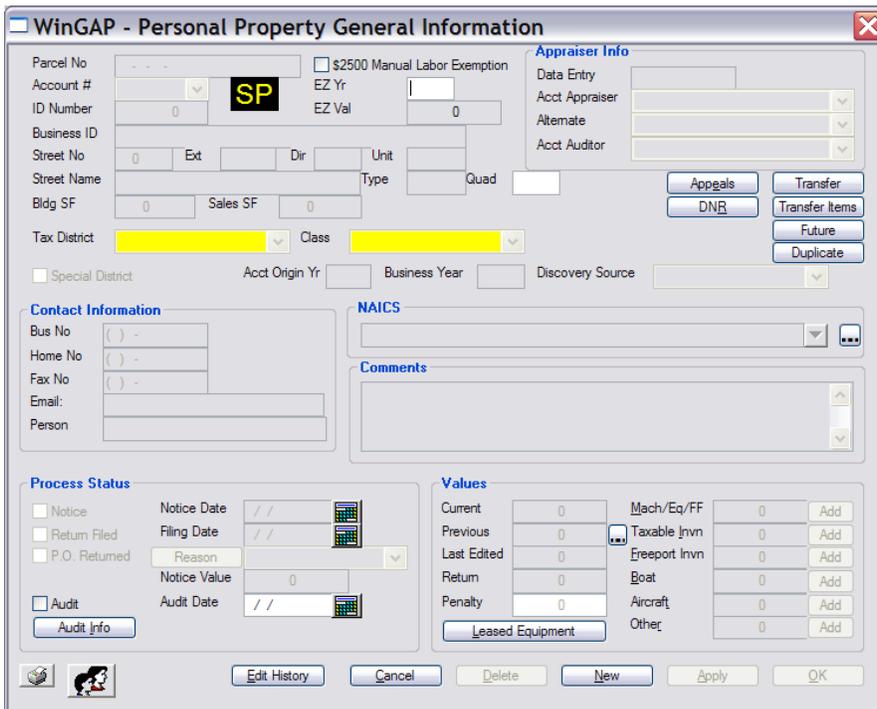
Task 3 Account records

Once the owner record has been created it will be possible for the user to begin creating personal property accounts associated with this record.



The image shows the 'WinGAP - Owner Information' dialog box. It contains fields for owner details: Last (Public), First (John), Mid Init (Q), Owner Key (41681), Corporate Name, Address (1234 E Main St), City (Anycity), State (GA), Zip (30000-), and various phone numbers. There are three radio buttons for account type: 'Real', 'Prebill MH', and 'Personal', with 'Personal' selected and highlighted by a red box. Other sections include 'Assessment Information', 'Value', and 'Totals'. Buttons at the bottom include 'Transfer', 'Edit History', 'Cancel', 'Delete', 'New', 'Apply', and 'OK'.

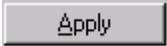
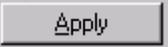
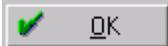
1. To add an account you click on Personal. This will open the General Information dialogue.



The image shows the 'WinGAP - Personal Property General Information' dialog box. It contains fields for account details: Parcel No, Account # (with 'SP' in a black box), ID Number, Business ID, Street No, Street Name, Bldg SF, Sales SF, Tax District, Class, and various exemption and origin fields. There are sections for 'Appraiser Info', 'Contact Information', 'Process Status', 'NAICS', 'Comments', and 'Values'. The 'Values' section includes a table with columns for 'Current', 'Previous', 'Last Edited', 'Return', 'Penalty', 'Mach/Eq/FF', 'Taxable Invn', 'Freeport Invn', 'Boat', 'Aircraft', and 'Other'. Buttons at the bottom include 'Edit History', 'Cancel', 'Delete', 'New', 'Apply', and 'OK'.

- To add a new account you should click on the  button down at the center portion of the dialogue.

- There are two required fields for every account these are Tax District and Class. A tax district is chosen from the pull down menu. Class refers to digest class and is chosen from the pull down menu. Digest class will be discussed further in other sections.
- Four other fields that are common amongst all personal property accounts are Data Entry, Acct Appraiser, Alternate and Acct Auditor.
 - Data Entry is a keyed field where the entry clerk (if other than the account appraiser) who actually keyed the data enters their initials or other ID code.
 - The Acct Appraiser is a pull down list of all personal property appraisers. This is the appraiser that will be listed on the change of assessment notice issued to the taxpayer as the contact person or person administratively responsible for an appeal.
 - The Alternate is a pull down list of all personal property appraisers. This is the appraiser that will be listed on the change of assessment notice issued to the taxpayer as the alternate contact person or person administratively responsible for an appeal if the Acct Appraiser is unavailable.
 - The Acct Auditor is a pull down list of all personal property auditors if different than the Acct Appraiser. This is the auditor who is responsible for an audit of this account. This will be discussed more in later sections.

- Once all data entry is completed then click (LMB) on the  or  buttons. Clicking on the  will save the data entry and leave the dialogue open so that additional action may be taken. Clicking on the  will save the data entry and close the dialogue.

Exercise Four – Recalling and Deleting Records



Objective: To learn how to recall and delete owner and account records.

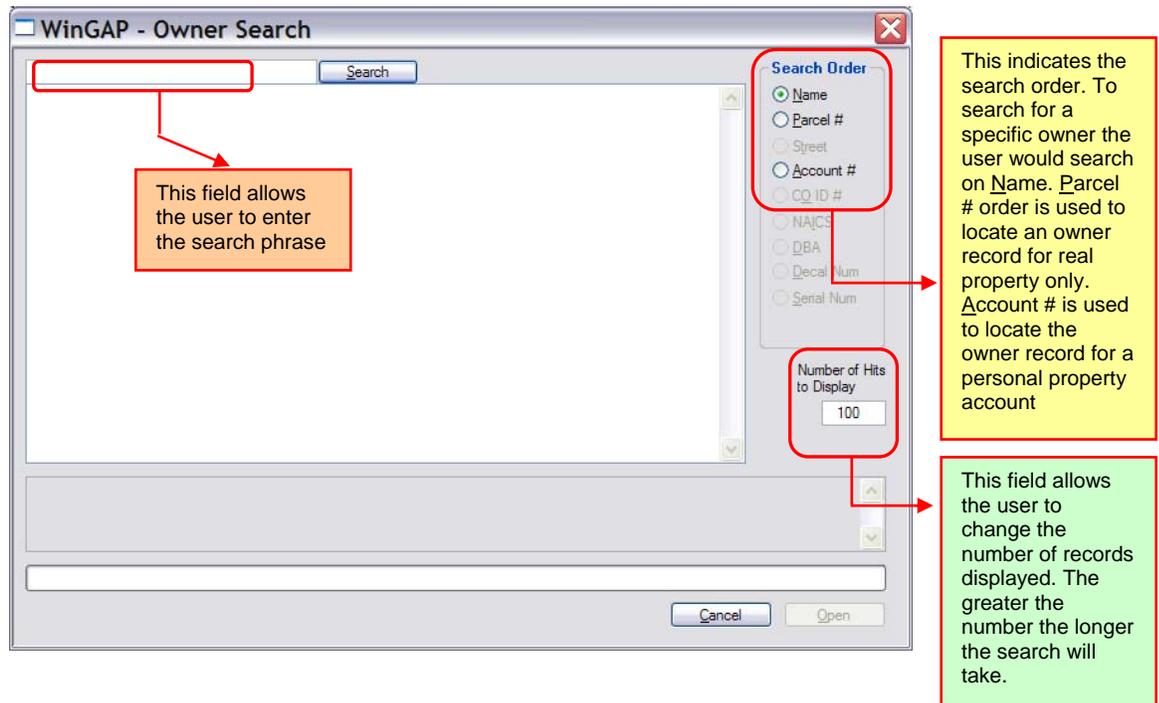
Task 1 Owner Search

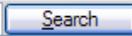
1. To recall an owner record the user would initiate an owner search by clicking on the

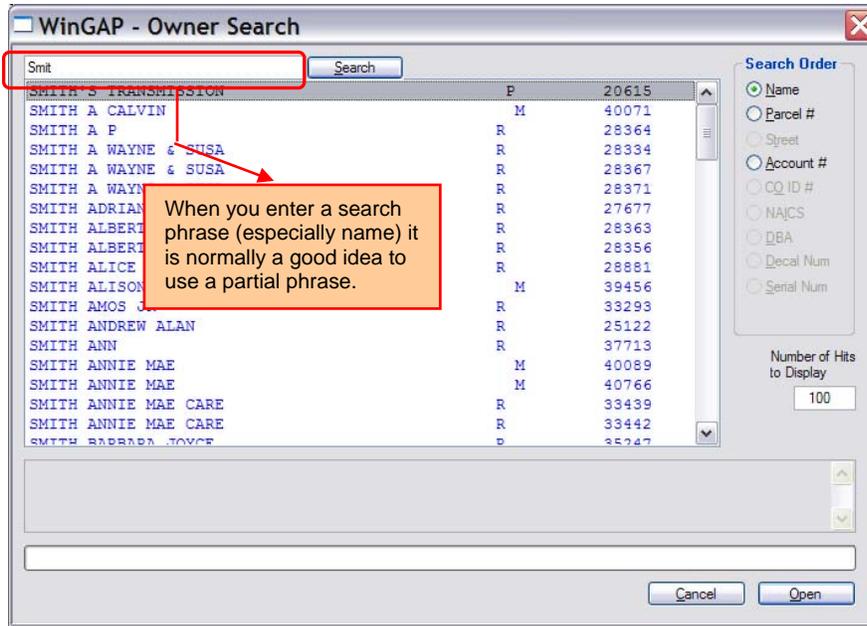


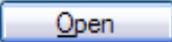
button on the tool bar or by using the hotkey combination Ctrl + O.

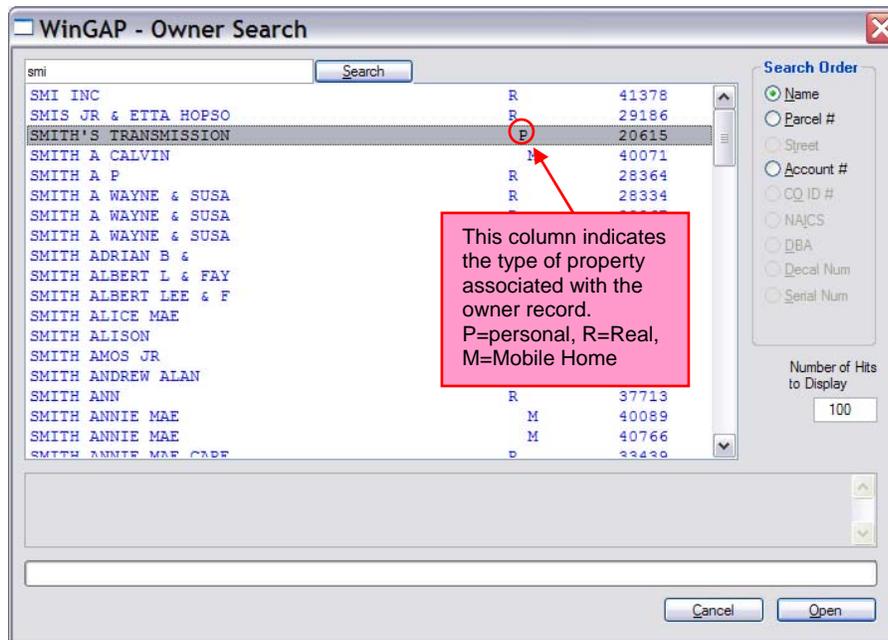
2. This will bring up the owner search dialogue.



3. Once the user enters the search phrase the user clicks on the  button.



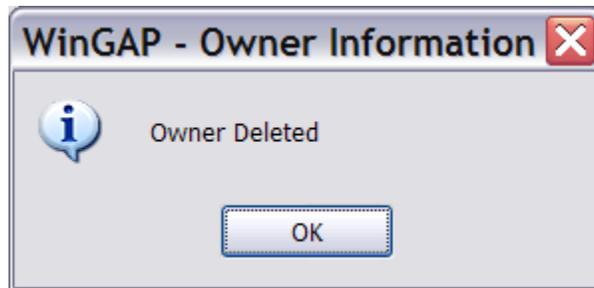
4. To access a record the user can either double click on the desired selection or click on the selection and then click on the  button.



7. If you respond in the affirmative you will be asked for the deletion password. The deletion password is “delete”.



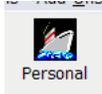
8. If you type in the correct password and click on the  you will receive a confirmation message.



	<p><i>It is important to note that once an owner record is deleted it cannot be recovered. The only recourse open to the user to reinstate an owner record is to re-key the information and associated property records. In addition account numbers and other related data will be lost. This can be retrieved up until you run year end clean up by one of the tech support agents. Go to OLS upon discovery.</i></p>
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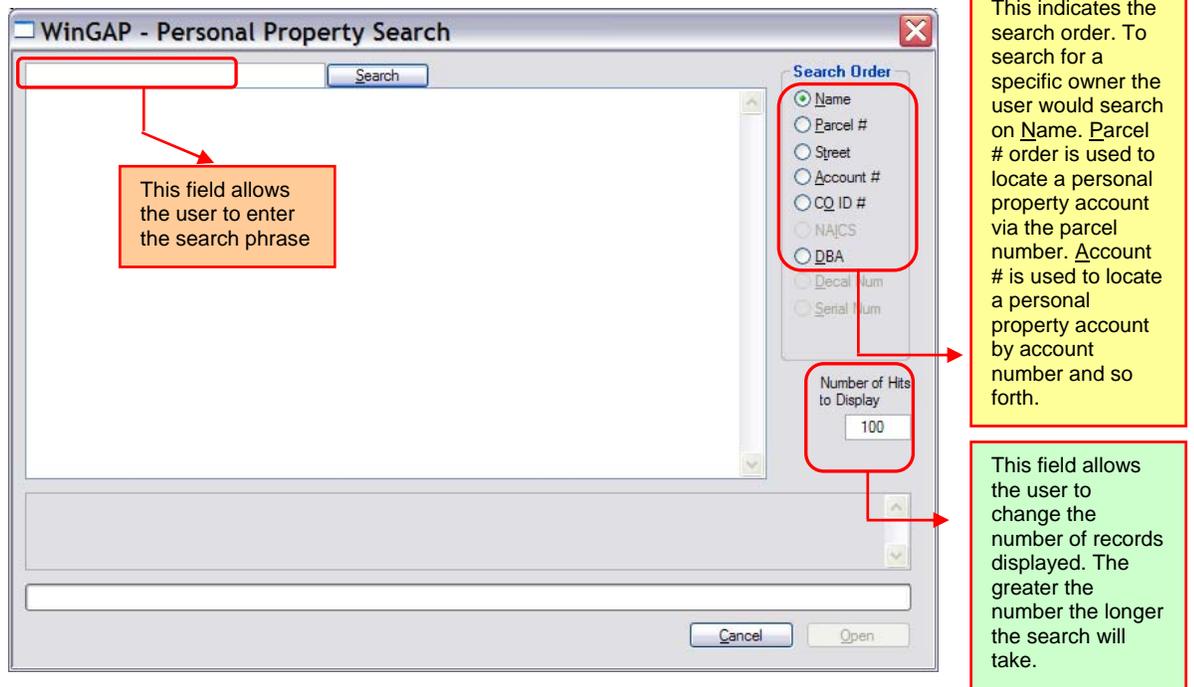
Task 2 Account Search

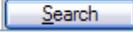
1. To recall an account record the user would initiate an account search by clicking on the

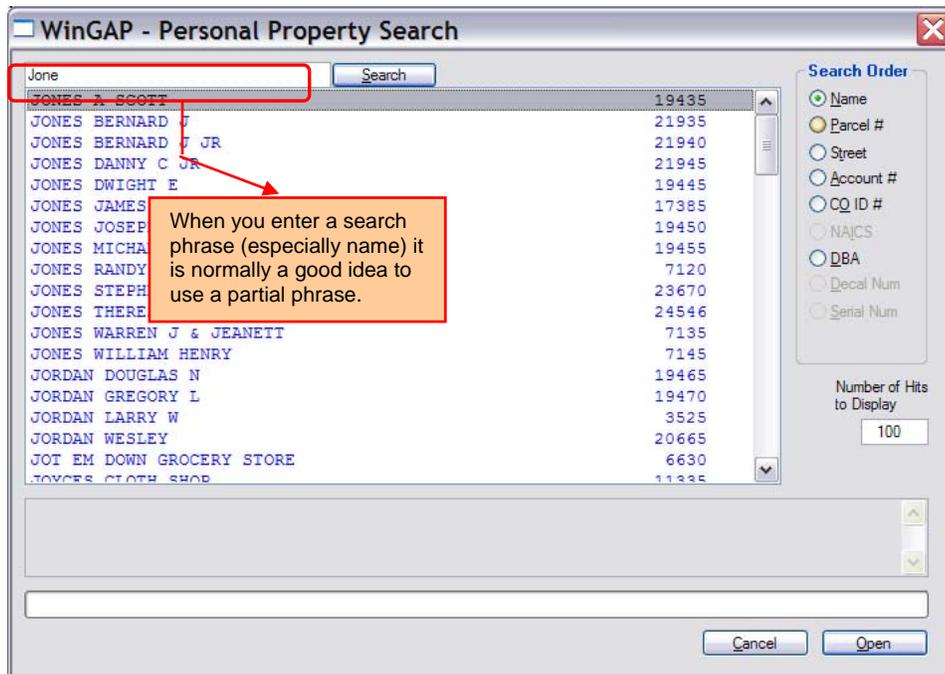


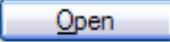
button on the tool bar or by using the hotkey combination Ctrl + P.

2. This will bring up the account search dialogue.



- Once the user enters the search phrase the user clicks on the  button.



- To access a record the user can either double click on the desired selection or click on the selection and then click on the  button.

WinGAP - Personal Property General Information - JONES A SCOTT - 1 of 1

Parcel No: [] Account #: 19435 ID Number: [] Business ID: [] Street No: 0 Street Name: [] Bldg SF: 0 Sales SF: 0

Class: Residential Tax District: 01 - County

Appraiser Info: Mandy Porterfield

Contact Information: Bus No: () - Home No: () - Fax No: () - Email: [] Person: []

Process Status: [] Audit [] Audit Date: []

Buttons: Appeals, Transfer, DNR, Transfer Items, Future, Duplicate, Edit History, Cancel, Delete, New, Apply, OK

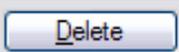
This button will print the screen as it appears on the monitor

This button allows the user access to the edit history for this account. This allows the user to see when changes were made to this account and who made them.

If you right click on this button a menu will appear giving the user more options

This button will allow the user to access the owner record associated with this account

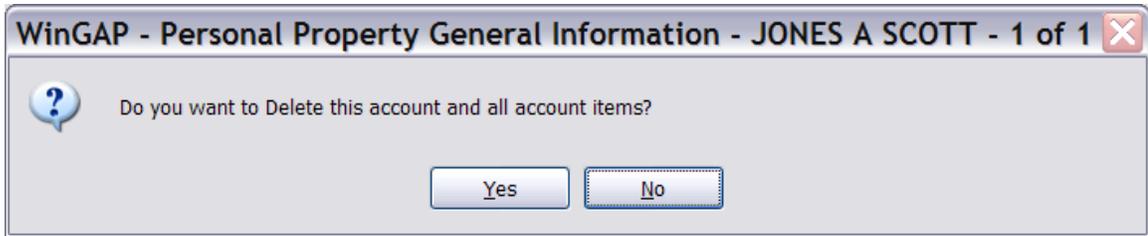
- PRC
- Preview PRC
- PRC Holding Bin
- Change of Assessment Notice

5. To delete this record you would click on the  button.

WATCH OUT!

It cannot be overstated that this action has far reaching results. If you delete an account record you also delete ALL associated account item information.

6. If you click on the  button you will receive a confirmation dialogue.



7. If the user answers in the affirmative then the account and all associated account item information will be deleted.

	<p><i>It is important to note that once an account record is deleted it cannot be recovered. The only recourse open to the user to reinstate an account record is to re-key the information and associated account item information. In addition, account numbers will be lost and cannot be reused.</i></p>
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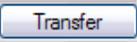
When would you delete an owner record?

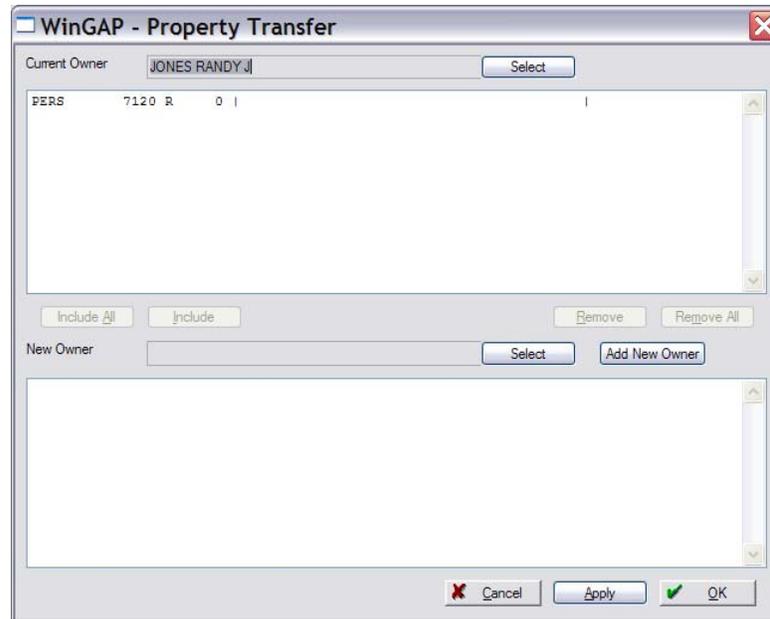
When would delete an account record?

Exercise Five – Transferring Accounts and Account Items

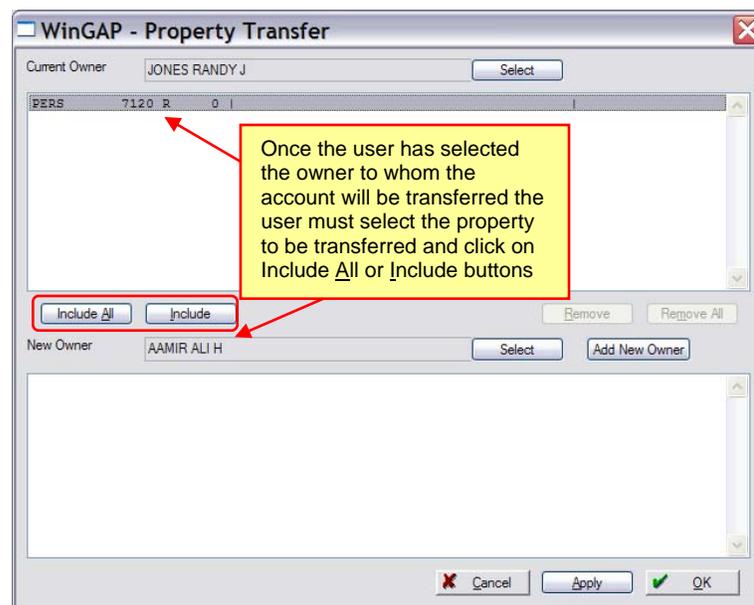
Objective: To learn how to transfer accounts and account items.

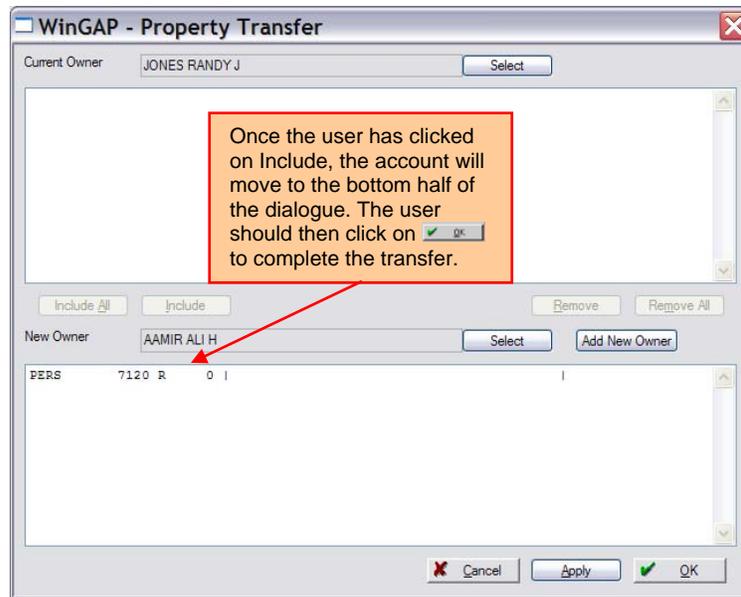
Task 1 How to Transfer an Account

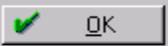
1. To transfer an account to another owner you begin by clicking on the  button on the General Information dialogue.



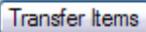
2. A Property Transfer dialogue will appear. The user will then have the option of transferring the account to an existing owner or a new owner.

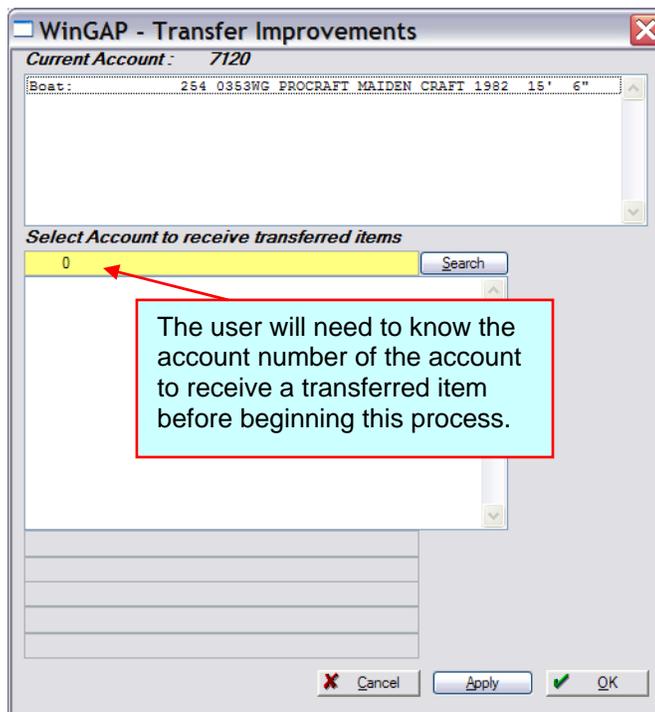




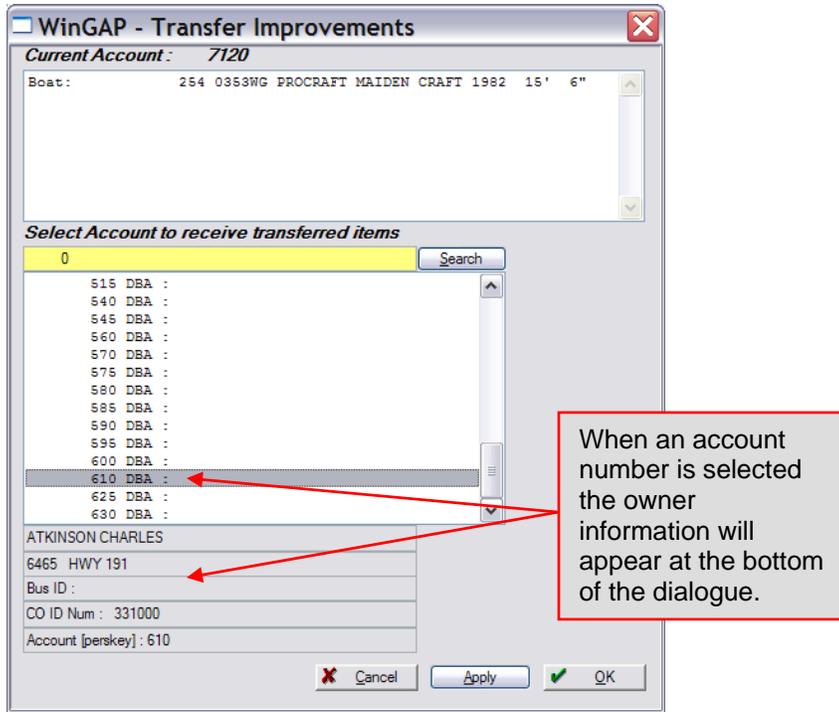
3. Once the user has clicked on Include, the account will move to the bottom half of the dialogue. The user should then click on  to complete the transfer.

Task 2 How to Transfer Account Items

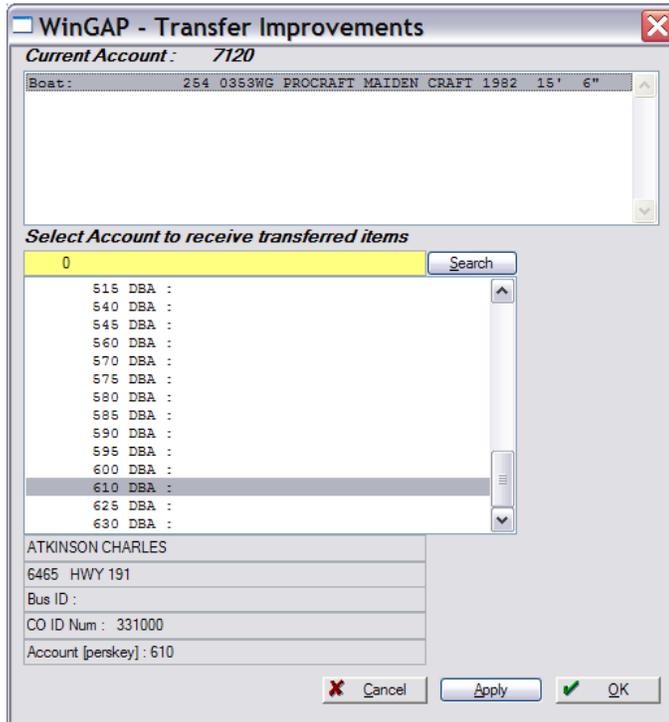
1. To transfer an item to another account you begin by clicking on the  button on the General Information dialogue.



2. A Transfer Items dialogue will appear. The user may then transfer an account item or multiple account items to an existing account.



- The user will select the account to which the item(s) will be transferred.



- The user selects the item to transfer then clicks on  to complete the transfer.

5. if the user desires to transfer multiple items from one account to another then this process can be repeated without initializing the process again by clicking on



Why would use the transfer function to transfer an account?

Why would use the transfer function to transfer an account item?

Exercise Six – Administering Future Year



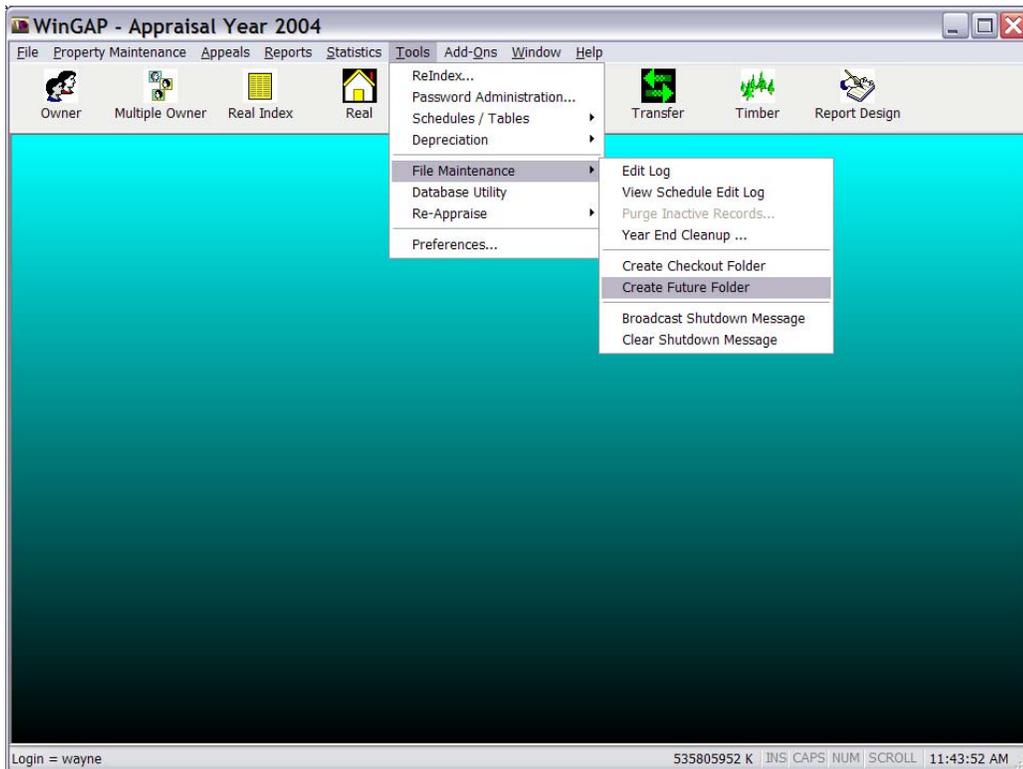
Objective: To Setup and use the Future Year feature.

Task 1 Setting Up Future Year

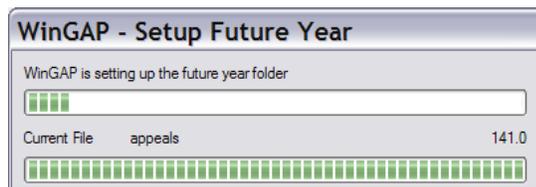


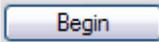
This should only be done at the direction of the chief appraiser. Inadvertent use of future year without cooperation of ALL users could result in a difficult transition to the next tax year. If you are unsure whether you need to setup future year DON'T MAKE IT!

1. Click on Setup Future Years on the Tools>>File Maintenance menu.



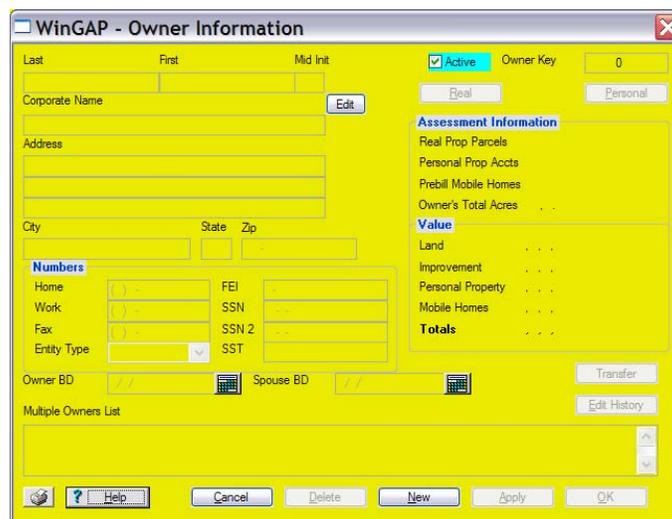
2. This will create a set of files that the software will use during year-end clean up that will allow you to work ahead and begin adding new accounts, transferring accounts between owners and account items between accounts.



3. When the program has completed creating the accounts the user will be prompted to re-index.
4. The user should click on the  button to initiate this process.
5. Once re-indexing is complete the user can begin using the future year feature.

Task 2 Adding a New Account

1.



For personal property this is the current limit of this function. To check for future additions to this course text check <ftp://ftp.wingap.com>.

Section Four – Aircraft

Section Objective

In this section, you will learn how to enter data for a specific type of personal property (Aircraft) into the software.

The focus will be on data entry and normal practices and conventions the user should employ in the data entry process.

Taxation Issues

Standard appraisal practices for aircraft will be discussed as well as conventions that should be employed in electronic record keeping.

Exercise Seven – Data Entry for Aircraft



Objective: To learn how to enter appropriate data for aircraft into the software.

You will learn how to create and modify account item records for aircraft in the software so that you may later retrieve and otherwise administer the property records contained in the software.

Given:

For this exercise the following information is known:

Owner Name and Address

James Hudson
P O Box 8068
Athens GA 30603

Value Declared By Taxpayer on PT-50A

Same as Last Year

Return signed and dated

Date Return Received

February 15

Previous Year's Final Fair Market Value

\$ 23,000

Aircraft Information from Schedule D

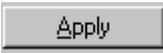
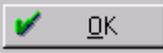
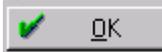
Preprinted:

MFG NAME: (MAKE) Piper
MODEL NAME OR #: PA-12
YEAR BUILT: 1947
SERIAL NUMBER: 12-1672

Note from taxpayer:

Same as Last Year

Task 1 Adding an Owner Record

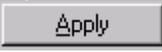
1. To begin this exercise even though this appears to be an existing account, the user will need to create an owner record including the relevant information.
2. Once all data entry is completed then click (LMB) on the  or  buttons. Clicking on the  will save the data entry and leave the dialogue open so that additional action may be taken. Clicking on the  will save the data entry and close the dialogue.

Task 2 Adding an Account Record

3. The user will then have to create an account record for this owner. The situs is the unincorporated county the digest class is residential.

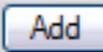


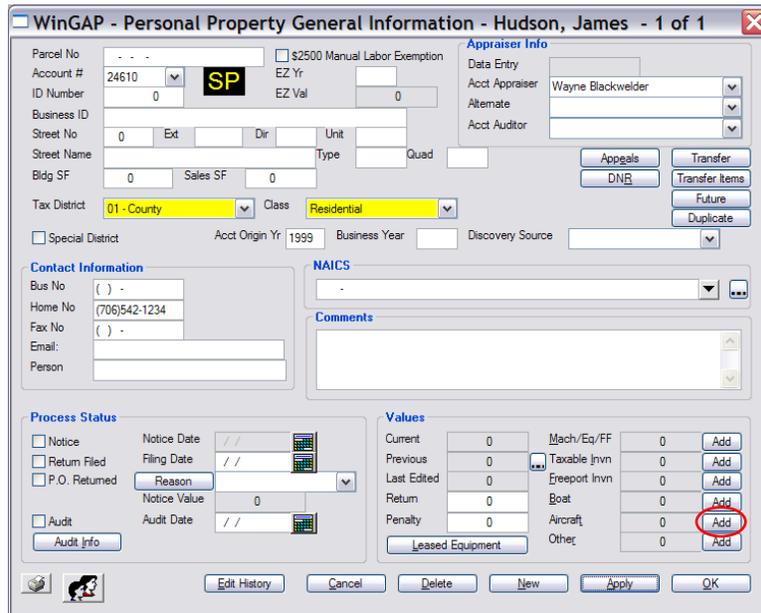
O.C.G.A. § 48-5-16(e) establishes the taxable "situs" of aircraft as the airport from which an airplane normally operates if that airport is located in a county other than the county where the owner resides.

4. Once all data entry is completed then click on the  or  buttons. Clicking on the  will save the data entry and leave the dialogue open so that additional action may be taken. Clicking on the  will save the data entry and close the dialogue.

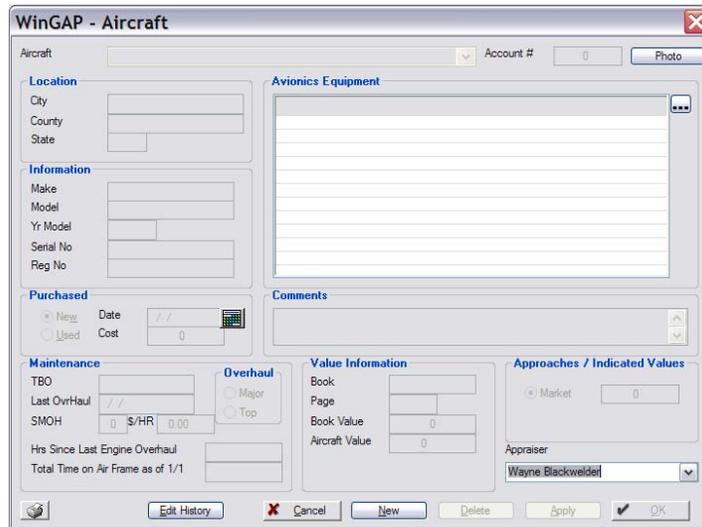
Task 3 Adding Account Item Records for Aircraft

5. At this point in the data entry process the user has created an owner record and an account record and are ready to add the account items record.

6. To begin to add a specific aircraft click on the  button next to the Aircraft value.



The screenshot shows the 'WinGAP - Personal Property General Information' window for 'Hudson, James - 1 of 1'. The 'Values' section contains a table with columns for 'Current', 'Previous', 'Last Edited', 'Return', 'Penalty', 'Mach/Eq/FF', 'Taxable Invn', 'Ereepot Invn', 'Boat', 'Aircraft', and 'Other'. Each cell in the table has a value of '0' and an 'Add' button. The 'Aircraft' button is circled in red.



The screenshot shows the 'WinGAP - Aircraft' dialog box. It contains several sections: 'Location' (City, County, State), 'Information' (Make, Model, Yr Model, Serial No, Reg No), 'Purchased' (New/Used, Date, Cost), 'Maintenance' (TBO, Last Overhaul, SMOH, Hrs Since Last Engine Overhaul, Total Time on Air Frame as of 1/1), 'Overhaul' (Major/Top), 'Avionics Equipment' (table), 'Comments', 'Value Information' (Book, Page, Book Value, Aircraft Value), and 'Approaches / Indicated Values' (Market, Appraiser). The 'New' button is highlighted with a box.

7. This should open the Aircraft dialogue. To begin data entry you should click on the  button down at the lower left hand portion of the dialogue.
8. Enter or edit the appropriate aircraft information and then click on the  button. This saves the data entry to this point but keeps the dialogue open for the next step.

WinGAP - Aircraft

Aircraft: Account #: 0 Photo:

Location
 City: Athens
 County: Clarke
 State: GA

Avionics Equipment

Information
 Make: Piper
 Model: PA-12
 Yr Model: 1947
 Serial No: 12-1672
 Reg No: N2446M

Purchased
 New Date: //
 Used Cost: 0

Comments

Maintenance
 TBO: //
 Last Overhaul: //
 SMOH: 0 \$/HR 0.00
 Hrs Since Last Engine Overhaul: //
 Total Time on Air Frame as of 1/1: //

Overhaul
 Major
 Top

Value Information
 Book Page: //
 Book Value: 0
 Aircraft Value: 0

Approaches / Indicated Values
 Market 0
 Appraiser: Wayne Blackwelder

9. There is no automated valuation for aircraft due to their few numbers and highly individualized nature these should be appraised using a pricing guide. These come in both manual and computerized versions.

Aircraft Bluebook - Winter 2002 edition, recycle March 2003

Options Help

Aircraft Statistics for Production Years

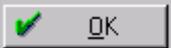
Manufacturer and Model: **PIPER J3,PA11,PA12,PA14,PA16 (Parts: Univair)** Model Years: **1945-49**

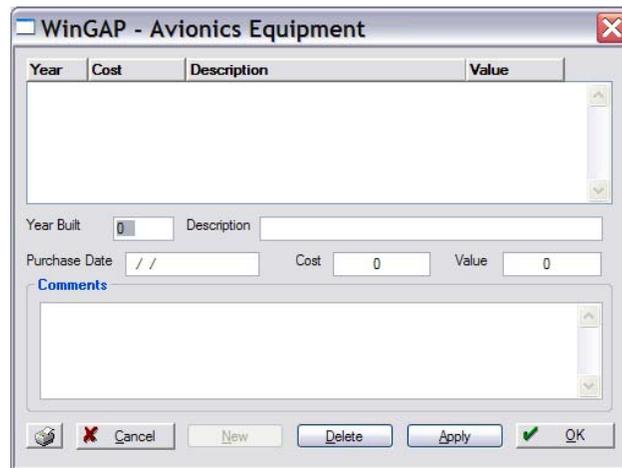
PIPER J3,PA11,PA12,PA14,PA16 (Parts: Univair) (Sgl piston-eng, conv fixed gear)
 BASE AVG = Eng time, overall condition && fabric are main factors - SMOH: 900 on Cont/1200 on Lyc - AFTT +/- 10% of avg - compression 85% of new - orig logs - 6-mo annual - no DH - ADs compiled

To launch an appraisal double click on desired row

Model Year	Model	Serial Numbers	Factory Standard	Average Equip	Average Retail	Inventory	Trends	Marketable	Trends	Take Off Power
1945	J-3 Cub	14024 § 23180	\$2,195	na	\$19,000	\$14,500	No change	\$15,800	No change	Cont
1946	PA 12 Super Cruiser	12-2 § 12-1636	\$3,495	na	\$25,000	\$19,300	No change	\$20,900	No change	Lyc
1947	PA 12 Super Cruiser	12-1637 § 12-3989	\$3,495	na	\$25,000	\$19,300	No change	\$20,900	No change	Lyc
1947	PA-11 '65'	11-4 § 11-1638	\$2,395	na	\$17,000	\$12,900	No change	\$14,100	No change	Cont
1948	PA-11 '90'	11-435 § 11-887	\$2,595	na	\$18,000	\$13,800	No change	\$14,900	No change	Cont
1949	PA-11 '90'	11-888 § 11-1652	\$2,595	na	\$18,000	\$13,800	No change	\$14,900	No change	Cont
1949	PA 16 Clipper	16-2 § 16-731	\$3,095	na	\$17,500	\$13,400	No change	\$14,500	No change	Lyc
1948	PA 14 Cruiser	14-2 § 14-492	\$3,095	na	\$17,500	\$13,400	No change	\$14,500	No change	Lyc
1949	PA 14 Cruiser	14-493 § 14-522	\$3,095	na	\$17,500	\$13,400	No change	\$14,500	No change	Lyc

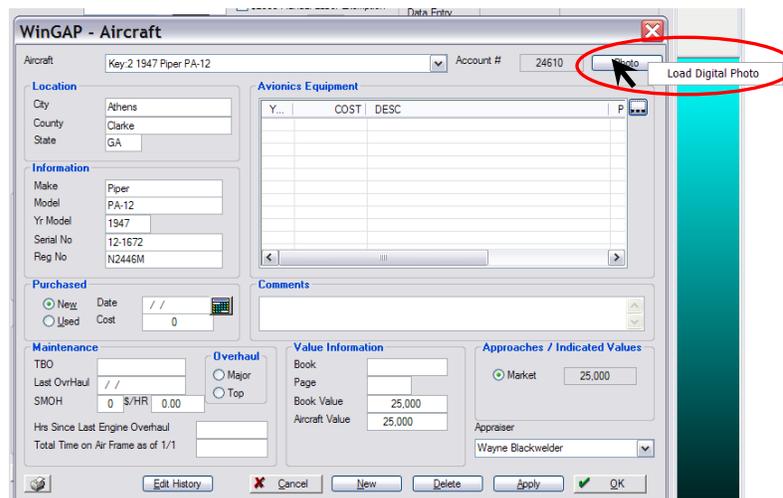
10. If the user was also a subscriber to the Aircraft Bluebook Digest CD (above) then to appraise the subject they would use the appraisal form produced (below).

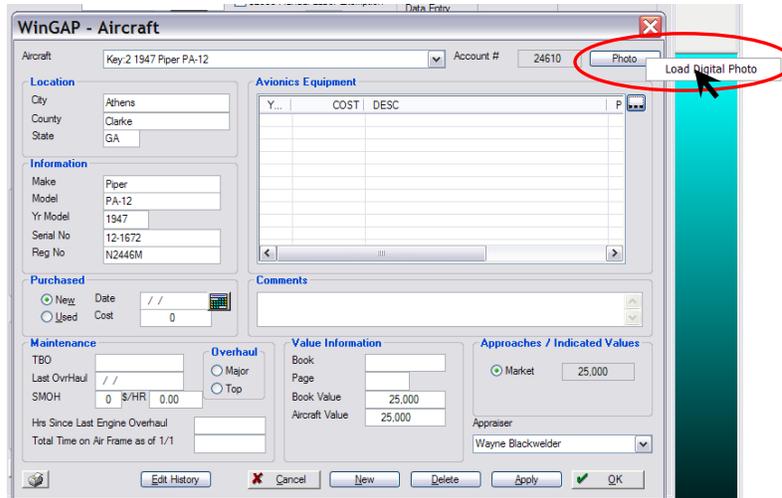
12. Should the subject have additional features or avionics these can be valued as separate components by clicking on the  button in the upper right hand portion of the dialogue.
13. Data entry for these items is the same as for other items. To begin the user should click on the  button down at the lower left hand portion of the dialogue.
14. Type the Year Built, Description, Cost and Value then click on the  or  buttons.
15. To edit an existing entry you should select the line item you wish to edit. Then modify the Item, Group, Age or Factor and then click on the  or  buttons.
16. The sum of the values entered will be added to the Aircraft value.



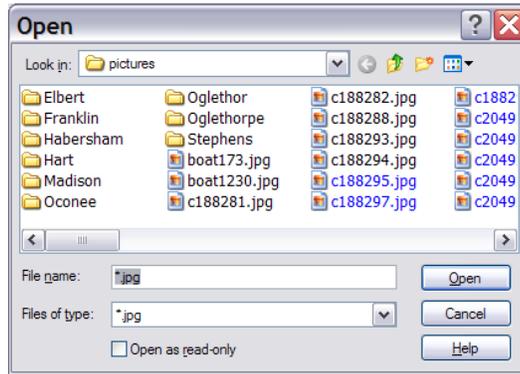
Task 4 Attaching a Digital Picture

17. At this point in the data entry process the user has created an owner record, an account record and an account items record. If the user has a digital camera or scanner and wishes to include this in the file for this account then they may do so by right clicking on the  button in the upper right hand corner of the Aircraft dialogue. This will give the user the option of loading a digital picture from a saved location.





18. By clicking on Load Digital Photo the user will be prompted to select a file to load. The user should navigate to the file location using the Open file dialogue.



19. Once the user has selected the file that contains the picture to attach to this account a confirmation message should be displayed.



20. The user can then access the image by clicking on the  button.



Why would it be useful to have a digital image attached to the account record?

What approach to value is used when a pricing guide is employed in determining the value of an airplane?

Section Five – Marine Personal Property

Section Objective

In this section, you will learn how to enter data for a specific type of personal property (boats and other watercraft) into the software.

The focus will be on data entry and normal practices and conventions the user should employ in the data entry process.

Taxation Issues

Standard appraisal practices for watercraft will be discussed as well as conventions that should be employed in electronic record keeping.

Exercise Eight – Importing DNR Data File / Print Returns For New Boats



Objective: To learn how to import DNR data for marine personal property into the software and then print returns for NEW boats.

You will learn how to import the Department of Natural Resources boat registration information for a jurisdiction. Also, how to create and modify account item records for watercraft in the software so that you may later retrieve and otherwise administer the property records contained in the software. Finally you will learn how to import new market guide values and update the fair market value of watercraft.

Task 1 Importing DNR boat registration information

To begin this exercise we will demonstrate how to download updated registration information and import this into the software.

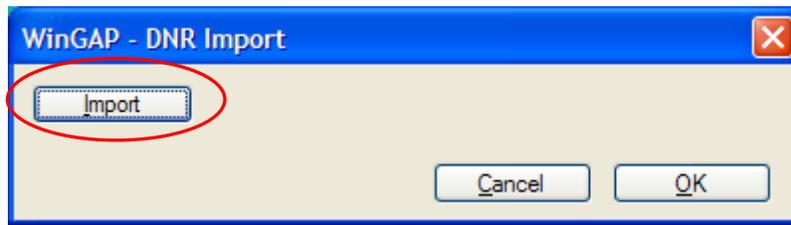


This should only be done once a year and should be done at the direction of the chief appraiser. Repeating this process could result in duplicate records, problems printing returns and change of assessment notices. If you are unsure whether you need to import the Department of Natural Resources boat registration information DON'T DO IT!

1. To begin this exercise the user would begin the import process by going to File>>Import and LMB on DNR Data File.



This will bring up a dialogue box that will allow the user to initiate the import process. The user will then LMB on the Import button to begin.





Before beginning this process two things are necessary. The workstation that is process is being run on must have an Internet connection and it must have WinZIP 9.0 (or higher) with the command line interface installed.

3. When the import process is complete the user will receive a confirmation message.



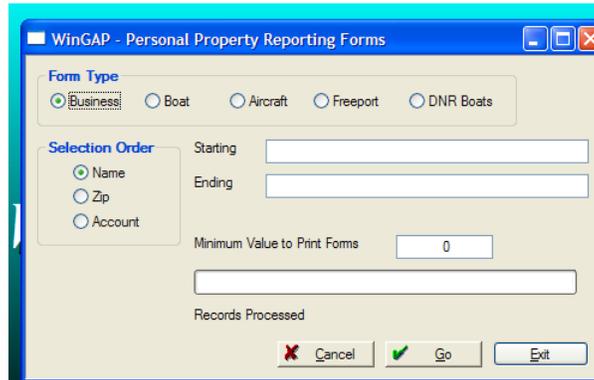
Once the current year's data file is imported the user is ready to print returns for all NEW boats. These should be printed and mailed just prior to the first of the year.

Task 2 Printing Marine Personal Property Returns

4. To begin this exercise the user would choose Reports>>Personal Property then LMB on Reporting Forms.



- This will bring up a dialogue box that will let the user initiate printing of personal property returns.



- There are several settings that the user may choose.

It is recommended that for NEW boats that returns are printed in NAME order

To print just new boats select the DNR Boats radio button.

You may also specify beginning and ending names for the print run

In order to correctly print NEW boat forms the minimum value should remain 0.

Once you have configured these setting you are ready to start printing NEW boats. LMB Go to begin.



Before beginning this process you should have forms loaded and hopefully aligned. There is an alignment pattern available at the beginning of the print process to assist you in doing this. A dot matrix or other printer capable of printing continuous feed preprinted forms connected directly to the workstation's LPT1 port is necessary.



O.C.G.A. §§ 48-5-269 & 269.1 and Department of Revenue Rules and Regulations 560-11-10-.08 specifies the forms that are to be used for the return of tangible personal property in Georgia. County boards of tax assessors may request the Commissioner approve alternate versions of the return but this is left up to the discession of the Commissioner.

Exercise Nine – Data Entry for Marine Personal Property



Objective: To learn how to enter appropriate data for marine personal property into the software.

Once you have mailed returns to NEW boat owners you will receive some of these back completed. The software has an interactive process to help you accomplish this set of tasks.

Given:

For this exercise the following information is known:

Owner Name and Address

Joseph R Chadwick
561 Brandywine Run
Sparta, GA 31087

Value Declared By Taxpayer on PT-50A

None (New Boat)

Return not signed or dated

Date Return Received

February 15

Previous Year's Final Fair Market Value

None (New Boat)

Aircraft Information from Schedule D

Preprinted:

MFG NAME: (MAKE) Harris Flote
MODEL NAME OR #:
YEAR BUILT: 1993
HULL ID NUMBER: HAMP2883B393
LENGTH: 20 feet 0 inches

Note from taxpayer:

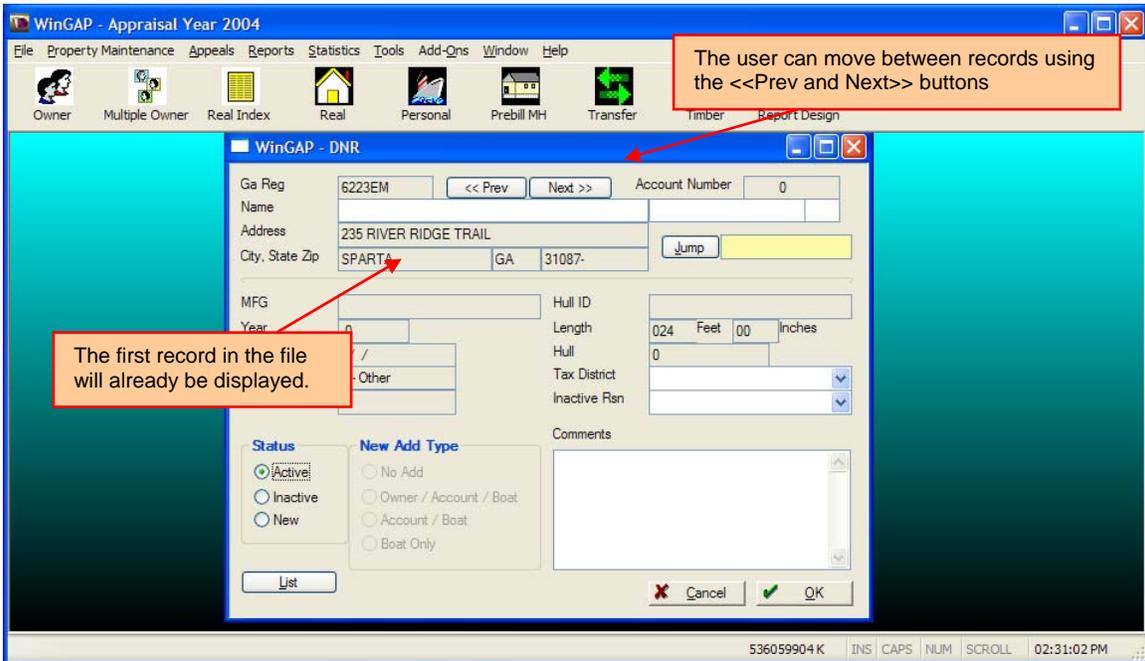
None

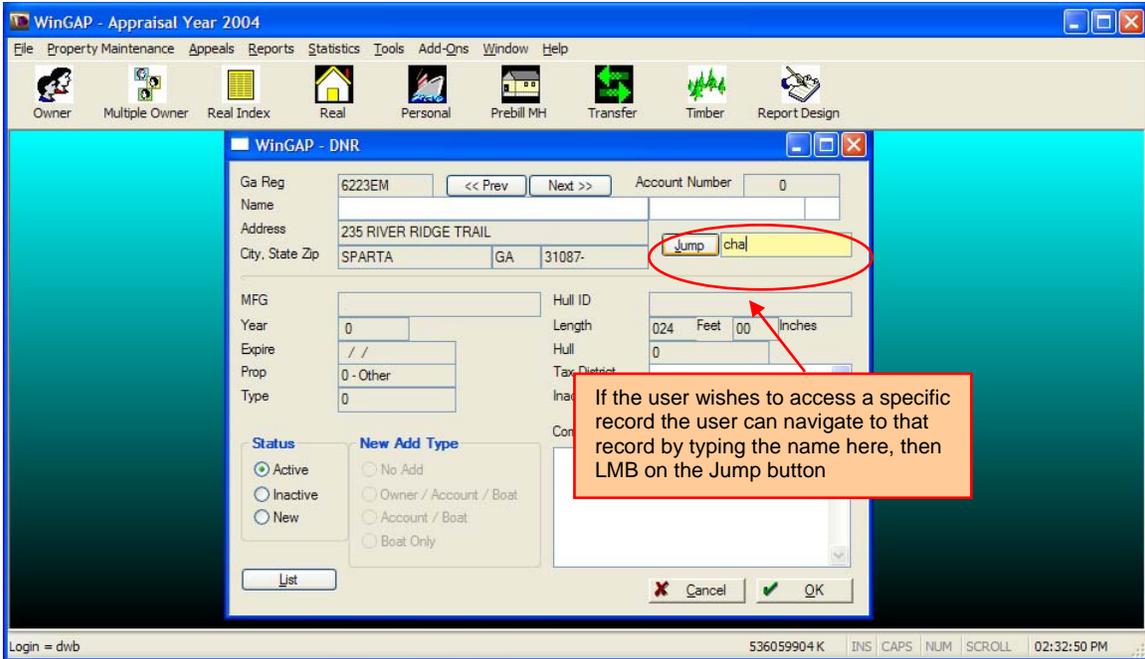
Task 1 Adding a NEW boat from the DNR registration file

1. On the menu bar go to Property Maintenance>>Personal and LMB on DNR Registration.

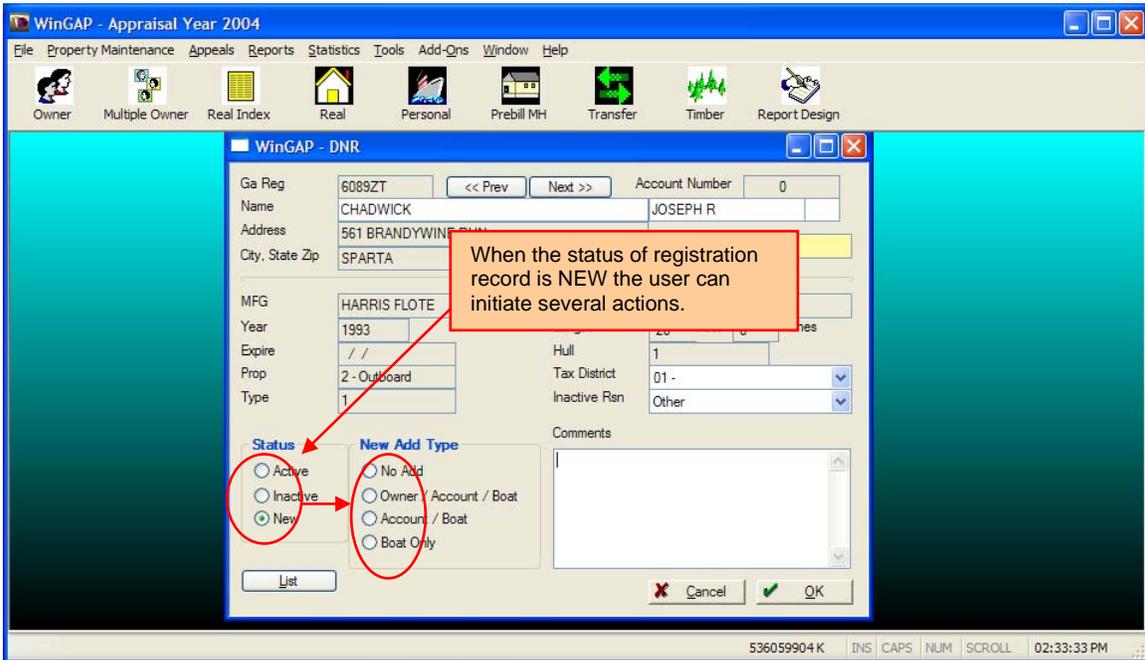


2. This will bring up the interactive interface that allows the user to reconcile the DNR data file to the WinGAP account database.





3. Once the record the user wishes to use is displayed there are several actions that the user can take.



4. If the status is NEW the user may, through this interface, add this to the WinGAP databases.

The screenshot shows the WinGAP - Appraisal Year 2004 software interface. The main window displays a 'WinGAP - DNR' dialog box with the following fields and options:

- Ga Reg:** 6089ZT (Navigation: << Prev, Next >>)
- Account Number:** 0
- Name:** CHADWICK (Last), JOSEPH R (First)
- Address:** 561 BRANDYWINE RUN
- City, State Zip:** SPARTA, GA, 31087- (Navigation: Jump cha)
- MFG:** HARRIS FLOTE
- Hull ID:** HAMP2883B393
- Year:** 1993
- Length:** 20 Feet, 0 Inches
- Expire:** / /
- Hull:** 1
- Prop:** 2 - Outboard
- Tax District:** 01 -
- Type:** 1
- Inactive Rsn:** Other
- Status:**
 - Active
 - Inactive
 - New
- New Add Type:**
 - No Add
 - Owner / Account / Boat
 - Account / Boat
 - Boat Only
- Comments:** (Empty text area)
- Buttons:** List, Cancel, OK

The status bar at the bottom shows: Login = dwb, 536059904 K, INS | CAPS | NUM | SCROLL, 02:34:05 PM

- If the owner does not already exist in the databases, a new owner record, account record and boat record may be created. To begin this process a user would LMB the radio button next to Owner / Account / Boat.
- The following dialogue will be displayed. Based on the data entry conventions employed by the user you can combine the names under a single entry or these can be left separate.

The dialog box titled 'WinGAP - DNR' contains a question mark icon and the text: "Would you like to combine Last, First and Middle name information into Corporate name?". Below the text are two buttons: "Yes" and "No".

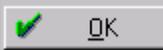
Task 2 Setting up an account record for a NEW boat added from the DNR registration file

- The user will then be taken to the General Information screen. There are several items that must be completed create an account record for this owner. In this case the situs is the unincorporated county and the digest class is residential.



O.C.G.A. § 48-5-16(e) establishes the taxable "situs" of watercraft as the county in Georgia where the boat was located 184 days or more the preceeding year. If the boat was not located in any one county for at least 184 days then the situs is the county where the owner resides.

The owner name and number of accounts are displayed here.

9. Once all data entry is completed then click on the  or  buttons. Clicking on the  will save the data entry and leave the dialogue open so that additional action may be taken. Clicking on the  will save the data entry and close the dialogue.

Task 3 Adding an account Item (boat) for a NEW boat added from the DNR registration file

10. At this point in the data entry process the user has created an owner record and an account record and are ready to edit the account items record. To begin this process

LMB on the Edit button

- The software has already filled in all the available information from the DNR file. The user now has several options. The user can look up the value of the boat in a pricing guide other than ABOS. If this is done the user may wish to also enter the publisher and year of the guide (i.e. 2004 NADA) and the page number that the value was taken from.

- Another option is to appraise the boat and/or motor using the values published in the ABOS boat pricing guide. These values are included in the software and are updated annually. To access these values LMB on the **ABOS - Boat** or **ABOS - Motor** buttons depending on the type property the user is going to appraise.
- Once you LMB on one of the ABOS buttons a dialogue box will be displayed with a list of boat or motor values that most closely matches the information already input.



Be aware that the spelling of the manufacturer and type of boat listed will govern the results displayed in the ABOS value look up. You may need to double check this if you cannot find the boat listed in the DNR file.

WinGAP - ABOS Boat Selection

Inboard/Outboard
 Outboard
 Personal Watercraft
 Houseboat/Pontoon
 Sailboat
 Outboard Motor

MFG Year Model

BRAND	YEAR	MODEL
Abbott Boats	1988	20'5" Classic
Active Thunder Boats	1989	20'5" Classic Open Bow
Advance	1990	21' SR
Advantage Boats	1991	21' SR Open Bow
Adventure (Illinois)	1992	22' Citation
Adventure (Texas)	1993	22' Citation Open Bow
Aerocraft	1994	27' Victoria
	1995	

YEAR	HP	HULL	FEET	INCH	ENG	MODEL
	330	Fbg.	22	3	10	22' Citation

Value

SRP 31,000
 Low 6,750
 High 9,360
 Retail 11,610

Condition: Good-Average
Condition Adj: 1.00
Hull Type: Fbg.
Feet / Inch: 22'3"
Horse Power: 330

As published. No Adjustment (Default=1.00)

Boat Trailer Value: 0

Adjusted Value: 11,610

14. At this point in the data entry process the user has created an owner record and an account record and are ready to add the account items record.



O.C.G.A. § 48-5-2(3) states: "Fair market value of property means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale". This is not the same as trade-in price.

HOW TO USE THIS GUIDE

The original M.S.R.P. is the manufacturer's suggested retail price new, excluding shipping charges and options.

The "Low" and "High" value columns are wholesale (trade-in) value estimates. A percentage of code is generally used as the estimated loan value.

The "Code" Column is the estimated average resale or retail price. The resale value is coded for the boat dealer's use. The dealer can show the customer the trade-in prices without the customer knowing what the dealer mark-up to resale is. To read the code price, merely ignore the letters that precede and follow the numbers. For example, an entry in the code column such as AY2000RV indicates that the average resale value of this model is approximately \$2000.00. **VDC** in a price column indicates that the unit has an estimated value of less than \$50.00. **Value Depends upon Condition.**

DEALERS' NOTE

ABOS has been publishing valuation guides for the marine industry continuously since 1949 when **A**nderson (a publisher) and **B**ugg (a Johnson outboard motor rep) originated the first pricing guide for **O**utboard **S**ervice professionals. Since that early book we have been continually refining our pricing methodology and incorporating the latest in statistical analysis. This model year 2001 book is a culmination of over 50 years of marine valuation experience.

Because this Blue Book is national in scope and some regions of the country have higher prices on certain brands, it is assumed that allowances will be made for price differences in certain areas. The larger the boat, the more extensive is the option list and the greater the discrepancy in reported prices. Blue Book prices are averaged prices, and additional allowances must be made for units loaded with optional or custom equipment and in very good or exceptional condition. See the optional equipment chart on page 1602 and condition chart on page 5.

The coded or resale prices contained herein reflect units in good saleable condition; any needed repairs must be taken into consideration.

Since this is an annual publication – except for the Blue Book on CD ROM which ships twice a year – the used values published within have been adjusted to be most reflective of the marketplace during the Spring selling season. As the season progresses toward new model introductions in late summer, adjustments must be made to take into consideration the almost certain price drop of most boats, motors and trailers contained in this guide.

When taking in a unit on trade, keep in mind that the customer's perceived value is nearly always higher than actual resale potential.

SPECIAL NOTE

The publisher has used reasonable care in compiling this valuation guide. However, neither the publisher nor any of its representatives shall be liable for damages of any description, whether incidental or consequential or otherwise, including loss of profits or other business damages occasioned by the use of this valuation guide, and in no event shall the liability of the publisher exceed the price paid for this valuation guide.

The user should be mindful of the value used as the "fair market value"



If using the retail price pay special attention to the condition. The retail price is for a boat in average-good condition. Normally, boats not in dealer inventory are probably going to need some cleaning and/or maintenance performed to meet the description provided for this condition.

CONDITION ADJUSTMENT

Condition	Description	Adjustment to Published Prices
Excellent	New Condition—loaded with options. No evidence of wear. Size, type of boat in demand.	Add 16 to 25%
Very Good	Well above average—low hours. Clean, properly maintained. No mechanical or cosmetic repairs needed. Maintenance schedules strictly adhered to. Equipped with extra cost electronics. Type of boat in demand.	Add 10 to 15%
Good-Average	Clean, saleable condition, attractive inside and out. Mechanically sound, mid-time on mechanicals. No repairs necessary.	As published. No adjustments
Fair	Areas worn and faded even after cleanup. Some scratches and chips in paint evident. Mechanically sound but on downside of life expectancy.	Subtract 10 to 25%
Rough	Boat needs significant amount of repair, both cosmetic and mechanical. Corrosion, dents, cracks, tears evident. Cost of repairs may exceed market value. Deep-six for fish habitat.	Subtract 26 to 100%

Remarks

Outboard Motors

Outboard Boats

Stern Drive & Inboard Boats

Personal Watercraft

Boat Trailers

Portoon, Deck & Houseboats

Sailboats

Mfg Address

SAILBOATS ONLY

1. Estimated trade-in values "LOW" and "HIGH" as well as the estimated resale value "CODE" assume that the used boat is rigged with a usable set of working sails, in good condition. If boat is equipped with new sails, or if various oversize and undersize sails are included in addition to the working sails, the prices will tend to appreciate.

2. Generally, the addition of relatively low cost optional accessories does not tend to increase a sailboat's value on the used market by any substantial amount. There is, of course, some inherent value in accessories, particularly in the larger boats and boats that are only one or two years old. The estimated trade-in values "LOW" and "HIGH" as well as the estimated resale value "CODE" include a normal amount of low cost added accessories. If boat is "loaded" with optional equipment and accessories, the prices will tend to appreciate. However, use caution in this area and don't over-allow for this low cost optional equipment. A potential buyer may not consider the options nearly as valuable as the previous owner.

3. Infrequently, one-design boats having an outstanding race winning reputation have placed on them an unrealistically high value by both the seller and buyer. Use caution in dealing with such boats. Quite often sailing enthusiasts feel that such boats contain a "secret weapon." In reality, the "secret weapon" is the person manning the tiller. Beware also of larger boats which have been owned by a famous person. Here again, people tend to over-value such boats.

Expensive pieces of optional equipment costing in excess of \$500 new are not included in the estimated trade-in values "LOW" and "HIGH" or the estimated resale value "CODE". Examples of such items are wheel steering, air conditioning, pressure water system, self-tailing winches, electronic gear, spinnaker equipment, auto pilot, refrigeration, etc. When such equipment is installed, make additional allowances according to the Optional Equipment Valuation Schedule found on page 5.



Be aware that the spelling of the manufacturer and type of boat listed will govern the results displayed in the ABOS value look up. You may need to double check this if you cannot find the boat listed in the DNR file.

WinGAP - Boats & Motors

Boats & Motors: Boat : Bayliner - 1971 17' 3" : Account # 618 Photo
BoatKey: 331

ABOS - Boat ABOS - Motor

Boat Info

Manufacturer: Bayliner
Model: 1950 Quartermaster
Hull No:
Ga Reg: Year Model: 1971
Feet: 17
Inches: 3
Hull Type: Fiberglass
Type: Inboard / Outboard
Boat Book:
Boat Page:

Motor Info

Manufacturer:
Model:
Horsepower: Yr Model:
Motor Book:
Motor Page:

Value

Boat
Book: 0
Appraised: 600
ABOS: 522

Motor
Book: 0
Appraised: 0
ABOS: 0

Total: 600

Located At:
Appraiser: Petey Reese

Comments

Buttons: Edit History, Cancel, New, Delete, Apply, OK

15. The user must change the Type of boat in order to look up the boat listed in this example. If you have added this boat using the DNR module this information will be filled automatically.



Because the information contained in the DNR file is based on information provided by boat owners who may have limited knowledge and input by simple dedicated entry personnel. The information regarding model, length, horsepower, even manufacturer may be incomplete. It will be up to the user to locate the entry that is closest to the information provided

WinGAP - ABOS Boat Selection

Inboard/Outboard Outboard Personal Watercraft Houseboat/Pontoon Sailboat Outboard Motor

MFG Year Model

BRAND	YEAR	MODEL
Abbott Boats	1988	20'5" Classic
Active Thunder Boats	1989	20'5" Classic Open Bow
Advance	1990	21' SR
Advantage Boats	1991	21' SR Open Bow
Adventure (Illinois)	1992	22' Citation
Adventure (Texas)	1993	22' Citation Open Bow
Aerocraft	1994	27' Victoria
	1995	

YEAR	HP	HULL	FEET	INCH	ENG	MODEL
	330	Fbg.	22	3	10	22' Citation

Value

SRP 31,000

Low 6,750

High 9,360

Retail 11,610

Adjusted Value 11,610

Condition Good-Average

Condition Adj 1.00

Hull Type Fbg.

Feet / Inch 22'3"

Horse Power 330

As published. No Adjustment (Default=1.00)

Boat Trailer Value 0

16. Once the model has been identified and selected the user can then complete the entry process by making the necessary adjustments for condition and trailers (if included in price)



Some prices (primarily boats that are sold new as packages, like those from Bayliner and Tracker Marine, for example) include boat, motor and trailer. These should be adjusted to remove the trailer as it is taxed as a motor vehicle (tagged). To do this the user would enter the value of the trailer in the field labeled Boat Trailer Value.

WinGAP - ABOS Boat Selection

Inboard/Outboard Outboard Personal Watercraft Houseboat/Pontoon Sailboat Outboard Motor

MFG Year Model

BRAND	YEAR	MODEL
Abbott Boats	1988	20'5" Classic
Active Thunder Boats	1989	20'5" Classic Open Bow
Advance	1990	21' SR
Advantage Boats	1991	21' SR Open Bow
Adventure Boats	1992	22' Citation
Adventure (Illinois)	1993	22' Citation Open Bow
Adventure (Texas)	1994	27' Victoria
Aerocraft	1995	

YEAR	HP	HULL	FEET	INCH	ENG	MODEL
	330	Fbg.	22	3	10	22' Citation

Value

SRP 31,000

Low 6,750

High 9,360

Retail 11,610

Adjusted Value 11,610

Condition Good-Average

Condition Adj 1.00

Hull Type Fbg.

Feet / Inch 22'3"

Horse Power 330

As published. No Adjustment (Default=1.00)

Boat Trailer Value 0

17. Once the data entry is complete the user can LMB on the  button to save the record.

Task 4 Adding an account Item (motor) for a NEW boat added from the DNR registration file

18. The user can follow a procedure similar to that used to add a boat to an account to complete the entry for adding an outboard motor.



O.C.G.A. § 48-5-2(3) states: "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale". This is not the same as trade-in price.



Because the information contained in the DNR file does not include separate registration information regarding manufacturer, model, horsepower and other features (such as power tilt and/or trim) for outboard motors. It will be up to the user to locate an entry that most closely matches the horsepower rating for the boat (this is listed in the boat selection information) and choose a manufacturer at random (Mercury is usually a good choice). The user should assume the motor is the same year as the boat.

WinGAP - ABOS Boat Selection

Inboard/Outboard Outboard Personal Watercraft Houseboat/Pontoon Sailboat Outboard Motor

MFG Year Model

BRAND	YEAR	MODEL
AB Inflatables	1989	SD-156 Sport Boat
Abbott Boats	1990	SE-11 Sport Boat
Achilles Inflatable Craft	1991	SE-12 Sport Boat
Action Craft Boats	1992	SG-124 Sport Boat
Action Marine Inc.	1993	SG-140 Sport Boat
Active Thunder Boats	1994	SG-156 Sport Boat
Advance	1995	SH-156 Super Heavy
Advanced Outdoors	1997	

ABOS_YEAR	HP	FEET	INCH	MODEL	YEAR B
2008	35.00	12	4	SG-124 Sport Boat	1992 A
2008	50.00	14	0	SG-140 Sport Boat	1992 A
2008	55.00	15	6	SG-156 Sport Boat	1992 A
2008	35.00	12	4	SG-124 Sport Boat	1992 A

Value

SRP 3,395
 Low 715
 High 950
 Retail 1,200

Condition: Good-Average
Condition Adj: 1.00
Hull Type: Hypalon
Feet / Inch: 12"4"
Horse Power: 35.00
Boat Trailer Value: 0

Adjusted Value: 715

19. Before clicking on select the user should make sure the correct water type is chosen. This is very important as it controls the value displayed.

WinGAP - Boats & Motors

Boats & Motors Motor: BoatKey: 1179 Account # 13378 Photo
 BoatKey: 1179

Boat Info

Manufacturer: Harris-Kayot
 Model: Fisherman Family 2920
 Hull No: HAMP2883B393
 Ga Reg: 6089-ZT Year Model: 1993
 Feet: 20
 Inches: 0
 Hull Type: Aluminum Pontoon
 Boat Book:
 Boat Page:

Purchased

New Used
 Date: / /
 Cost: 0
 ABOS - Boat

Motor Info

Manufacturer: Mercury
 Model: 60EO
 Horsepower: 70 Yr Model: 1993
 Motor Book:
 Motor Page:

Starter

Electric Recoil

Purchased

New Used
 Date: / /
 Cost: 0
 ABOS - Motor

Value

Boat

Book: 0
 Appraised: 0
 ABOS: 3,455 ✓

Motor

Book: 0
 Appraised: 0
 ABOS: 1,908 ✓

Total: 5363

Located At:
 Appraiser:

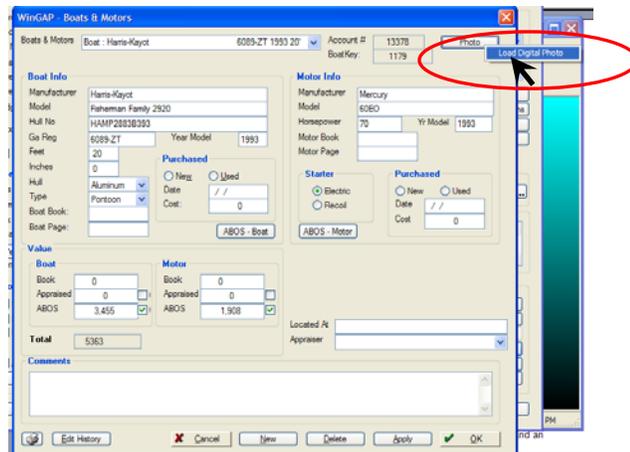
Comments

Edit History Cancel New Delete Apply OK

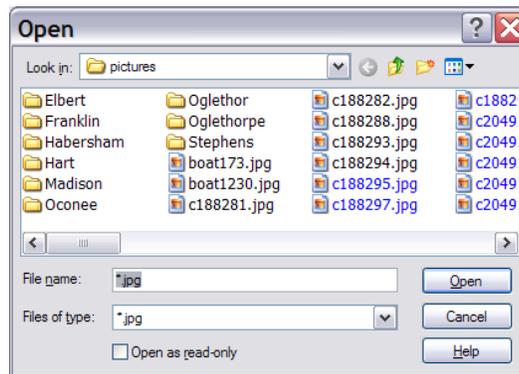
20. At this point in the data entry process the user has created an owner record and an account record and has appraised the boat and motor for the current year.

Task 5 Attaching a Digital Picture

21. At this point in the data entry process the user has created an owner record, an account record and an account items record. If the user has a digital camera or scanner and wishes to include this in the file for this account then they may do so by right clicking on the **Photo** button in the upper right hand corner of the Aircraft dialogue. This will give the user the option of loading a digital picture from a saved location.



22. By clicking on Load Digital Photo the user will be prompted to select a file to load. The user should navigate to the file location using the Open file dialogue.



23. Once the user has selected the file that contains the picture to attach to this account a confirmation message should be displayed.



24. The user can then access the image by clicking on the  button.



25. Data entry is finished. The user can designate an appraiser as being responsible for this account, flag the account for a notice and specify a notice reason for change.

WinGAP - Personal Property General Information - CHADWICK JOSEPH R - 1 of 1

Parcel No: - - - \$2500 Manual Labor Exemption
 Account #: 13378 **SP** EZ Yr:
 ID Number: EZ Val: 0
 Business ID:
 Street No: 0 Ext: Dir: Unit:
 Street Name: Type: Quad:
 Bldg SF: 0 Sales SF: 0
 Tax District: 01 - Class: Residential
 Special District Acct Origin Yr: Business Year: Discovery Source:

Appraiser Info
 Data Entry:
 Acct Appraiser:
 Alternate:
 Acct Auditor:

Appeals: Transfer:
 DNR: Transfer Items:
 Future:
 Duplicate:

Contact Information
 Bus No: () -
 Home No: () -
 Fax No: () -
 Email:
 Web Url:
 Person:

NAICS

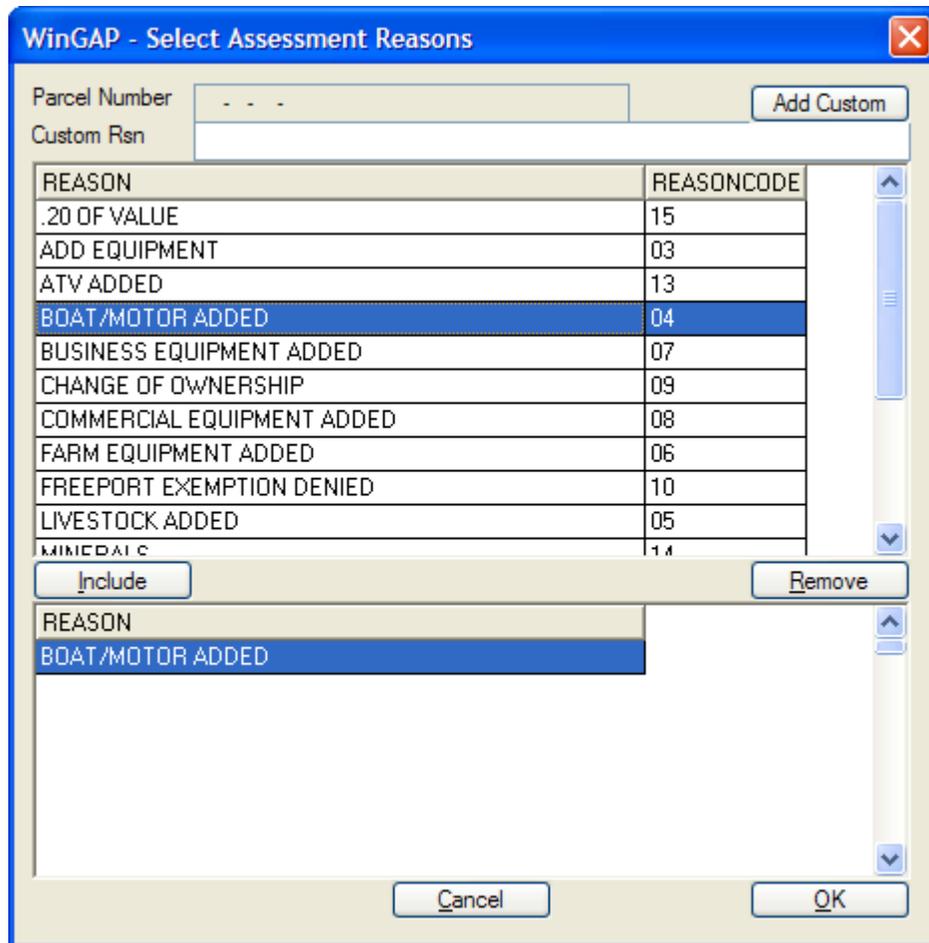
Comments

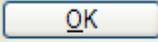
Process Status
 Notice Notice Date: //
 Return Filed Filing Date: //
 P.O. Returned Reason:
 Notice Value: 0
 Audit Audit Date: //
 Audit Info

Values

Current	5,363	Mach/Eq/FF	0	<input type="button"/> Add
Previous	0	Taxable Invn	0	<input type="button"/> Add
Last Edited	5,363	Freeport Invn	0	<input type="button"/> Add
Return	0	Boat	5,363	<input type="button"/> Edit
Penalty	0	Aircraft	0	<input type="button"/> Add
<input type="button"/> Leased Equipment		Other	0	<input type="button"/> Add

Edit History Cancel Delete New Apply OK



26. Once the user has selected the reason for change. They may return to editing or adding records to WinGAP from the DNR data file by clicking on  on the General information screen.

Only use custom assessment reasons when nothing else fits the reason for change!!!!!!

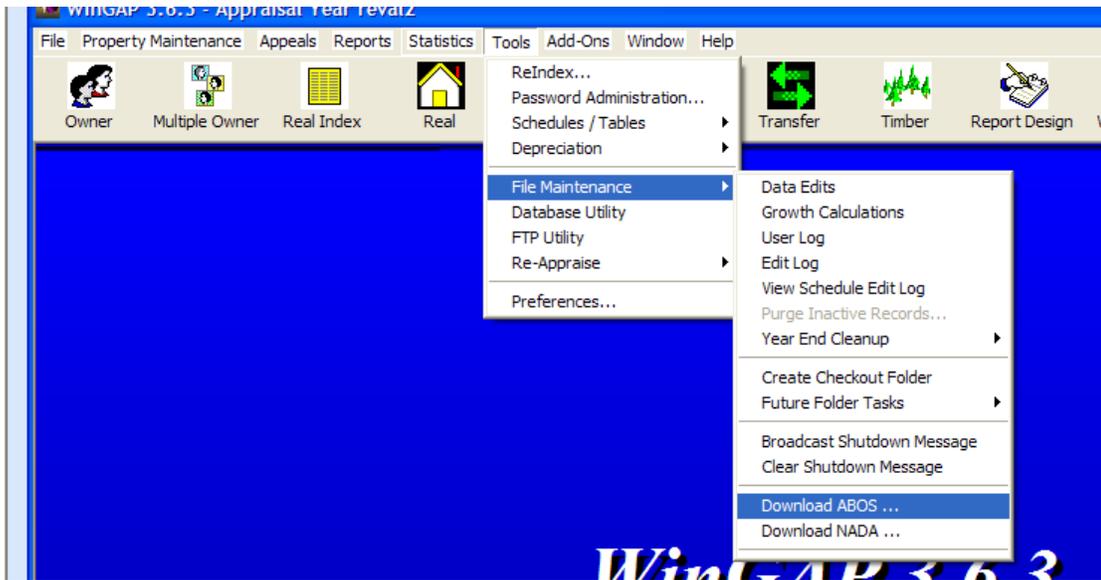
Exercise Nine – Download New Prices and Update Values of Watercraft



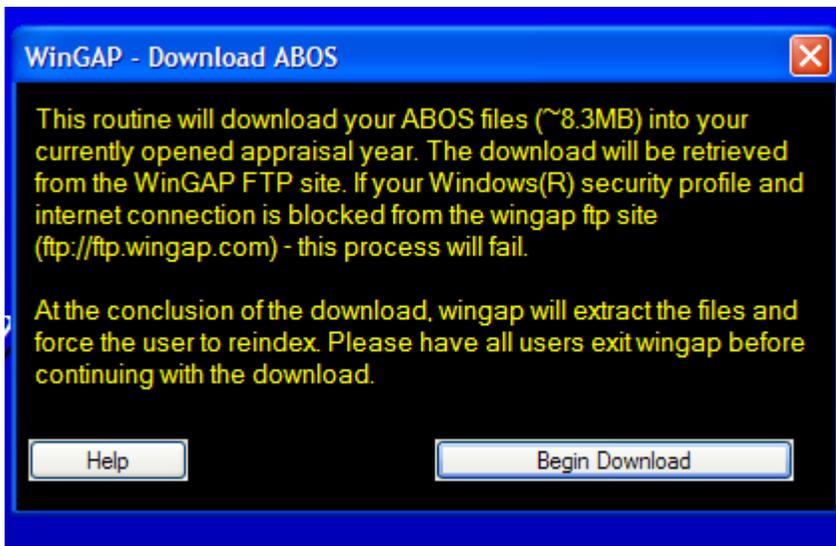
Objective: To learn how to update your ABOS appraisal files follow the steps below.

Task 1 Use file menu to download new appraisal files.

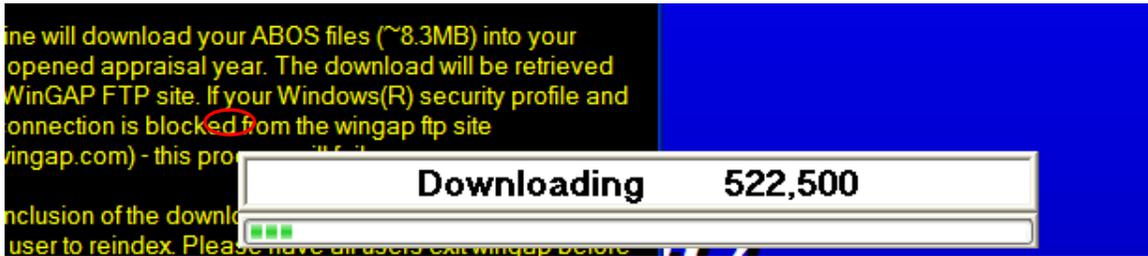
1. Follow the steps outlined below.



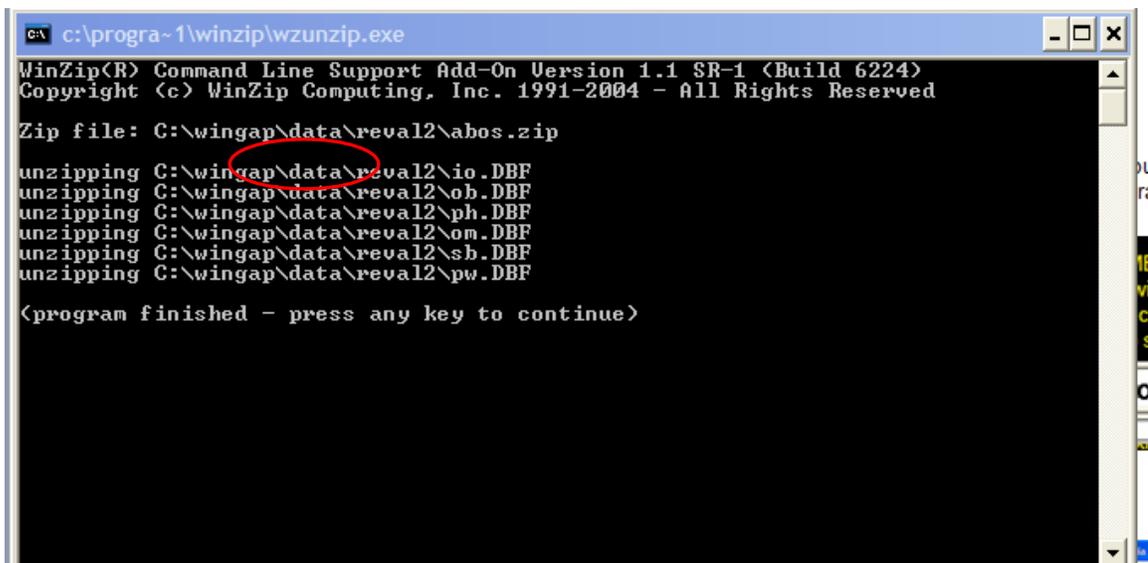
2. Follow the on screen prompts.



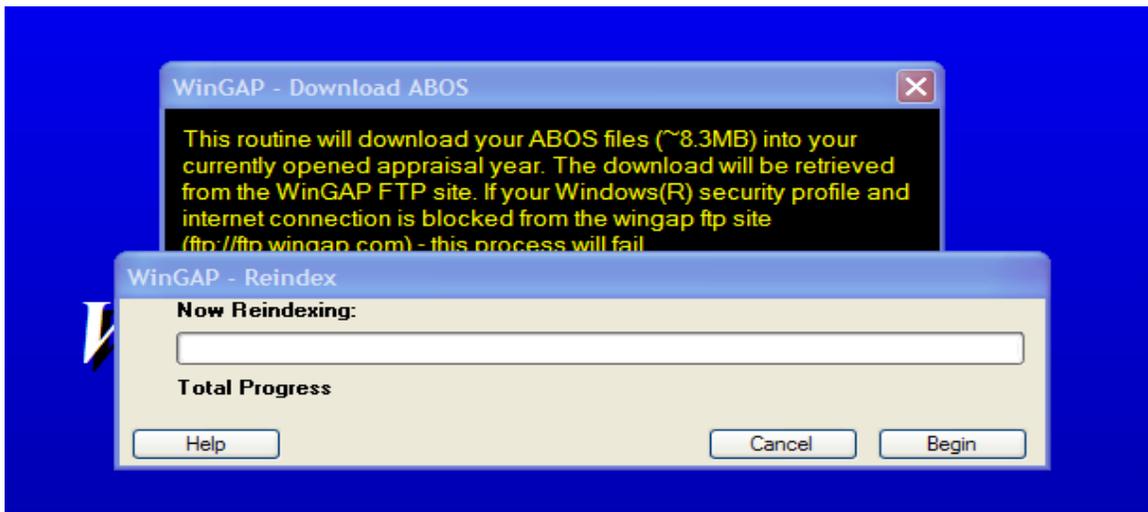
- Note the progress bar notifying you that your computer has connected to the FTP site and is downloading your new appraisal files.



- Next you will see the files you downloaded be uncompressed by winzip. Press any key to continue.



- The final step is to reindex.



Task 3 Reappraise all boats.

6. Open WinGAP, go to Tools>>Reappraise and choose Boats – ABOS from the menu



7. LMB on Reappraise

WinGAP - Reappraise

Starting 001 001 Asmt Reason

Ending WASH EMC 2

Neighborhood

Parcel Number

Property Type

All Real Property

Residential Improvements

Commercial Improvements

Accessory Improvements

Land

Urban Land

Rural Land

Conservation Use

Records Processed: 0%

Total Records

Percent Processed

8. Once completed you will receive a confirmation message and you can LMB on Finished.



You're Done!

Section Six – Business Personal Property

Section Objective

In this section, you will learn how to enter data for a specific type of personal property (business assets) into the software.

The focus will be on data entry and normal practices and conventions the user should employ in the data entry process.

Taxation Issues

Standard appraisal practices for aircraft will be discussed as well as conventions that should be employed in electronic record keeping.

Exercise Ten – Data Entry for Business Personal Property



Objective: To learn how to enter appropriate data for business personal property into the software.

Please use the following information to work through the next exercise.

The following information is known about the business.

The DBA is Lakemont Jewelers. The owner's name is A Dwayne Floyd and the business license is in this name. The property address is 13345 Jones Street, Lavonia, GA 30553 and is located outside the city limits. The mailing address for this business is the same as the physical address. Their Federal Identification Number is 58-2444366. The State Taxpayer Identification number is 2049650-QT.

Mr. Floyd is returning \$57,246 dollars of merchandise. The business has leased space that totals 1,200 square feet with a dedicated retail space of 700 square feet. This building is located on county map 0012 and is identified further as parcel number 0040.

Mr. Floyd started business in December of 1993. Mr. Floyd should be contacted at the following number, 404-356-8900.

Page Two of Two (Lakemont Jewelers Depreciation Schedule)

LAKEMONT JEWELERS
 Property Tax Listing - Federal Tax Basis
 Period Ended 12/31/99

ID #:

Company: LMJ
 Page: 1

Grp	Num	Property Description	Acquired	Cost/Basis	Prior Depr.	Current Depr.	Ending Depr.	Book Value

Assets acquired in year beginning 01-01-88								
=====								
1	1	REPAIR SHOP EQUIPMENT	10/01/88	3,457.00	3,457.00	0.00	3,457.00	0.00
1	2	FIXTURES & EQUIPMENT	10/01/88	5,997.00	5,997.00	0.00	5,997.00	0.00
1	3	SAFE	10/01/88	3,640.00	3,640.00	0.00	3,640.00	0.00
Sub-Total				13,094.00	13,094.00	0.00	13,094.00	0.00

Assets acquired in year beginning 01-01-91								
=====								
1	4	SIGN	05/06/91	1,161.61	1,161.61	0.00	1,161.61	0.00
1	5	GEM LIGHT	05/24/91	300.00	300.00	0.00	300.00	0.00
1	6	DISPLAY CASE	10/08/91	478.52	478.52	0.00	478.52	0.00
Sub-Total				1,940.13	1,940.13	0.00	1,940.13	0.00

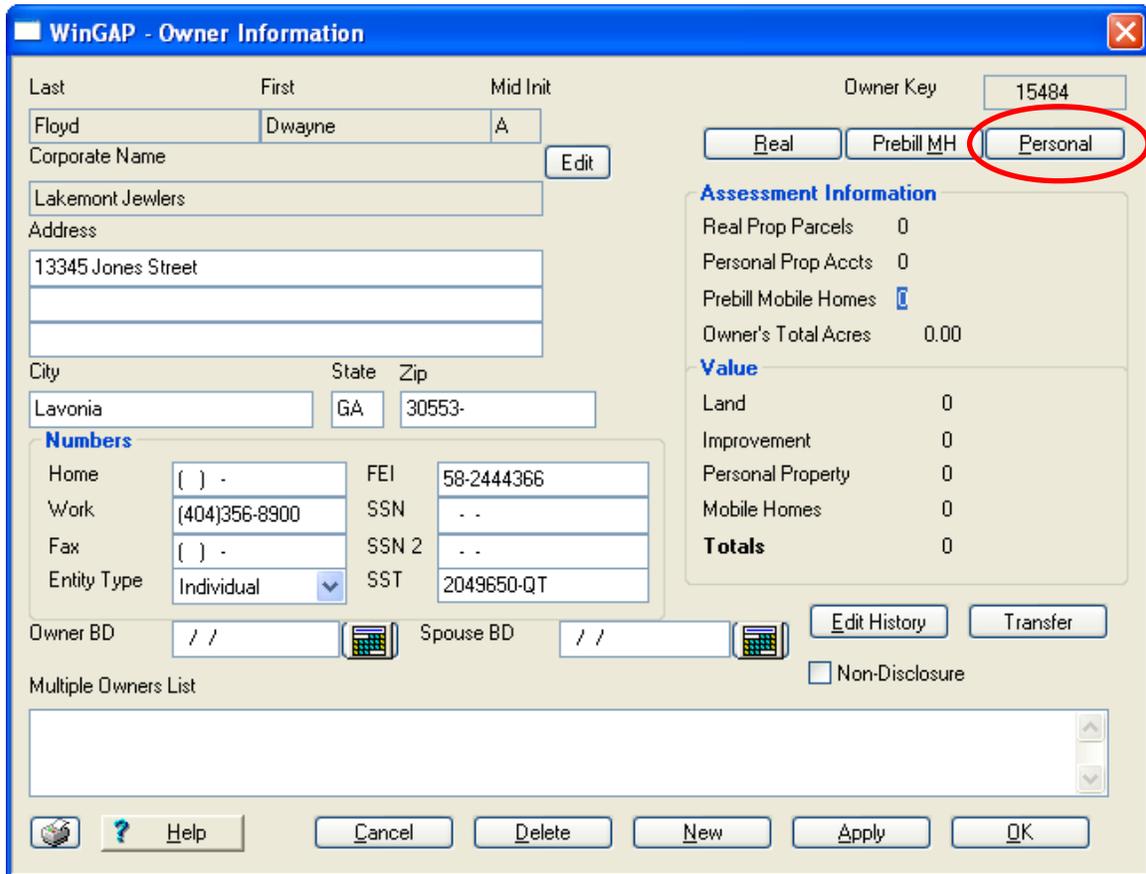
Assets acquired in year beginning 01-01-93								
=====								
1	8	TOOLS	08/31/93	200.00	200.00	0.00	200.00	0.00
1	7	CELLULAR PHONE	11/30/93	211.95	180.02	21.29	201.31	10.64
Sub-Total				411.95	380.02	21.29	401.31	10.64

Assets acquired in year beginning 01-01-94								
=====								
1	13	DRAPES	01/01/94	500.00	500.00	0.00	500.00	0.00
1	9	DRAPES	01/31/94	500.00	500.00	0.00	500.00	0.00
1	10	(2) CHAIRS	06/30/94	79.96	79.96	0.00	79.96	0.00
1	11	CHAIR-STOOL	10/31/94	409.50	409.50	0.00	409.50	0.00
1	12	VACCUUM CLEANER	12/15/94	272.95	272.95	0.00	272.95	0.00
Sub-Total				1,762.41	1,762.41	0.00	1,762.41	0.00

Assets acquired in year beginning 01-01-95								
=====								
1	14	SHOWCASE	08/31/95	500.00	500.00	0.00	500.00	0.00
1	15	ULTRASONIC CLEANING EQUIP	09/30/95	227.37	227.37	0.00	227.37	0.00
1	16	SHOWCASE	09/30/95	508.18	508.18	0.00	508.18	0.00
Sub-Total				1,235.55	1,235.55	0.00	1,235.55	0.00

Task 1 Basic data entry on an account.

1. From the Owner Screen, Click the  button.



The Personal Property General Information screen will appear. The personal property general information screen is where you will enter all of the general details and information in regard to the account you are working on.

Examples of this information include but are not limited to, physical location, digest classification and stratification, discovery source, appraiser information, any general comments that are specific to this account, Contact information, NAICS codes, etc...

**See the below screen shot of the personal property general information screen.*

Note that many of the fields are grayed out.

The screenshot shows the 'WinGAP - Personal Property General Information' window. It features several sections with various input fields and buttons. A red callout box highlights that many fields are grayed out. The fields mentioned in the callout are the ID Number, Sales SF, and the NAICS field.

Parcel Information: Parcel No, Account #, ID Number (grayed out), Business ID, Street No, Street Name, Bldg SF, Sales SF (grayed out), Tax District, Class.

Appraiser Info: Data Entry, Acct Appraiser, Alternate, Acct Auditor, Appeals, Transfer, DNR, Transfer Items, Future, Duplicate.

Contact Information: Bus No, Home No, Fax No, Email, Web Url, Person.

Process Status: Notice, Return Filed, P.O. Returned, Audit, Audit Info, Notice Date, Filing Date, Reason, Notice Value, Audit Date.

Values: Current, Previous, Last Edited, Return, Penalty, Mach/Eq/FF, Taxable Invn, Freeport Invn, Boat, Aircraft, Other, Leased Equipment.

NAICS: (grayed out)

Comments: (grayed out)

Buttons: Edit History, Cancel, Delete, New, Apply, OK.

WinGAP - Personal Property General Information

Parcel No: 0012- -0040- \$2500 Manual Labor Exemption
 Account #: **SP** EZ Yr:
 ID Number: 0 EZ Val: 0
 Business ID: Lakemont Jewlers
 Street No: 13345 Ext: Dir: Unit:
 Street Name: Jones Type: St: Quad:
 Bldg SF: 1200 Sales SF: 700
 Tax District: **01 - County** Class: **[Dropdown]**
 Curb/Gutter Acct Origin Yr: Discovery Source:

Contact Information

Bus No: () -
 Home No: () -
 Fax No: () -
 Email:
 Web Url:
 Person:

Process Status

Notice Notice Date: / /
 Return Filed Filing Date: / /
 P.O. Returned Reason:
 Audit Notice Value: 0
 Audit Date: / /

Values

Current	<input type="text"/> 0	Mach/Eq/FF	<input type="text"/> 0	<input type="button" value="Add"/>
Previous	<input type="text"/> 0	Taxable Invn	<input type="text"/> 0	<input type="button" value="Add"/>
Last Edited	<input type="text"/> 0	Freeport Invn	<input type="text"/> 0	<input type="button" value="Add"/>
Return	<input type="text"/> 0	Boat	<input type="text"/> 0	<input type="button" value="Add"/>
Penalty	<input type="text"/> 0	Aircraft	<input type="text"/> 0	<input type="button" value="Add"/>
<input type="button" value="Leased Equipment"/>		Other	<input type="text"/> 0	<input type="button" value="Add"/>

Use the drop down menu to enter Class of this account.



It is important to properly note how this account was discovered. You can run reports at a later date and determine what methods of discovery work best for your county and which methods need improvement.

WinGAP - Personal Property General Information

Parcel No: 0012- -0040- \$2500 Manual Labor Exemption
Account #: EZ Yr:
ID Number: 0 **SP** EZ Val: 0
Business ID: Lakemont Jewelers
Street No: 13345 Ext: Dir: Unit:
Street Name: Jones Type: St Quad:
Bldg SF: 1200 Sales SF: 700
Tax District: 01 - County Class: Commercial
 Curb/Gutter Acct Origin Yr: Business Year: Discovery Source:

Appraiser Info
Data Entry:
Acct Appraiser:
Alternate:
Acct Auditor:
Appeals, Transfer, DNR, Transfer Items, Future, Duplicate

Contact Information
Bus No: () -
Home No: () -
Fax No: () -
Email:
Web Url:
Person:

NAICS

Comments
7704605730 5268

Process Status
 Notice Notice Date: //
 Return Filed Filing Date: //
 P.O. Returned Reason:
 Audit Notice Value: 0
Audit Date: //
Audit Info

Values
Current: 0
Previous: 0
Last Edited: 0
Return: 0
Penalty: 0
Leased Equipment:

Mach/Eq/FF: 0 Add
Taxable Invn: 0 Add
Freeport Invn: 0 Add
Boat: 0 Add
Aircraft: 0 Add
Other: 0 Add

DOT Sign Listing
DOT Sign Listing
Newspaper
Plane Advertising (Fly-by's)
Telephone Book
test2
UCC
Willie Test
Word of Mouth

Use the drop down menu for discovery source entry.

Right

Assigning a NAICS code to each of your accounts is absolutely crucial to the accuracy of comparison reports in the future. Imagine having the ability to compare like properties at the click of a button. If you use these codes, you can already do this.

The screenshot shows the WinGAP Personal Property General Information window. The main window has several sections: Parcel No (0012-0040), Account # (0), SP, \$2500 Manual Labor Exemption, EZ Yr, EZ Val (0), Appraiser Info (Data Entry, Acct Appraiser, Alternate, Acct Auditor), Contact Information (Bus No, Home No, Fax No, Email, Web Url, Person), Process Status (Notice, Return Filed, P.O. Returned, Audit), and NAICS. A yellow callout bubble points to the 'Search' button in the NAICS section. A yellow callout bubble points to the 'Enter Keyword' field in the NAICS Keyword Lookup dialog box. A blue callout bubble points to the 'OK' button in the NAICS Keyword Lookup dialog box. A green callout bubble points to the 'OK' button in the main window. The NAICS Keyword Lookup dialog box is open, showing a list of NAICS codes and descriptions. The code 44831 Jewelry Stores is selected. The 'Search' button is highlighted in the dialog box.

Enter a key word and click search.

Click the Ellipses to look up the NAICS Code.

Select the NAICS code and click 

WinGAP - Personal Property General Information - Lakemont Jewelers - 1 of 1

Parcel No: 0012- -0040- \$2500 Manual Labor Exemption
 Account #: 779 **SP** EZ Yr: EZ Val: 0
 ID Number: 0
 Business ID: Jewelers
 Street: Dir: Unit:
 St: Type: St: Quad:
 F: 700
 Class: **Commercial**
 Origin Yr: Business Year: Discovery Source: Word of Mouth

Appraiser Info
 Data Entry:
 Acct Appraiser:
 Alternate:
 Acct Auditor:

Buttons: Appeals, DNR, Transfer, Transfer Items, Future, Duplicate

Contact Info
 Bus No: (404)356-8900
 Home No: () -
 Fax No: () -
 Email:
 Web Url:
 Person: Dwayne Floyd

NAICS
 44831 - Jewelry Stores

Comments

Process Status
 Notice Notice Date:
 Return Filed Filing Date:
 P.O. Returned Reason:
 Notice Value: 0
 Audit Audit Date:
 Audit Info

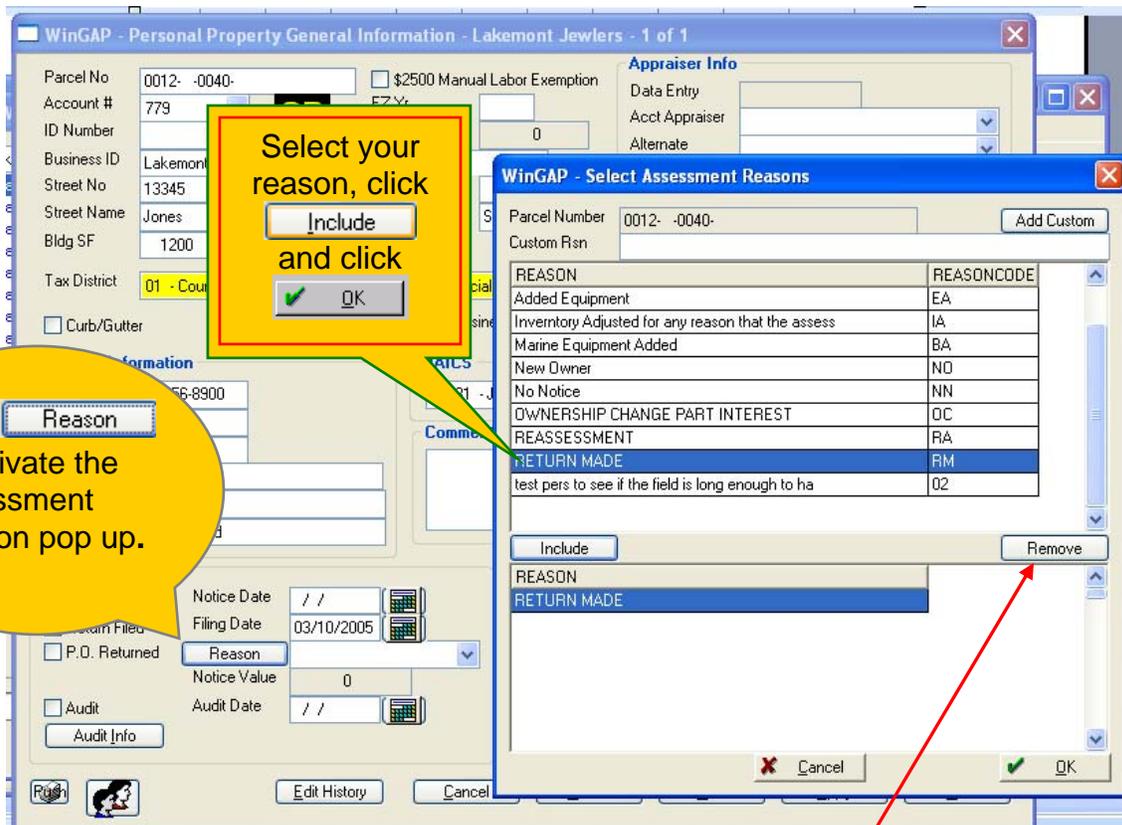
Values

Current	0	Mach/Eq/FF	0	Add
Previous	0	Taxable Invn	0	Add
Last Edited	0	Freeport Invn	0	Add
Return	0	Boat	0	Add
Penalty	0	Aircraft	0	Add
Leased Equipment		Other	0	Add

Buttons: Push, Edit History, Cancel, Delete, New, Apply, OK

Annotation: After clicking the code auto fills.

Assessment Reasons



You can also click the Remove , if you need to remove a reason from the included list.

You can use the next three fields to record the Account Appraiser, the alternate Account Appraiser, and the Account Auditor.

To do this, select from the drop down menu the appraiser/auditor that you wish to relate this account too.

WinGAP - Personal Property General Information - Lakemont Jewlers - 100

Parcel No: 0012-0040- \$2500 Manual Labor Exemption
Account #: 779 EZ Yr:
ID Number: 0 EZ Val: 0
Business ID: Lakemont Jewlers
Street No: 13345 Ext: Dir: Unit:
Street Name: Jones Type: St Quad:
Bldg SF: 1200 Sales SF: 700
Tax District: 01 - County Class: Commercial
 Curb/Gutter Acct Origin Yr: Business Year: Discovery Source: Word of Mouth
Appraiser Information:
Data Entry:
Acct Appraiser:
Alternate:
Acct Auditor:
Future
Duplicate
Contact Information:
Bus No: (404)356-8900
NAICS: 44831 - Jewelry Stores
Comments:
Professional:
 Returned Filing Date: 03/10/2005 Reason: Return Made
 P.O. Returned Notice Value: 0
 Audit Audit Date:
Audit Info
Values:
Current: 0 Mach/Eq/FF: 0 Add
Previous: 0 Taxable Invn: 0 Add
Last Edited: 0 Freeport Invn: 0 Add
Return: 0 Boat: 0 Add
Penalty: 0 Aircraft: 0 Add
Leased Equipment: Other: 0 Add
Buttons: Edit History, Cancel, Delete, New, Apply, OK

You can track audits and audit dates from here.

Task 2 Entering Machinery, Equipment, Furniture, and Fixtures from a return.

WinGAP - Personal Property General Information - Lakemont Jewelers - 1 of 1

Parcel No: 0012-0040 \$2500 Manual Labor Exemption
Account #: 779 **SP** EZ Yr:
ID Number: 0 EZ Val: 0
Business ID: Lakemont Jewelers
Street No: 13345 Ext: Dir: Unit:
Street Name: Jones Type: St Quad:
Bldg SF: 1200 Sales SF: 700
Tax District: 01 - County Class: Commercial
 Curb/Gutter Acct Origin Yr: Business Year: Discovery Source: Word of Mo

Appraiser Info
Data Entry:
Acct Appraiser: Mary Jo Johnson
Alternate: Mary Jo Johnson
Acct Auditor: Mary Jo Johnson

Contact Information
Bus No: (404)356-8900
Home No: () -
Fax No: () -
Email:
Web Url:
Person: Dwayne Floyd

NAICS
44831 - Jewelry Stores

Process Status
 Notice Notice Date: / /
 Return Filed Filing Date: 03/10/2005
 P.O. Returned Reason: Return Made
 Audit Notice Value: 0
Audit Date: / /

Values
Current: 0 Mach/Eq/FF: 0 Add
Previous: 0 Taxable Invn: 0 Add
Last Edited: 0 Freeport Invn: 0 Add
Return: 0 Boat: 0 Add
Penalty: 0 Aircraft: 0 Add
Leased Equipment: Other: 0 Add

Buttons: Edit History, Cancel, Delete, New, Apply, OK

Click the **Add** button to begin entry from the attached Depreciation Schedule.

You must click the **Apply** button before adding equipment. If you haven't already clicked the **Apply** button, please do so now.

First click, the button. After clicking the button, all of the fields are open for data entry. Prior to clicking the button, the fields were grayed out.

The screenshot shows the WinGAP software interface. The main window is titled "WinGAP - Personal Property General Information - Lakemont Jewelers - 1 of 1". It contains various input fields for property details like Parcel No (0012- -0040-), Account, ID Number, Business, Street No, Bldg SF, Tax Distr, and Contact information. A "Basic Cost Approach" dialog box is open in the foreground, featuring a table with columns: Description, Grp, Year, Cost, Disposals, and Value. Below the table are fields for Depreciate All Items, Group Totals, and Totals. Other fields include CostKey (0), Item Desc, Acq Year (0), Group, Value Method (radio buttons for Cost and Market), Cost (0), Depr (0.00), Cost Value (0), Disposals (0), Func Obs (0.00), Econ Obs (0.00), and Appraiser (Mary Jo Johnson). At the bottom of the dialog are buttons for Edit History, Cancel, New, Delete, Apply, and OK.

Look at the two page depreciation schedule and determine what group each of these items are going to be placed in.

After clicking **Apply**, the item appears in this list.

From the depreciation schedule enter all of the information in regard to the first item on the schedule. See the completed

The screenshot shows the 'WinGAP - Basic Cost Approach' window. At the top, there is a table with the following data:

Description	Grp	Year	Cost	Disposals	Value
Repair Shop Equipment	2	1988	3457	0	691

Below the table, there are 'Group Totals' and 'Totals' sections. The 'Totals' section shows: Cost: 3,457, Disposals: 0, Value: 691. Below this is a 'Photo' button.

The main form contains the following fields:

- CostKey: 0
- Item Desc: Repair Shop Equipment
- Acq Year: 1988
- Group: 2
- Value Method: Cost, Market
- Cost: 3,457
- Disposals: 0
- Depr: 0.20
- Func Obs: 0.00
- Econ Obs: 0.00
- Cost Value: 691
- Appraiser: Mary Jo Johnson

Below these fields is a 'GroupBox' containing:

- Mfg: []
- Modyear: []
- Book: []
- Model: []
- Newused: []
- Page: []
- Type: []
- Serialno: []
- Market Value: 0
- Comments: []

At the bottom, there are buttons: Push, Edit History, Cancel, New, Delete, Apply, and OK.

You have to choose the Value Method that you are going to be using for this item. If you use Cost for all of the items, you only have to click cost once.

WinGAP - Basic Cost Approach

Description	Grp	Year	Cost	Disposals	Value
Repair Shop Equipment	2	1988	3457	0	691

Totals

3,457	0	691
--------------	----------	------------

CostKey: 2020
 Item Desc:
 Acq Year: 0 Group: 2 Value Method: Cost Market
 Cost: 0 Depr: 0.00 Cost Value: 0
 Disposals: 0 Func Obs: 0.00 Appraiser: Mary Jo Johnson
 Econ Obs: 0.00

GroupBox
 Mfg: Modyear: Book:
 Model: Newused: Page:
 Type: Serialno: Market Value: 0

Comments: **You Can enter comments on each asset in this space.**

Click the button and repeat the steps above for each item.

Note the item appears in the list of assets in the order added.

Description	Grp	Year	Cost	Disposals	Value
Repair Shop Equipment	2	1988	3457	0	691
Fixtures and Equipment	2	1988	5997	0	1199

Depreciate All Items Group Totals **Totals** 9,454 0 1,890 Photo

CostKey: 2020 Item Desc: Fixtures and Equipment Acq Year: 1988 Group: 2 Value Method: Cost

Cost: 5,997 Depr: 0.20 Cost Value: 1,199 Disposals: 0 Func Obs: 0.00 Econ Obs: 0.00 Appraiser: Mary Jo Johnson

GroupBox: Mfg: Modyear: Book: Model: Newused: Page: Type: Serialno: Market Value: Comments:

Push Edit History Cancel New Delete Apply OK

Click, OK when you are finished.

Task 3 Adding Inventory

You can also enter detailed information for each of the assets. This additional information can be added in the fields above. Also, should you choose to use Market Value, you would enter that value in the field labeled Market Value.



You can also add a photo to each of the items that you have entered. To perform this task. Right click on the  button and then click on *Load Digital Photo*, as illustrated.

The screenshot displays the WinGAP - Basic Cost Approach software interface. At the top, a table lists equipment items:

Description	Grp	Year	Cost	Disposals	Value
Repair Shop Equipment	2	1988	3457	0	691
Fixtures and Equipment	2	1988	5997	0	1199

Below the table, a 'Totals' row shows: **Totals** | 9,454 | 0 | 1,890. A 'Photo' button is located to the right of the 'Value' column in this row. A red arrow points from the text above to this button, and another red arrow points from the button to a context menu that is open, showing the option 'Load Digital Photo'.

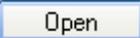
The detailed form for 'Repair Shop Equipment' includes the following fields:

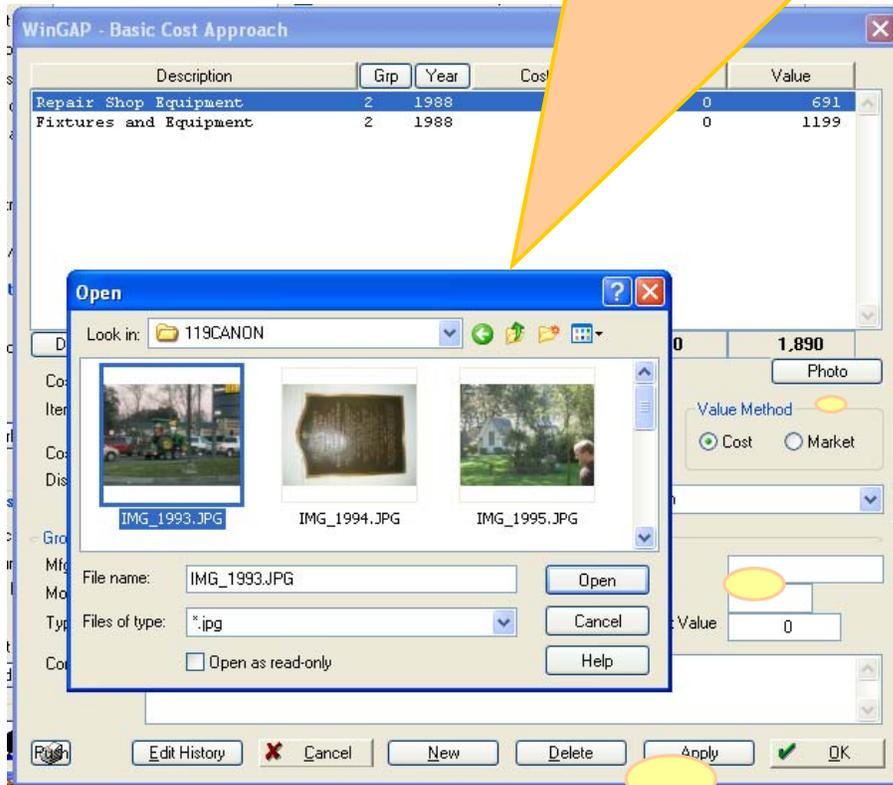
- CostKey: 2020
- Item Desc: Repair Shop Equipment
- Acq Year: 1988
- Group: 2
- Value Method: Cost Market
- Cost: 3,457
- Depr: 0.20
- Cost Value: 691
- Disposals: 0
- Func Obs: 0.00
- Appraiser: Mary Jo Johnson
- Econ Obs: 0.00

The 'GroupBox' section contains:

- Mfg: []
- Modyear: []
- Book: []
- Model: []
- Newused: []
- Page: []
- Type: []
- Serialno: []
- Market Value: 0

At the bottom, there is a 'Comments' text area and a row of buttons: Edit History Cancel New Delete Apply OK.

Navigate to the the  where your picture is stored. Highlight the picture and Click on the  button.



To view the photo, simply click on the  button.

Task 2 Adding Inventory

WinGAP - Inventory

Account # Appraiser

InvnKey:

Inventory

Merchandise	<input type="text" value="0"/>	Warehoused	<input type="text" value="0"/>
Raw Materials	<input type="text" value="0"/>	Consigned	<input type="text" value="0"/>
Goods in Process	<input type="text" value="0"/>	Floor Planned	<input type="text" value="0"/>
Finished Products	<input type="text" value="0"/>	Spare Parts	<input type="text" value="0"/>
Goods in Transit	<input type="text" value="0"/>	Supplies/Packing	<input type="text" value="0"/>
Livestock	<input type="text" value="0"/>	Taxable Farm Products/Supplies	<input type="text" value="0"/>

Total Inventory

Freeport Inventory

	Gross	County %	Net
Raw Materials	<input type="text" value="0"/>	<input type="text" value="0.40"/>	<input type="text" value="0"/>
Finished Goods	<input type="text" value="0"/>	<input type="text" value="0.40"/>	<input type="text" value="0"/>
Out of State	<input type="text" value="0"/>	<input type="text" value="0.40"/>	<input type="text" value="0"/>
Total	<input type="text" value="0"/>		<input type="text" value="0"/>

Application Date Application Pro Rata %

Click the button to begin entering Inventory.

Enter the inventory from Schedule B of the business personal property return. Use the fields that are listed under the Inventory section. We will touch on Freeport in a separate section of this manual.

Account # 779 Appraiser Mary Jo Johnson

InvnKey: 122

Inventory

Merchandise	57,246	Warehoused	0
Raw Materials	0	Consigned	0
Goods in Process	0	Floor Planned	0
Finished Products	0	Spare Parts	0
Goods in Transit	0	Supplies/Packing	0
Livestock	0	Taxable Farm Products/Supplies	0

Total Inventory 57,246

Freeport Inventory

	Gross	County %	Net
Raw Materials	0	0.40	0
Finished Goods	0	0.40	0
Out of State	0	0.40	0
Total	0		0

Application Date / / Application Pro Rata % 0.0000

Push Cancel New Delete Apply OK

Click  **OK** when you are finished.

WinGAP - Personal Property General Information - Lakemont Jewlers - 1 of 1

Parcel No: 0012- -0040- \$2500 Manual Labor Exemption
 Account #: 779 EZ Yr:
 ID Number: 0 EZ Val: 0
 Business ID: Lakemont Jewlers
 Street No: 13345 Ext: Dir: Unit:
 Street Name: Jones Type: St Quad:
 Bldg SF: 1200 Sales SF: 700
 Tax District: 01 - County Class: Commercial
 Curb/Gutter Acct Origin Yr: Business Year: Discovery Source: Word of Mouth

Appraiser Info
 Data Entry:
 Acct Appraiser: Mary Jo Johnson
 Alternate: Mary Jo Johnson
 Acct Auditor: Mary Jo Johnson

Contact Information
 Bus No: (404)356-8900
 Home No: () -
 Fax No: () -
 Email:
 Web Url:
 Person: Dwayne Floyd

NAICS
 44831 - Jewelry Stores

Comments

Process Status
 Notice Notice Date: / /
 Return Filed Filing Date: 03/10/2005
 P.O. Returned Reason: New Machinery And Eq
 Audit Notice Value: 0
 Audit Date: / /

Values

Current	59,136	Mach/Eq/FF	1,890	Edit
Previous	0	Taxable Invn	57,246	Edit
Last Edited	59,136	Freeport Invn	0	Edit
Return	0	Boat	0	Add
Penalty	0	Aircraft	0	Add
Leased Equipment		Other	0	Add

Buttons: Appeals, Transfer, DNR, Transfer Items, Future, Duplicate, Edit History, Cancel, Delete, New, Apply, OK



We are now finished entering all information for this personal property account. Your General Information screen should look like the following screen shot.

Freeport

Use the following known information to work through this exercise.

You were out eating lunch one day and saw an airplane fly over pulling an advertisement for BS Manufacturing Inc. After returning to the office you researched the company and entered them into WinGAP. This information was received on their Freeport application that was stamped received on March 2, 2005.

Their mailing address is 145 Deep Lane, Sunken, GA, 30004. Their physical address is 272 Porta Lane, which is located in the county industrial park.

Their FEI Number is 58-3456789 and is located on county map/parcel number 0013- -0078.

Their main business activity is manufacturing of fertilizer. The company has reported \$100,000 in raw materials and applied for Freeport on this amount. They also reported \$75,000 in finished goods and applied for Freeport on this amount.

The company turned in \$6,000 in spare parts inventory and \$4,000 in Supplies/packing inventory.

Enter the data into the corresponding fields below. The fields in WinGAP are designed to mirror the layout of the business personal property return and the Freeport application.

WinGAP - Personal Property General Information - BS Manufacturing Inc - 1 of 1

Account # 780 Appraiser Mary Jo Johnson
 InvnKey: 123

Inventory			
Merchandise	0	Warehoused	0
Raw Materials	100,000	Consigned	0
Goods in Process	0	Floor Planned	0
Finished Products	75,000	Spare Parts	6,000
Goods in Transit	0	Supplies/Packing	4,000
Livestock	0	Taxable Farm Products/Supplies	0
Total Inventory		185,000	

Freeport Inventory			
	Gross	County %	Net
Raw Materials	100,000	1.00	100,000
Finished Goods	75,000	1.00	75,000
Out of State	0	1.00	0
Total	175,000		175,000

Application Date 03/02/2005 Application Pro Rata % 1.0000

Buttons: Edit History, Photo, Edit, Cancel, New, Delete, Apply, OK

*Click the **New** button to begin.*

Raw Materials Freeported \$100,000
 Finished Goods Freeported \$75,000
 Total Inventory Freeported. **\$175,000**

Raw Materials Reported \$100,000
 Finished Goods Reported \$75,000
 Spare Parts Reported \$6,000
 Supplies/Packing Reported \$4,000
 Total Inventory Reported. **\$185,000**

*Click **OK** when you are finished.*

WinGAP - Personal Property General Information - BS Manufacturing Inc - 1 of 1

WinGAP - Inventory

Account # 780 Appraiser Mary Jo Johnson

InvnKey: 123

Inventory			
Merchandise	0	Warehoused	0
Raw Materials	100,000	Consigned	0
Goods in Process	0	Floor Planned	0
Finished Products	75,000	Spare Parts	6,000
Goods in Transit	0	Supplies/Packing	4,000
Livestock	0	Taxable Farm Products/Supplies	0

Total Inventory 185,000

Freeport Inventory			
	Gross	County %	Net
Raw Materials	100,000	1.00	100,000
Finished Goods	75,000	1.00	75,000
Out of State	0	1.00	0
Total	175,000		175,000

Application Date 03/02/2005 Application Pro Rata % 1.0000

Mach/Eq/FF 5,460,000 Edit
 Taxable Invn 10,000 Edit
 Freeport Invn 175,000 Edit
 Boat 0 Add
 Aircraft 0 Add
 Other 0 Add

Total Inventory= \$185,000
Total Exemption=\$175,000
Net Taxable = \$10,000



Section Seven – Review

Section Objective

In this section, you will prepare for the course examination.

Taxation Issues

None

WinGAP Personal Property
Review Questions

Question 1

If you are using Microsoft Windows® and wish to select an option from a menu you can _____ on that option using the mouse.

- A. Enter
- B. Tab
- C. Click
- D. Delete

Question 2

Files associated with the WinGAP program are normally found in the C:\Program Files\WinGAP_____.

- A. Drawer
- B. Folder
- C. Document
- D. Cabinet

Question 3

In order to move between entry fields in WinGAP using the keyboard one method the user may use is to press the _____ key.

- A. Enter
- B. Tab
- C. Escape
- D. Delete

Question 4

The best way to update WinGAP is to download and install any upgrades from the _____ .com website.

- A. AOL
- B. Microsoft
- C. WinGAP
- D. Amazon

Question 5

If you experience technical problems with WinGAP the best way to report these is to use _____.

- A. A letter
- B. The telephone
- C. Email
- D. Complaint form

Question 6

WinGAP is a _____
system also known as CAMA.

- A. Database management
- B. Word processor
- C. Computer assisted mass appraisal
- D. Computer spreadsheet

Question 7

In WinGAP, the general ownership
information is contained in the ____
_ record.

- A. Account items
- B. Account
- C. Owner
- D. World

Question 8

In WinGAP, information concerning
specific items is contained in the _
_____ record.

- A. Account items
- B. Account
- C. Owner
- D. World

Question 9

According to Georgia law the value used to determine the ad valorem tax for the subject property must be the property's "_____".

- A. Trade-in allowance
- B. Replacement cost
- C. Fair market value
- D. Retail Selling price

Question 10

WinGAP software is designed to operate on a _____.

- A. Mainframe Computer
- B. Enterprise Computer
- C. Personal Computer
- D. Calculator

When to update MAV and when to leave it ALONE!!!!

House Bill 233 (AS PASSED HOUSE AND SENATE)

By: Representative Lindsey of the 54th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, related to revenue and
2 taxation, so as to provide for a moratorium period during which valuation increases of
3 property shall be limited; to provide for legislative findings; to provide for the authority for
4 this Act; to provide for procedures, conditions, limitations, and exclusions; to provide for
5 applicability; to provide for related matters; to provide for an effective date; to provide for
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Title 48 of the Official Code of Georgia Annotated, related to revenue and taxation, is
10 amended by adding a new chapter to read as follows:

11 CHAPTER 5B

12 48-5B-1.

13 (a) The General Assembly finds that the citizens and property owners of this state are
14 experiencing a crisis in the reduction of value of tangible property of unprecedented
15 magnitude and that it is in the best interests of this state that immediate action be taken to
16 secure the economic stability of all Georgians. This crisis is having a devastating effect on
17 the economy of the State of Georgia, and this Code section is enacted in order to provide
18 for more effective regulation and management of the finance and fiscal administration of
19 the state and pursuant to and in furtherance of the provisions of Article III, Section IX,
20 Paragraph II(c) of the Constitution and other provisions of the Constitution.

21 (b) In recognition of the emergency situation and fiscal conditions set forth in
22 subsection (a) of this Code section and pursuant to the authority specified in subsection (a)
23 of this Code section, for taxable years beginning on or after January 1, 2009, and
24 continuing only until the Sunday immediately preceding the second Monday in January,

H. B. 233

- 1 -

25 2011, a moratorium is declared on all increases in the assessed value of all classes of all
26 subjects of property which are subject to ad valorem taxation property except as
27 specifically permitted under this Code section. The rate of increase of the assessed value
28 of property for county, county school district, municipal, or independent school district ad
29 valorem tax purposes shall not exceed from one taxable year to the succeeding taxable year
30 0 percent except as otherwise permitted in this Code section.

31 (c) The limitations of this Code section shall not apply to the correction by local tax
32 officials, pursuant to Chapter 5 of this title, of any manifest, factual error or omission in the
33 valuation of property. The limitations of this Code section shall take effect on January 1,
34 2010, for any county which performed or had performed on its behalf a comprehensive
35 county-wide revaluation of all properties in the county in 2008 or any county which in
36 2009 was under contract prior to February 28, 2009, to have performed on its behalf a
37 comprehensive county-wide revaluation of all properties in the county.

38 (d) Nothing in this Code section shall be construed to prohibit the assessed value of
39 property from decreasing.

40 (e) If property or interests therein are sold or transferred, the assessed value of such
41 property for ad valorem tax purposes shall not exceed the most recent value established
42 under subsection (b) of this Code section.

43 (f) Additions or improvements to property shall be valued for ad valorem tax purposes at
44 (their fair market value) and shall be added to the owner's valuation amount under this
45 subsection.

46 (g) If property is rezoned, subdivided, or combined with other property at the request of
47 the owner of such property and the use of such property is changed to conform with the use
48 authorized or caused by such rezoning, subdivision, or combination with other property,
49 such property shall be valued for ad valorem tax purposes at its (fair market value.)

50 (h) Nothing in this Code section shall be construed to alter or affect in any manner the
51 authority granted to the General Assembly under Article VII, Section II, Paragraph II of
52 the Constitution to enact homestead exemptions.

53 (i) The provisions of this chapter shall not apply to real property in any county for which
54 a local constitutional amendment has been continued in force and effect as part of the
55 Constitution which imposes millage rate limitations regarding ad valorem property taxes
56 with respect to real property in such county or county school district unless such local
57 constitutional amendment is repealed.

58 (j) During the period of time in which this Code section is in effect, the commissioner shall
59 continue to examine and review county tax digests as required under this chapter; provided,
60 however, that, in the event a deficiency in the tax digest of a county is attributable directly

New Temp

61 to the limitations required by this Code section, no penalties shall be levied against such
62 county regarding such deficiency.

63 (k) This chapter shall be repealed in its entirety on the second Monday in January, 2011.'

64 **SECTION 2.**

65 This Act shall become effective upon its approval by the Governor or upon its becoming law
66 without such approval.

67 **SECTION 3.**

68 All laws and parts of laws in conflict with this Act are repealed.

Values (100%)

	Current		FMV	MAV
Previous	3	Meff (1)	3	3
MAV Curr	3	Invn	0	0
MAV Prev	3	Fplnvn	0	0
Last Edited	3	Boat	0	0
Return	0	Plane	0	0
Penalty	0	Other	0	0
HDE Exempt	0	Leased Equipment		

Buttons: Cancel, Delete, New, Apply, OK

Glossary

Absorption Costing - A system of product costing in which all costs of production, whether variable or fixed, are classed as product costs and identified with the full cost of inventory

Accumulated Depreciation - The sum of all depreciation previously deducted from the historical cost of an asset.

Accrual Basis - An accounting method which records all income earned and expenses incurred as of the initial commitment, regardless of whether actual payment has occurred (See "Cash Basis")

Ad Valorem - Literally, "According to Value"

Amortization - A periodic allocation of capital for gradual payment of a debt, reduction of an account, or a write-off of expenditures

Appraisal - An estimate, or opinion, of value

Asset - Property having exchange (monetary) value.

Balance Sheet - A financial statement as of a specific date detailing the financial condition of a business enterprise, showing assets, liabilities, and capital. (See "Statement of Condition")

Bill of Lading - A carrier's written document acknowledging receipt of goods, listing same, and contracting to deliver such goods to a specified place and party.

Bond - An interest-bearing certificate of a corporation or government, usually secured, promising to pay the holder a fixed amount on a specified maturity date.

Book of Original Entry - A journal in which business transactions are first recorded and from which ledger entries are made (See "Journal.")

Book Value - An accounting "value," usually the undepreciated balance of the historical or original cost of an asset. "Book Value" usually reflects an accommodation with income tax regulations, is characterized by frequently-accelerated depreciation, usually does not reflect inflation or appreciation, and rarely bears any resemblance to fair market value

Capital - On the balance sheet or statement of condition, the owner's or stockholders' share of a business enterprise; it is the mathematical difference between assets and liabilities, and will usually be itemized as capital stock, surplus, and undivided profits ("undivided profits" may be variously labeled "undistributed earnings" or "retained earnings.") Also referred to as "owners equity"

Capital Stock - The monetary value assigned to the issued shares of a corporation, which are its legal capital. The value stated is the par (face) value per share times the number of shares issued

Cash Basis - An accounting method which records no transactions until such time as the actual cash receipt or disbursement has taken place (See "Accrual Basis.")

Chattels - An article of personal or movable property, as distinguished from real property; furniture, automobiles, livestock, farm equipment, boats, etc. are chattels

Chattel Mortgage - A mortgage on personal property. (See "Financing Statement.")

Consignee - The party in whose possession is placed a consignment or consigned goods

Consigned Inventory - Inventory belonging to another--the consignor, which is held by the consignee, who will receive payment for the goods when they are sold and then himself will forward his payment to the consignor. The consignment agreement will often stipulate that as between the parties the consignee is responsible for property taxes. In Georgia, the owner of the property is usually liable for the property taxes (O.C.G.A. § 48-5-9), see also O.C.G.A. § 48-5-299. (See following definition.)

Consignment - A shipment of goods to an agent, with title to the goods remaining with the shipper, or consignor; when the goods are sold the agent, or consignee, forwards payment to the consignor (See preceding definition.)

Consignor - A party which ships goods to an agent (consignee), and does not relinquish title until receiving payment after the agent has sold the goods

Consolidated Accounting Report - A financial statement that combines the income statement and/or balance sheet of a parent company with one or more of its subsidiaries

Corporation - An artificial legal entity, chartered by the state to engage in business, and having legal powers, rights, privileges, and liabilities distinct from those of its owners and officers as individuals

Current Assets - Cash and other short-term assets that will be converted into cash within the current operating cycle--usually one year

Current Liabilities - Usually short-term debt,--obligations falling due within a year or less

Depreciation - A decrease in value due to physical wear or tear, functional obsolescence, and/or economic obsolescence

Direct Labor - Labor employed directly in converting raw material into finished goods

Economic Obsolescence - Loss in remaining value due to reasons external to the property

Fair Market Value - The price a property can reasonably be expected to bring when sold in the normal manner on the open market, the parties to the sales transaction being a knowledgeable buyer and a knowledgeable seller, neither one acting under any duress, and the transaction being consummated within a reasonable length of time (Also see O.C.G.A. § 48-5-2.)

Financial Statements - Any written presentation of financial data, including a balance sheet, statement of condition, profit and loss statement, income statement, etc

Financing Statement - (As opposed to financial statement), in Georgia a chattel mortgage (See "Chattel Mortgage.")

Finished Goods - Goods having been converted from raw materials into the form in which they will be used or sold

Fiscal Year - A twelve-month period between annual settlements of financial accounts for presentation; it may or may not coincide with the calendar year

Fixed Assets - Permanent-type assets with an economic life of more than one year, e.g., real estate improvements, manufacturing equipment, motor vehicles

Floor-Planning - A method of financing which ties up a minimum of capital prior to actual sale of the inventory being floor-planned. A merchant signs a floor-planning agreement with a lending institution whereby the lending institution pays the supplier or wholesaler and collects a small down payment from the merchant. The lender holds title to the goods until they are paid for, which is usually the day after they are sold by the merchant

F.O.B. - Literally, "Free on Board";--used in quoting prices of goods at a specific location, not including transportation costs to any other location or installation costs

Functional Obsolescence - A reduction in functional capacity or efficiency caused by factors inherent in the property itself

General Journal - The book of first entry for all transactions not recorded in a special journal

General Ledger - A record of accounts in which all the transactions of a business enterprise are summarized

Hardware - The physical equipment of a computer system

Historical Cost - The original cost of an item when first purchased; generally "historical" and "original" costs are terms used interchangeably in appraising personal property, however, a distinction may be drawn between historical cost as being the first cost of an item at the time it was first sold, and original cost as being the first cost to the present owner

Income Statement - See "Profit and Loss Statement."

Journal - A book in which business transactions are first recorded (See "Book of Original Entry.")

Journal Entry - The first recording of a business transaction

Leasehold Improvements - A leasehold improvement may be classified as either real or personal property, depending on its nature

Ledger - A book of final entry, in which journal entries are summarized (See "General Ledger.")

Lessee - One not owning property, who makes periodic payments for the right to use or enjoy the property; e.g., a tenant

Lessor - The party owning the property, who allows another to take possession, use and/or enjoy the property in return for which he receives periodic payments, and retains full title to the property; e.g., a landlord

Liability - An amount owed by one party to another, or the representation of such obligation

Merchandise Turnover - The number of times in an accounting period (a year) that the average inventory is sold (Gross sales divided by the turnover ratio equals the average inventory)

Mortgages - The lender, the one making the loan and advancing funds to mortgage a property.

Mortgagor - The borrower, the one who pledges security (gives a mortgage on property) in return for borrowed funds

Partnership - A merger of two or more individuals, based on an agreement to combine their labor and resources in a business enterprise and to share profits and losses accordingly

Personal Property - Generally, those items which are movable, i.e., not permanently attached to and a part of real estate

Personalty - Personal Property, as opposed to realty

Prepaid Expenses - Expenditures that will benefit future periods, they are classed as current assets since they will be converted to cash in the next period or if not paid for in advance would require the disbursement of cash in the next period. In the appraisal of personal property, prepaid expenses normally are those miscellaneous office supplies, store, advertising or shipping supplies which will most likely be consumed within the time frame of an accounting period, and which are not classified as, nor included with, normal business inventories

Profit and Loss Statement - A financial statement showing income and expenses for a business for an accounting period, and the profit or loss resulting there from

Physical Deterioration - Loss in value to physical wear and tear

Raw Materials - Goods to be used as component parts of finished goods

Real Estate - The land and appurtenances, including all things not movable in nature and more or less permanently affixed to the land

Real Property - The "Bundle of Rights" that go with physical ownership of real estate, including the interests, benefits, and rights inherent in same

Replacement Cost - The cost new today to purchase property of like utility as the equipment to be replaced, assuming no physical deterioration and economic obsolescence neither greater nor lesser than the subject property

Reproduction Cost - The cost new today to reproduce, or reconstruct, an exact duplicate or replica of the subject property, containing the same degree of obsolescence

Residual Value - In appraising personal property, a minimum value--sometimes arbitrarily estimated, below which no further depreciation is allowed so long as the property is either still in

use or capable of use. The residual value is expressed in most cases as a percentage of cost. Residual values should reflect the remaining fair market value

Retained Earnings - The cumulative undistributed profits of a business enterprise, presented in the capital section of the balance sheet, and also known as undivided profits or undistributed earnings

Reversionary Value - The remaining market value of a property at the time it comes off lease and reverts to the lessor. In applying the income capitalization technique, the value of the reversion must usually be estimated

Salvage Value - The remaining value of a piece of property (usually equipment) when it no longer is capable of performing the function or serving the purpose for which it was intended. It is the value of the component parts which may be retained for recycling, reprocessing, or which may be combined with salvageable parts from other comparable property to rebuild a similar piece of property

Scrap Value - See "Salvage Value"

Software - Computer programs and routines that facilitate the programming and operation of the computer

Sole Proprietorship - A business owned entirely by one individual

Special Journals - Journals used to record only transactions of a certain kind, e.g., sales journal, purchase journal, cash journal

Standard Cost - A predetermined cost per unit based on actual experience and management objectives

Statement of Condition - See "Balance Sheet." Also known as "Report of Condition"

Subsidiary Ledger - A supporting ledger, containing a summary of similar accounts, the total of which supports a controlling account in the general ledger

Surplus - One of the capital accounts on the balance sheet, representing the cumulative difference between total par value of issued stock and actual value received

Trade Discount - A discount or reduction from the list price or catalogue price

Turnover - See "Merchandise Turnover"

Usufruct - The right to use, enjoy, and benefit from property belonging to another

Vendee - The person to whom a thing is sold; a buyer

Vendor - One who sells; a seller

Work in Process - Raw materials which have been partially processed or acted upon, but which are not yet completely converted to the finished product or finished goods; goods in the process of being converted from raw materials to finished goods