

Georgia Certification Program

Skill Building Courses

The Georgia Department of Revenue offers a series of courses and workshops for assessors and appraisers, which are the core of the Georgia Certification Program. These courses, referred to as "Skills Building Courses", are designed to provide county tax officials with the necessary skills to appraise and assess property. They supply the participant with the fundamental appraisal methods and techniques necessary to function effectively as a Georgia assessor or appraiser.

Skill Building Courses List:

- Course I - Certification for Assessors
- Course IA - Assessment Fundamentals for Appraisers
- Course II - The Income Approach to Value
- Course III - Valuation of Personal Property
- Course IVA - The Valuation of Urban Land
- Course IVB - The Valuation of Rural Land
- Course V - The Cost Approach to Value
- Course VI - MDP for Assessors and Appraisers
- Basic Mapping
- Verification of Personal Property Reports

Course I: Certification for Assessors

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

Content: Course I offers basic instruction in property tax administration and appraisal procedures. Topics presented in this course include Georgia Statutes, appraisal terminology, valuation of real property, analysis of sales data, maintenance of a valuation program, boards of equalization, and establishment of a community public relations program.

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

Prerequisites: None

Course IA: Assessment Fundamentals for Appraisers

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

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

Prerequisites: None

Course II: The Income Approach to Value

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

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

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

Prerequisites: Course I and Course IA

Course III: Valuation of Personal Property

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

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

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

Prerequisites: None

Course IVA: The Valuation of Urban Land

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

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

Prerequisites: Course I and Course IA

Course IVB: The Valuation of Rural Land

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

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

Prerequisites: Course I and Course IA

Course V: The Cost Approach to Value

Description: Course V is a five-day course and is designed to familiarize the appraiser with the use of a standardized cost manual. Participants learn the fundamentals of the cost approach: classifying, grading, and valuing property. This entry-level course should be attended by the appraiser trainees or field data collectors that have little or no practical field experience in data collection and the measuring, listing, and grading of residential properties.

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

Prerequisites: Course I and Course IA

Course VI: Management Development Program for Assessors and Appraisers

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

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

Objectives:

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

Prerequisites: Assessors or Appraisers III or Appraisers IV

Basic Mapping

Description: Basic Mapping is a five-day course that provides participants with the fundamentals necessary to establish and maintain a property tax mapping system. This course does not cover Geographic Information Systems (GIS).

Content: Designed for local government personnel interested in becoming proficient in property tax mapping. Subjects include:

Detailed information on plotting deeds and subdivisions, calculating square footage for odd-shaped lots using applicable formulas, information on aerial photography with examples relating to mass appraising, instruction on plotting highway plans, calculating acreage for conservation use, discussion of different types of deeds, and instructions on how to perform a land split.

Prerequisites: None

Materials: Certain mapping equipment is provided to all participants, and must be returned at the end of the workshop. Supplemental handouts to assist in working problems are provided.

Verification of Personal Property Reports

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

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

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

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

Skill Maintenance Courses

The Georgia Department of Revenue also offers a series of courses and workshops for assessors and appraisers, which are referred to as "Skills Maintenance Courses". These courses are designed to provide county tax officials with additional instruction in order to maintain the expertise obtained through the "Skills Building Courses".

Skills Maintenance Courses List:

Advanced Auditing

Appeals Procedure Workshop

Assessor Re-Certification

Basic Accounting Workshop

CAVEAT - Current Ad Valorem Edicts and Trends

Cost Approach for Commercial Properties

Digest Review and Sales Ratio Analysis

Exempt Properties Workshop

Georgia Assessment Administration

Manufactured Housing Valuation Workshop

Specialized Assessments Workshop

Advanced Auditing

Description: Advanced Auditing is a five-day hands-on course designed to further the verification skills of the personal property appraiser/auditor.

Content: Participants will cover the following applications:

Review of auditing principles, valuation of inventory; emphasis on the conversion from the retail method, verification of Freeport inventory, discovery and valuation of fixed assets; review and requirements of the APM, methods of estimating depreciation, making use of consolidated financial statements, auditing leased equipment, and review of appraisal principles including concepts of replacement and reproduction cost and ready market.

Prerequisites: Course I, Course III, Basic Accounting, and Verification of Personal Property Reports

Appeals Procedure Workshop

Description: This is a 2½ day course that deals primarily with the Board of Assessors relationship with the Board of Equalization. The participants have an opportunity to sit in a classroom with the instructor of the Board of Equalization classes. This course deals with the philosophical and political problems that the assessors encounter during the appeal process.

Content: Participants will review the appeal process, the preparation of Board of Equalization appeals, and a discussion of the Taxpayer Bill of Rights along with other pertinent statutes.

Prerequisites: Course I, Course IA, or Assessor

Assessor Re-Certification

Description: This course is designed to provide veteran assessors a review of the basic law that is covered in Course I. This course is required as a foundation course for assessors who have served more than six years. In lieu of this course, Assessors may attend Course I.

Content: Participants will review the basics of conducting BOA business, how to conduct meetings and a review of new laws enacted.

Prerequisites: Course I, Georgia Assessment Administration, Exempt Properties, and Specialized Assessments.

Basic Accounting Workshop

Description: The Basic Accounting Workshop is a 5 day workshop designed to teach basic accounting skills needed in the tax assessor's office. This course is a prerequisite for Verification of Personal Property Reports.

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

CAVEAT - Current Ad Valorem Edicts and Trends

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

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

Prerequisites: None

CAVEAT Policy for Assessors: Effective July 1, 1998, 20 hours of continuing education credit will be given to tax assessors for successfully completing CAVEAT, but only if foundation courses have been successfully completed. 10 hours of continuing education credit will be given to tax assessors for successfully completing CAVEAT if the foundation courses have not been successfully completed.

Foundation courses include:

Course I-Certification for Assessors;
Exempt Properties;
Specialized Assessments; and
Georgia Assessment Administration.

CAVEAT Policy for Appraisers and other government employees: Effective July 1, 2003, 10 hours of continuing education credit will be given to other government employees for successfully completing CAVEAT.

Cost Approach for Commercial Properties

Description: The Cost Approach for Commercial Properties is a five-day course designed to instruct the appraiser in appraising commercial properties by the cost approach using a standardized cost manual. Participants will be instructed in classifying, grading and valuing commercial property. The course will include field inspections of various types of commercial properties and case study problems.

Content: Participants will cover site valuation, analysis, and adjustments, methods of land valuation, estimating replacement cost new, and defining and observing accrued depreciation

Prerequisites: Course I, Course IA, and Course V

Digest Review and Sales Ratio Analysis

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

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

Prerequisites: Course I or Course IA

Exempt Properties Workshop

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

Prerequisites: Course I

Georgia Assessment Administration

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

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

Prerequisites: Course I

Manufactured Housing Valuation Workshop

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

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

Prerequisites: None

Specialized Assessments Workshop

Description: This 2½ day workshop covers the requirements and criteria to be considered in determining eligibility, and property valuation for conservation use, preferential, rehabilitated, historic and landmark historic properties.

Prerequisites: Course I