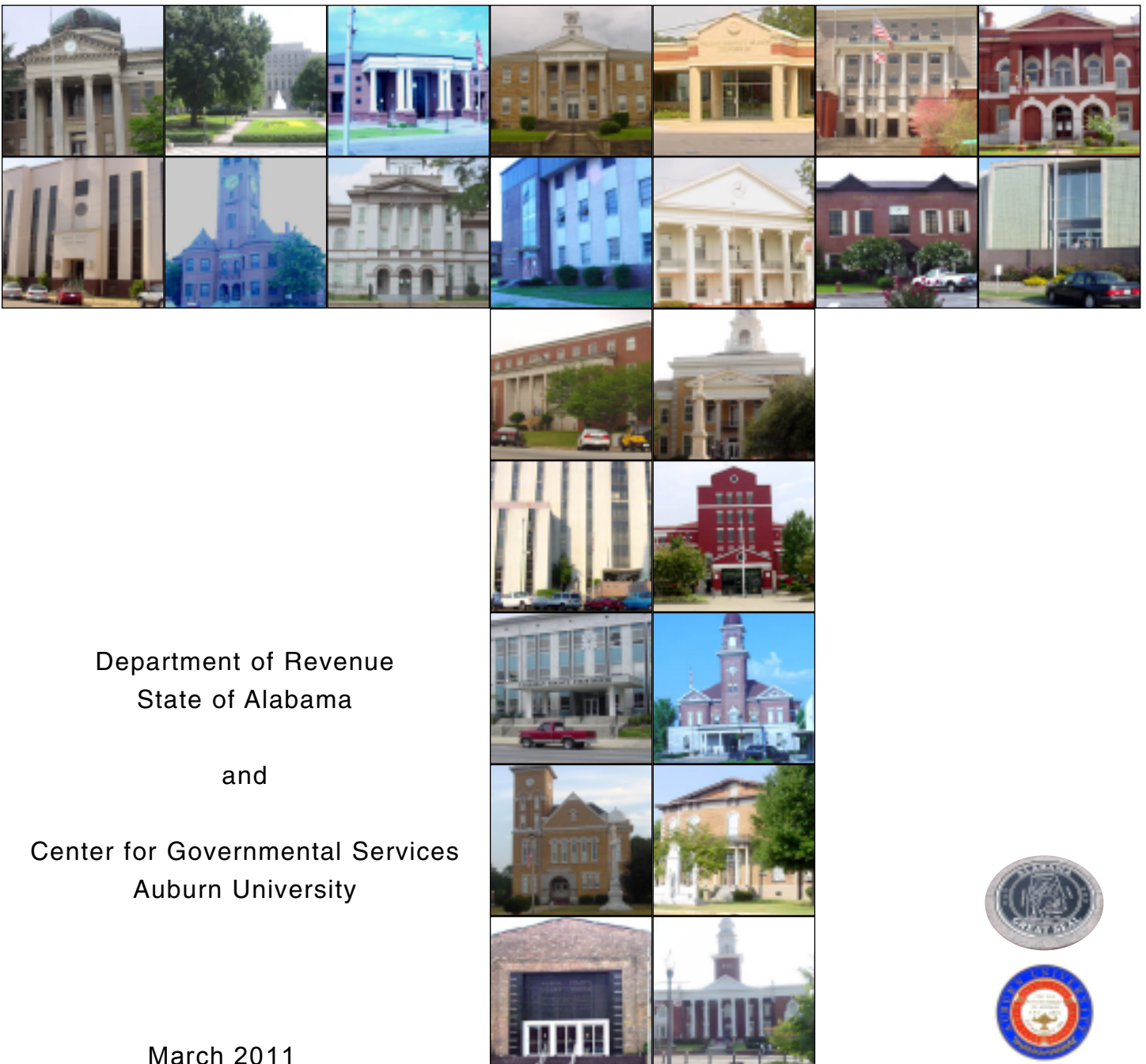


# Alabama Property Tax Education & Certification Program



Department of Revenue  
State of Alabama

and

Center for Governmental Services  
Auburn University

March 2011



## **Overview Alabama Certified Appraiser Program**

The Alabama Department of Revenue, in cooperation with the Center for Governmental Services at Auburn University, provides an educational program to assure that State and county personnel achieve more equitable administration of the property tax laws of the State of Alabama. The program is designed to enhance the appraisal, mapping, and management skills so that participants may be certified by the State. Those eligible to achieve certification are the elected and appointed county property tax officials and staff and the Property Tax Division staff of the State Department of Revenue.

### **Program Objectives**

- To improve knowledge in the fields of appraising, mapping, and management.
- To maintain high standards in property tax administration.
- To increase professionalism in state and county property tax offices.

These objectives will be fulfilled through five curricula leading to the designation of: Alabama Certified Appraiser of Real Property, Alabama Certified Appraiser of Personal Property, Alabama Certified Tax Administrator, Alabama Certified Mapper, and Alabama Certified License Commissioner. In addition, the Support Staff Development Program provides two levels of recognition for support staff members who have met education and experience requirements.

## **Alabama Certified Appraiser Requirements**

1. A minimum of three years experience in the field of designation choice is required while the official job title of candidates for designation will not be considered in determining eligibility for candidacy. Effective March 2003, all candidates must meet the three-year experience requirement in order to take the comprehensive exam. Candidates for a designation must be found by the Department of Revenue to have three years of qualifying experience, as of the application closing date, to include the performance of the full range of responsibilities in the discipline for which they are seeking designation.
2. Successful completion of the minimum hours of approved coursework is required for each individual designation track. "Approved coursework" is defined as classroom attendance with a proctored exam.
3. Admission approval by the "Candidacy Review Committee" is required.
4. Successful completion of a comprehensive examination for the designation track.
5. Unsuccessful candidates must wait one year and successfully complete an additional course, which is selected by the Department of Revenue and Center for Governmental Services, before re-examination.

# Alabama Certified Appraiser Course Requirements

## Real Property Appraiser Education Track

~~Three~~ Four courses are required:

- Alabama IIa/Appraisal Manual (Residential & Agricultural)
- Alabama IIb/Appraisal Manual (Commercial) (*added required course Feb. 17, 2011*)
- IAAO-101/Fundamentals of Real Property Appraisal
- IAAO-102/Income Approach to Valuation

~~Remaining courses may be selected from additional Alabama Property Tax Education Courses.~~

A total of 120 course work hours must be completed before sitting for the examination.

## Personal Property Appraiser Education Track

Four Courses are required:

- Alabama IX/Personal Property Appraisal Manual
- Alabama Personal Property Audits
- IAAO-500/Assessment of Personal Property
- IAAO-101/Fundamentals of Real Property Appraisal

A total of 120 course work hours must be completed before sitting for the examination.

## Certified Mapper Education Track

Five courses are required:

- Alabama III/Basic Mapping
- Alabama VII/Intermediate Mapping
- Alabama VIII/Advanced Mapping
- Alabama XIV/Subdivision Layouts
- IAAO 600/Principles and Techniques of Cadastral Mapping

A total of 130 course work hours must be completed before sitting for the examination.

## **Tax Administrator Education Track**

Only elected or appointed county Tax Assessors, Tax Collectors, Revenue Commissioners or License Commissioners with a minimum of three years experience in the administration of the property tax laws of Alabama may apply for this designation.

Four courses are required:

- AL IV: Introduction to Property Tax Administration
- Alabama I/Property Tax Administration and Laws
- Alabama IIa/Appraisal Manual (Residential & Agricultural)
- Alabama V/Management and Supervision

*Remaining courses may be selected from additional Property Tax Education Courses.*

A total of 120 course work hours must be completed before sitting for the examination.

## **License Commissioner Education Track**

Only elected or appointed county License Commissioners, Revenue Commissioners, and Tax Collectors who perform the same duties may apply for this designation. A minimum of three years experience in the administration of the property tax laws of Alabama are also required for eligibility.

Four courses are required:

- AL IV: Introduction to Property Tax Administration
- Alabama I/Property Tax Administration and Laws
- Alabama V/Management and Supervision
- Licensing Administration for Motor Vehicles

*Remaining courses may be selected from additional Property Tax Education Courses.*

A total of 120 course work hours must be completed before sitting for the examination.

## **Continuing Education Requirements**

An individual must be an active employee of the State of Alabama or an Alabama county in the property tax field in order to be certified or re-certified in a designation. Thirty hours of approved courses must be completed every three years to maintain certification. If a tested course is taken, the examination for that course must be passed in order for any credit to apply. Of the thirty hours required for re-certification, fifteen hours credit is allowed for courses and workshops offered by the JEAC, AAAO, AATA, or other approved associations in which there is no examination, also called *untested credit*. The remaining fifteen hours credit must be from courses and workshops approved by the JEAC in which an examination is given. Participants may carry over no more than a total of thirty hours of coursework to the next three-year period. Fifteen of these hours must be tested hours.

## **Professional Achievement Award**

Pursuant to *Code of Alabama 1975* (40-1-46), any appraiser, mapper, or tax administrator who successfully completes the Department of Revenue Property Tax Education and Certification Program and is awarded the designation of *Alabama Certified Appraiser*, *Alabama Certified Mapper*, or *Alabama Certified Tax Administrator* may be paid \$1,200 annually, prior to taxes and subject to the appropriations contained in Code of Alabama 1975 (40-7-70), by the Department of Revenue for this professional achievement.

Recipients must have been certified for six months prior to October 1, employed by a county in the property tax field, and may receive payment for only one designation. A tax administrator must be an elected or appointed county Tax Assessor, Tax Collector, Revenue Commissioner, or License Commissioner. The Department of Revenue provides applications to all potentially eligible holders of a certification as reflected on the current list maintained by the Center for Governmental Services. The Department verifies the applicant's status and certified the applicant's eligibility to the State Comptroller's Office for payment of the award.

# Support Staff Development

## Support Staff Level I

### Requirements

1. All support staff in the Tax Assessor, Tax Collector, Revenue Commissioner, License Commissioner, and the Jefferson County Board of Equalization are eligible to participate.
2. Three years experience in which the participant performs the full range of activities applicable to the office in which they are employed.
3. Successful completion of a minimum of 80 hours of approved coursework.

### Coursework Requirements

Two courses are required:

- AL IV: Introduction to Property Tax Administration
- Introduction to the Licensing Process or Real and Personal Property Calculations or AL III: Basic Mapping

*Remaining courses may be selected from additional Property Tax Education Courses.*

A total of 80 course work hours must be completed prior to certification.

## Support Staff Level II

### Requirements

1. Successful completion of Support Staff Development Level 1
2. Five years experience in a support staff position to include a minimum of two years in a supervisory position.
3. Successful completion of 60 hours of approved coursework.

### Coursework Requirements

Two courses are required:

- Alabama V/Management and Supervision
- AL I: Property Tax Administration and Laws (A total of 60 additional credit hours if AL I was taken toward Support Staff Level One).

*Remaining courses may be selected from additional Property Tax Education Courses*

A total of 60 course work hours must be completed before certification.

## Support Staff Continuing Education

Support Staff participants in Levels I & II are eligible to receive a certificate at the Summer AAAO Conference for completion of 60 continuing education hours. The 60 hours may be tested or untested hours.

## Course Descriptions

***Alabama I: Alabama Property Tax Administration and Laws (30 hours)*** Focuses on the process, procedures, and responsibilities for administration of Alabama's property tax system. It is based upon the Code of Alabama. Emphasis is placed on documentation, valuation, and assessment of real and personal property and the process of collecting property taxes. The responsibilities and deadlines for the assessor, collector and revenue commissioner are emphasized. ***Pre-requisite: AL IV: Introduction to Property Tax Administration or Three years experience in property tax office.***

***Alabama IIa: Alabama Appraisal Manual (Residential/Agricultural) (30 hours)*** Based on the 1995 Alabama Appraisal Manual. It is designed to introduce tax administrators, appraisers, mappers, and other staff members to the Alabama appraisal and mapping process. The focus of Alabama IIa is upon land valuation and valuation of residential and agricultural improvements. Participants who successfully complete the course will possess the knowledge and skills necessary to perform the following tasks: measure and list residential and agricultural structures; calculate both regular and irregular acreage, parcels, lots and sites; calculate footage and construction units in residential and agricultural structures; depreciate structures using Alabama Depreciation Schedule; locate and read Alabama property ownership maps; and use appraisal and mapping forms required by the State of Alabama.

***Alabama IIb: Alabama Appraisal Manual (Commercial) (30 hours)*** Based upon the Alabama Appraisal Manual and is a continuation of Course IIa/Appraisal Manual, Residential and Agricultural Properties. It is designed to introduce tax administrators, appraisers, mappers and other staff to the appraisal of commercial property in Alabama. The focus of the course is upon measuring and listing commercial improvements, classifying commercial improvements, depreciating commercial improvements and using the income approach to value as a benchmark to verify value arrived at using the cost approach to value. ***Prerequisite: Alabama/IIa.***

***Alabama III: Basic Mapping (20 hours)*** Focuses on the need for developing accurate maps and how to maintain them. Mapping office management, map legends, aerial photography and the process of map development and maintenance are covered. Attention is given to the property ownership card, proper inking and necessary equipment. Contact with the public and common problems are also discussed.

***AL IV: Introduction to Property Tax Administration (20 hours)*** This course includes a discussion on the Alabama Constitution, legislation, litigation and Attorney General opinions and their impact on the administration of the property tax system. Participants will learn to read the Code of Alabama and locate sections pertinent to property tax administration. There will be an overview of the entire appraisal process as well as the time line, personnel and terms involved in administering the Property Tax Process.

**Alabama V: Management and Supervision (20 hours)** Designed to develop and enhance the supervisory skills necessary to manage public organizations in today's environment. Participants will be introduced to functions of management, the role and responsibilities of supervisors, leadership and motivation, dealing with employee complaints and grievances, evaluating personnel, and the management of time. The course will benefit both the new and experienced supervisor.

**Alabama VII: Intermediate Mapping (30 hours)** Designed to prepare those seeking the ACM designation to take Alabama VIII/Advanced Mapping. The course will introduce participants to working from more complete vesting instruments, laying out both simple and complex descriptions on work maps, and to inking specifications and techniques. **Prerequisite: Alabama III/Basic Mapping.**

**Alabama VIII: Advanced Mapping (30 hours)** Designed to enhance the knowledge and skills to which participants have been introduced in Alabama III/Basic Mapping and in Alabama VII/Intermediate Mapping. The course focuses upon documentation used in mapping, complex plotting, inking and lettering problems, and data processing used in mapping. **Prerequisites: Alabama III/Basic Mapping and Alabama VII/Intermediate Mapping.**

**Alabama IX: Personal Property Appraisal Manual (30 hours)** Based upon the Alabama Personal Property Appraisal Manual. It is designed to introduce tax administrators, appraisers, and staff members to the process and procedures for valuing and assessing personal property in Alabama. Participants who successfully complete the course will be able to distinguish between real and personal property and address questions about exemptions. Attention will also be given to adjustments and preparation for Board of Equalization Hearings.

**AL XI: Understanding the Tax Collection Function (20 hours)** Designed specifically for Tax Collectors and Revenue Commissioners. It focuses upon the legal and financial responsibilities of the Tax Collector as provided in the Code of Alabama. Emphasis will be placed upon the collection process, financial records and reports, and the receipt, control and disbursement of tax monies.

**AL XIII: Timber Valuation (20 hours)** Designed to enable appraisers to determine the volume and value of timber in order that the fair and reasonable market value of the land can be established.

**Alabama XIV: Subdivision Layouts (20 hours)** Focuses upon identifying the boundaries of subdivisions as they relate to adjoining properties, the construction of streets/or railways, drawing in details of curves using both center line and property line curves. The participants will participate in numerous exercises and ultimately produce a pencil drawing ready for final ink drafting onto mylar. **Prerequisite: Alabama III/Basic Mapping, AL VII/Intermediate Mapping.**

**Aerial Photography (20 hours)** Explores various facets of Aerial Photography as it relates to the development and maintenance of accurate property ownership maps. It is designed for both the cadastral mapping staff and the elected official. Participants will learn about the uses of aerial

photography, the conventional aerial photography process, transition into a digital environment, and how to determine your aerial photography needs based on the Department of Revenue specifications.

***Aerial Photography for Assessment Administration (10 hours)*** This basic non-technical course is intended for the tax administrator, appraiser, mapper, or support staff with little or no knowledge of acquiring and using aerial photography. The course will define some basic terminology and discuss conventional aerial photography and digital orthophotography in terms of when and where it is appropriate to use. There will be an overview of department of revenue aerial photography specifications and some easy guidelines to help determine quality of the photography acquired.

***Alabama Personal Property Audits (30 hours)*** Focuses upon the process and procedures for auditing business personal property returns and accounts. It is based upon the Alabama Personal Property Audit Procedures Manual. Participants will learn accounting terminology and procedures and how to effectively conduct various types of audits. ***Prerequisite: Alabama IX/Personal Property Appraisal Manual.***

***Base Manuscripts and Section Layouts (30 hours)*** This course will provide participants with knowledge on the history of mapping. Mappers in the state will gain further knowledge of the purposes for aerial photography and learn questions that need to be asked in order to achieve the right type of photography and how to recognize poor photography. Mappers will perform the skill of drawing a base manuscript based on knowledge that is learned concerning how a base manuscript is created, how it is used and what is the purpose of the base manuscript. ***Prerequisites: AL III: Basic Mapping, and AL VII: Intermediate Mapping.***

***Developing a County Index (10 hours)*** Intended to illustrate basic concepts and procedures for the development of a county index. Emphasis will be on data sources, data collection and data analysis. The importance of proofing and certification of the index using "What If" testing is integral to the course. Developing a County Index will be presented in a workshop format.

***Development of Land Schedules and Values (10 hours)*** Is designed to facilitate uniform practices in the development of land schedules. Basic concepts and procedures including sources of data and data collection, data analysis, determination of land schedules and values, and proofing and verification of schedules are emphasized in this course.

***Introduction to the Licensing Process (20 hours)*** Focuses primarily on understanding the factors involved in the issuance of vehicle tags and the proper collection of title application fees, sales tax, transfer fees and penalties. This course also covers the procedures and responsibilities for administering Alabama's privilege license laws and regulations, business licenses, boating licenses, hunting and fishing licenses, and driver's licenses.

***Licensing Administration for Motor Vehicles (30 hours)*** This course will cover administering policy in the county licensing office as well as administering property taxes for motor vehicles, and the licensing process for motor vehicles.

***Mapping Right of Ways (20 hours)*** Focuses on the acquisition of property through deed or condemnations for the purpose of new or extended United States, state or county right-of-ways. Emphasis is placed on mapping right-of-ways to State of Alabama specifications and procedures. ***Pre-requisites: AL III: Basic Mapping, and AL VII: Intermediate Mapping.***

***Property Tax Collection and Bankruptcy (10 hours)*** Covers the laws governing bankruptcy procedures, including a discussion of the chapters of the ***Bankruptcy Code***. A listing of various legal terms used in Federal Court, as well as information about the court system and personnel, will be reviewed. Bankruptcy Court Administrators will discuss procedures to be followed in filing claims in Federal Court, classification of claims, exempt property, and taxes that survive discharge. Applications of Alabama Tax Law and how Alabama laws conflict with Federal Bankruptcy Laws will be explained.

***Property Tax Exemptions and Abatements (20 hours)*** Concerned with one of the major areas of Property Tax Administration--exemptions. The focus is on both Alabama constitutional and statutory based exemptions. Special attention is given to the process and procedures for more effective and efficient administration of these exemptions by the Tax Assessor, Revenue Commissioner, and Tax Collector.

***Real and Personal Property Calculations (20 hours)*** This course is designed to increase understanding of property tax personnel about how real and personal property is valued according to the Alabama Real and Personal Property Appraisal Manuals.

***Roles and Functions of County Boards of Equalization (5 hours)*** Focuses upon the legal duties and responsibilities of Boards of Equalization. Board members learn how property values are determined under Alabama law, and how to conduct hearings using the appropriate forms and procedures.

***Tax Sales and Redemptions (20 hours)*** Focuses on procedures used by tax collectors to satisfy tax liability or relieve tax collectors from liability when property tax is not collectable. The course includes such sample topics as: jeopardy collections, taxpayer left county, sale of tax liens, partial payments, government acquisitions of property, bankruptcies, personal demand, docketing, posting of notice of sale, sale of property, and redemptions. It is recommended that participants have completed ***AL I: Property Tax Administration and Laws*** and have a broad knowledge of the property tax process.

***Valuation of Usual and Unusual Personal Property (10 hours)*** focuses upon business personal property which, because of its uniqueness, presents special problems in discovery and determining fair and reasonable market value. Specific content varies, depending upon the topics identified by the participants and the Department of Revenue. It is dynamic, interactive, and problem/solution oriented.

***IAAO Course 101 – Fundamentals of Real Property Appraisal (30 hours)*** A basic appraisal course for assessors, course 101 emphasizes the theory and techniques of the cost and sales comparison approaches to value. Students review terminology, basic appraisal and economic principles, general principles of land valuation, the assessment function, and the mass appraisal process. ***Text: Property Assessment Valuation***

***IAAO Course 102 –Income Approach to Valuation (30 hours)*** covers the theory and techniques of estimating value by the income, or capitalized earnings, approach. The material includes selection of capitalization rates, analysis of income and expenses to estimate operating income, and capitalization methods and techniques. This course also covers rental units of comparison, as well as real estate finance and investment. **Recommended: Course 101, Text: Property Assessment Valuation**

***IAAO Course 112 – Income Approach to Valuation II (30 hours)*** A continuation of introductory course 102, this course emphasizes advanced concepts in the income approach to value. Application of the compound interest tables in appraisal practice is taught. Comparison of the various capitalization methods and techniques is covered by lecture and problem solving. This course presents in detail the contemporary capitalization methods of mortgage equity and discounted cash flow analysis. **Recommended: Course 101 and course 102, Text: Property Appraisal & Assessment Administration**

***IAAO Course 122 – Assessment and Appraisal Institute (30 hours)*** Provides intensive two-week instruction on the principles and practices of real property appraisal as contained in IAAO Course 101, course 102 and the Standards of Practice and Professional Ethics Workshop. It is designed to provide appraisal knowledge and skills in a highly concentrated format. The normal two and one-half week, three-course sequence is available in this two-week format. ***Text: Property Assessment Valuation***

***IAAO Course 201 – Appraisal of Land (30 hours)*** Covers the theory and techniques of appraising land. Topics include classifying land; estimating highest and best use; discovering significant trends and factors and their effects on value; data collection; and selection of correct physical units of land measurement for appraisal. The five land appraisal methods (sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization) are studied in depth. **Recommended: Course 101 and course 102, Text: Property Assessment Valuation**

***IAAO Course 207 – Industrial Property Appraisal (30 hours)*** Presents a complete analysis of the factors that affect industrial land value, followed by comprehensive instruction in appraising industrial buildings and other improvements by the cost, sales comparison, and income approaches to value with special emphasis on estimating physical, functional, and economic obsolescence of industrial properties. Techniques for collecting usable appraisal data from various sources are also discussed. **Recommended: Course 101 and course 102, Text: *Property Appraisal & Assessment Administration***

***IAAO Course 300 – Fundamentals of Mass Appraisal (30 hours)*** Provides an introduction to mass appraisal and is a prerequisite for the 300 series of courses offered by the IAAO. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system. **Recommended: Course 101 and course 102, Text: *Mass Appraisal of Real Property***

***IAAO Course 310 – Applications of Mass Appraisal Fundamentals (30 hours)*** Builds on the theories and concepts taught in Course 300. It utilizes case studies for the demonstration of key concepts in a real-world setting. The course will provide the student with practical application of the tools and techniques presented in Course 300. **Recommended: Course 300, Text: *Mass Appraisal of Real Property***

***IAAO Course 311 – Residential Modeling Concepts (30 hours)*** Presents a detailed study of the mass appraisal process as applied to residential property. Topics covered include a comparison of single-property appraisal and mass appraisal, the major steps in the mass appraisal process, data requirements, market analysis, application of the approaches to value, use of sales ratio studies, and valuation review techniques. **Recommended: Course 300, Text: *Mass Appraisal of Real Property***

***IAAO Course 312 – Commercial/Industrial Modeling Concepts (30 hours)*** Presents a detailed study of the mass appraisal process as applied to income-producing property. Topics include income property data, market analysis, sales comparison approach, cost approach, gross and net income analysis, capitalization rate development, model specification and calibration, and value review and maintenance. **Recommended: Course 300, Text: *Mass Appraisal of Real Property***

***IAAO Course 319 – Multiple Regression Analysis (Lecture/Demonstration) (30 hours)***

***IAAO Course 320 – Multiple Regression Analysis (Hands-on Computer Lab) (30 hours)*** is an introductory offering designed to provide you with intensive training in the application of Multiple Regression Analysis (MRA). The course is built in a Windows™ environment and uses the statistical software SPSS for demonstrations. ***Course 319*** starts by introducing you to the basic functions necessary to analyze a database; and how to develop frequency distributions, cross-tabulations, averages, etc. It covers how to use various graphs to display the results of the analysis, how to develop an additive multiple regression model using stepwise regression, and what regression statistics mean and how to interpret them. The course includes how to use MRA to calibrate a cost model to market. **Text: *Mass Appraisal of Real Property***

***IAAO Course 321 – Application of Residential Modeling Concepts (Lecture/Demonstration)(30 hours)***

***IAAO Course 322 – Application of Residential Modeling Concepts (Hands-on Computer Lab) (30 hours)*** Provides students a hands-on computerized learning environment for developing and using automated valuation models (AVMs). Using window based statistical software package students will work in computer labs each day developing and exploring computer applications for the cost and sales comparison approaches to value. Analysis includes the use of summary statistics, cross tabulation reports, scatter plots, box plots, and curve fitting functions. Students will learn how to develop appropriate adjustments for location, size of structure, quality grade, and depreciation. The three basic model structures, additive, log-linear, and hybrid will be developed and calibrated with techniques like MRA, Non Linear MRA, and Feedback. All valuation models are measured against the performance standards in the IAAO Standard on Ratio Studies. Spatial Analysis and Response Surface location adjustments are introduced in this course. Those attending will learn better ways to explain and defend the mass appraisal models. **Recommended: Course 300, course 311, and, or, equivalents; Text: *Mass Appraisal of Real Property***

***IAAO Course 400 – Assessment Administration*** Covers administrative concepts and procedures that can produce greater efficiency in the modern assessment office. Students explore the key subsystems of an organization and how to operate them more effectively. Also included is the manager's role within an assessment organization: the processes of planning, directing, coordinating, organizing, budgeting, and evaluating toward the better utilization of human and physical resources. Topics include information systems, reappraisal, setting goals and objectives, maintenance, appeals, data processing, public relations, personnel, budgeting, report reviews, ratio studies, evaluations and standards of practice. **Recommended: Course 101, and Standards of Practice and Professional Ethics Workshop (151); Text: *Property Appraisal & Assessment Administration***

***IAAO Course 402 – Tax Policy (30 hours)*** Deals with policies involving the levy and collection of taxes. It is designed for assessment administrators and students of taxation who are interested in understanding tax policy formation. It is also intended to teach skills that will allow assessment administrators to have more effective input in the development of tax policies.

***IAAO Course 500 – Assessment of Personal Property (30 hours)*** Provides a comprehensive program of study for those who assess personal property for ad valorem tax purposes. After a review of property tax administration and the nature of value, the following aspects of personal property assessment are covered: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation methods, and special problems. **Text: *Property Assessment Valuation***

***IAAO Course 600 – Principles and Techniques of Cadastral Mapping (30 hours)*** Serves as an introduction to property ownership mapping with an emphasis on the preparation and use of assessment maps. Topics covered include ownership data gathering, map sources, mapping equipment, base maps, conveyances, acreage calculation, mapping administration, and parcel identification systems. A comprehensive set of case problems covering the metes and bounds survey system and the rectangular survey system is included in the course material. **Recommended: Course 101, Text: *Property Assessment Valuation***

***IAAO Course 601 – Cadastral Mapping Methods & Applications (30 hours)*** Provides a comprehensive program of study, applying the knowledge, skills, and abilities taught in course 600 on a more advanced level. A comprehensive set of case problems is utilized to enhance your learning experience.

***IAAO Workshop 150 – Mathematics for Assessing Officials (15 hours)*** This two-day workshop is designed to provide the student who plans on attending IAAO programs with an understanding of the mathematical concepts and techniques applied in the appraisal and assessment administration disciplines. It is designed for both the beginning student who has limited knowledge of mathematics and those students who wish to refresh their mathematical skills. Topics covered include a review of the basic mathematical functions, negative numbers, decimals, percentages, exponents, roots, mathematical notation, algebra, statistics, and graphs. **IAAO recertification credit: 2 days**

***IAAO Workshop 151 – Standards of Practice and Professional Ethics (18.5 hours)*** Topics covered are: Basic concepts of professional ethics and standards; the Appraisal Foundation's Uniform Standards of Professional Appraisal Practice; and IAAO's "Code of Ethics and Standards of Professional Conduct." Case studies and exercises illustrate the material. This workshop includes an exam. **IAAO recertification credit: 2 ½ days**

***IAAO Workshop 152 – Residential Demonstration Appraisal Preparation (18.5 hour)*** Reviews the requirements and procedures for an IAAO Residential Demonstration Appraisal. The workshop covers each section of a successful demonstration report, data requirements for demonstrating proper applications, procedural requirements, analytical methods for deriving market support for conclusions, how to organize the appraisal and writing processes, and how successfully to address items required by the IAAO Grading Committee. **Recommended: Course 101 and course 102. IAAO recertification credit: 2 ½ days**

***IAAO Workshop 155 – Depreciation Analysis (18.5 hour)*** Provides a comprehensive, advanced treatment of the techniques of estimating depreciation of residential property. Through a series of market-oriented case studies and demonstration problems, types of depreciation and generally recognized methods for measuring depreciation are covered, with emphasis on the observed condition method. Depreciation measurements are applied to a single subject property, providing experience in analyzing the advantages and limitations of each method. **Recommended: Course 101. IAAO recertification credit: 2 days**

***IAAO Workshop 157 (18.5 hours) & 158 (15 hours) – Appraisal Uses of Spreadsheet Software***

A two and one-half day workshop provides the student with an understanding of how off-the-shelf spreadsheet software can be used in the analysis of appraisal and assessment administration data. The student will leave the workshop with not only this knowledge but also a set of spreadsheet templates on diskette for use back home. The workshop can be taught in two formats: (1) as a hands-on workshop in a computer laboratory or, (2) as a demonstration workshop where the instructor demonstrates data manipulation on a personal computer with projector and the students learn to interpret the results. Topics covered include a review of the most common types of spreadsheet software, hardware needs, and spreadsheet commands. Practical uses of spreadsheets will be demonstrated for applications in the areas of valuation modeling, workload allocation, monitoring assessment appeals, market derived depreciation, automated comparable selection, discounted cash flow analysis, multiple regression analysis, and ratio studies. An overview of standard statistical software and its applications will also be presented. **IAAO recertification credit: 157:hands-on workshop, 2 ½ days 158: demonstration workshop, 2 days**

***IAAO Workshop 159 – Market Analysis for Income Valuation (15 hours)*** Participants will learn to: develop and calibrate a useable and flexible income model; understand many of the rent, vacancy and expense variables; analyze different leases; analyze market data; conduct proper vacancy and collection rate research; analyze income and expense statements; understand the uses of and differences between capital improvements, allowable maintenance expenses, reserves and deferred maintenance; and understand how to evaluate a discounted cash flow analysis and compare it to a direct capitalization calculation. This workshop includes an exam. **IAAO recertification credit: 2 days**

***IAAO Workshop 161 – Marshall & Swift Cost Approach – Residential (7 hours)*** provides an understanding of how to utilize Marshall & Swift Residential Cost Manuals. Several case studies are used to enhance the ability to apply this information. **IAAO recertification credit: 1 day**

***IAAO Workshop 162 – Marshall & Swift Cost Approach – Residential (14 hours)*** A two-day workshop is designed to teach participants how to utilize the Marshall & Swift Residential Cost Manual. Day one of this class is exactly the same as workshop 161 (listed above). Day two gives an overview of segregated-cost and how to use segregated-cost, along with various example problems. **IAAO recertification credit: 2 days**

***IAAO Workshop 163 – Marshall & Swift Cost Approach – Commercial (14 hours )*** Designed to teach participants how to use the Marshall & Swift Commercial Valuation Guide. Participants will spend time working several case study problems to assist them in learning how to apply this service. **IAAO recertification credit: 2 days**

***IAAO Workshop 250 – Introduction to Mine and Quarry Valuation (15 hours)*** Participants will learn to apply the three approaches to value to mineral properties. The differences between mining properties and other properties are analyzed. Sources of information for discount rates used in the income approach, and economic and functional obsolescence used in the cost approach are examined. Various mining techniques will be explained and related to actual appraisal problems. **IAAO recertification credit: 2 days**

***IAAO Workshop 251 (7 hours) & 252 (15 hours) – Valuing Property Affected by Environmental Contamination*** Designed for the appraiser who needs to understand how to deal with valuation of contaminated properties. The course is based on the IAAO “Standard on the Valuation of Property Affected by Environmental Contamination.” The workshop addresses all of the issues presented in the standard, including: definitions and terminology, types of contaminating substances, effects of technology, factors affecting value, application of the three approaches to value, government regulations, and recent court decisions. Case problems are included to demonstrate principles discussed. **Recommended: Course 101 and course 102.**

**IAAO recertification credit: Workshop 251: 1 day Workshop 252: 2 days**

***IAAO Workshop 352 – Computer-Assisted Mass Appraisal Feedback (21.5 hours)*** For the student with advanced CAMA model-building skills and a good background in statistical analysis. It combines lectures and labs (hands-on) and also deals with case studies. Subjects include relevant background on feedback (adaptive estimation procedure, or AEP)—what it is, how it works, how it came about—and the feedback loop and the problems that have been encountered with it. There is a thorough discussion of feedback implementation: table design, selection of damping factors and starting coefficients, iteration patterns, termination criteria, and the resulting equation. Feedback is compared statistically with other techniques. **Recommended: Course 101 and course 102. IAAO recertification credit: 3 days**

***IAAO Workshop 354 – Multiple Regression Analysis for Real Property Valuation (11 hours)*** Provides an understanding of the mechanics and application of multiple regression analysis (MRA) in property valuation, as well as instruction in gathering and qualifying data for MRA application. The workshop shows how to develop and use MRA equations as appraisal tools and how to evaluate, using measures of goodness-of-fit and variable importance, the results of an MRA-based practical drill and demonstration problems, and how to follow step-by-step explanations of the MRA process. Although the workshop is open to anyone wishing to acquire a greater understanding of MRA as an appraisal tool, it is particularly valuable for those whose offices are considering using MRA valuation techniques or whose assessments are reviewed by a supervisory agency using MRA. An understanding of both the sales comparison approach and fundamental appraisal statistics is assumed. **Recommended: Course 101 IAAO recertification credit: 1 ½ days**

***IAAO Workshop 450 – Principles of Property Assessment (18.5 hours)*** An introduction to the responsibilities of assessors and the methods used to fulfill those responsibilities. Although this workshop will not equip students to carry out the role of the assessor, it will acquaint them with the basic knowledge needed to assess property. Some of the topics addressed are the functions of the assessor, the property tax, the nature of value, the appraisal process, mapping, property record data development, assessment-sales ratio studies, personnel development, and public relations. **IAAO recertification credit: 2 ½ days**

***IAAO Workshop 451 – Planning an In-House Revaluation Program (7.5 hours)*** Designed primarily for administrators at the local level, this workshop addresses the fundamental tasks in planning and organizing the in-house revaluation program. The material covers the evaluation of existing resources, creation of appraisal standards, tools and techniques for scheduling revaluation tasks and personnel, quality-control techniques, and reappraisal evaluation. **Recommended: 151 – Standards of Practice and Professional Ethics Workshop. IAAO recertification credit: 1 day**

***IAAO Workshop 452 – Fundamentals of Assessment Ratio Studies (18.5 hours)*** Provides a very basic introduction to the development and uses of assessment-sales ratio studies. The workshop covers the topics of sales analysis, sampling, and the development of assessment ratio studies. The workshop may be expanded an additional half-day to include material on managerial and technical issues, which include staffing, timing of studies use of study results, statistical testing, and assessment regressively and progressively. **Recommended: Course 101 IAAO recertification credit: 2 ½ days**

***IAAO Workshop 550 – Basics of Fixed Asset Valuation (18.5 hours)*** an introduction to personal property valuation and a comprehensive survey of the assessment of fixed assets. It covers the fundamentals of valuation, key appraisal concepts, categories of personal property, discovery and data assembly; and the three approaches to value. Within the three approaches, emphasis is on the cost approach, depreciation as applied to fixed assets, and the reconciliation of approaches. Leased assets are also covered. **IAAO recertification credit: 2 ½ days**

***IAAO Workshop 551 – Valuation of Machinery & Equipment – Advanced Concepts (18.5 hours)*** ) Provides the opportunity to build on the basics of personal property education. It contains provisions on the appraisal process, depreciation (especially measuring obsolescence) in the cost approach, practical application of the comparable sales approach, development and application of gross income multipliers, and straight-line capitalization of income property. The workshop also includes a “team project” case study. **IAAO recertification credit: 2 ½ days**

***IAAO Workshop 552 – Basic Personal Property Auditing (18.5 hours)*** Provides a foundation for understanding basic financial records. Specifically to be discussed are those records relating to fixed assets. The balance sheet, depreciation schedule, and income statement will be described and discussed in much detail. Emphasis will be placed on the pertinent data relevant to the personal property appraiser. Graduates of the workshop will be able to use basic financial records and conduct “audits” of smaller businesses. **Recommended: Course 500. IAAO recertification credit: 2 ½ days**

***IAAO Workshop 553 – Advanced Personal Property Auditing (18.5 hours)*** Expands the understanding of financial records provided in the Basic Personal Property Auditing Workshop and presents advanced discussions of accounting and auditing theory as it relates to fixed assets. Capitalization techniques will also be discussed. A case study including sample financial records will be used to “discover” fixed assets that may otherwise be hidden from the appraiser. **Recommended: Course 500 and Workshop 552. IAAO recertification credit: 2 ½ days**

***IAAO Workshop 650 (15 hours)*** Cadastral Mapping introduces assessment mapping and related information. It covers the functions and types of assessment maps, mapping techniques, methods of conveying property rights, base maps, land description systems, work maps, parcel identification, mapping system maintenance, and the use of computers in mapping. Practical exercises illustrate the mapping procedures described in the text. **IAAO recertification credit: 2 days**

***IAAO Workshop 651 – Geographic Information Systems for Assessors (15 hours)*** Designed for appraisal practitioners with little or no knowledge of GIS who would like to learn. The emphasis is on the day-to-day operations of GIS. Some attention will also be given to developing a GIS system and database. The first day deals with the basic fixtures and functions of GIS. The second day covers specific aspects of valuation and assessment administration, including highest and best use analysis, neighborhood analysis, quality control, and valuation defense. The workshop includes software demonstrations and was developed jointly by IAAO and the Urban and Regional Information Systems Association (URISA). **IAAO recertification credit: 2 days**

***IAAO Workshop 750 – Comprehensive Designation Review Workshop (16 hours)*** A comprehensive review for anyone interested in taking the CAE or RES designation examinations. This intensive course has problem solving orientation and is packed full of quizzes, problems and exercises that will sharpen your skills to prepare you for those examinations. **IAAO recertification credit: 2 days**

***Instructor Training Workshop (ITW)*** An intensive interactive workshop designed to prepare participants to become IAAO instructors. During this three-day workshop, students will learn about IAAO education delivery, adult education, effective communication, and IAAO curriculum. Each student will be expected to understand the general subject matter and specific course material, spend at least 40 hours in advance preparation, prepare short practice presentations, and prepare on final ten-minute presentation. Students will demonstrate (and be reviewed on) their teaching style, classroom presence, familiarity and comprehension of the course material, organization of subject matter, and clarity and accuracy of their classroom presentation.

## **Additional Information**

For course schedules, transcript information, and additional information, contact: Training and Professional Development, Center for Governmental Services, Auburn University AL 36849.

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