

*Alabama Property Tax Education and
Certification Program
Joint Education Advisory Committee*

Policy Manual

**State of Alabama Department of Revenue, Property Tax Division
and
Government & Economic Development Institute (GEDI), Auburn University
www.auburn.edu/propertytax**

Effective: August 2002

Table of Contents

Joint Education Advisory Committee Manual

Table of Contents 2

Series

0100 JEAC Process for Policies, Committees, Sub-Committees 3

0200 Eligibility, Application Process for Candidacy to Program..... 8

0300 Coursework Requirements and Prerequisites for Certification in All Areas 17

0400 Examinations, Eligibility for Examinations and Repeating Examinations 34

0500 Certification, Terms, Lapse of Certification, Record Retention, Notification..... 37

0600 Instructor Guidelines, Compensation..... 49

0700 Forms and Examples..... 58

Appendices

Appendix A: Course Descriptions 89

Appendix B: ADOR Administrative Rule #810-4-4.010 100

**JEAC Process for Policies/JEAC Process for Committee
Set-up/Candidacy Review Sub-committee**

0100-0199

These updated/revised policies will be downloaded to the Department of Revenue Web page and the Government Economic Development Institute (GEDI) Web page for easy access by all.

To standardize the format of all policies and procedures, the following guidelines will be used:

1. All policies should be stated as clearly and briefly as possible.
2. Policies should include specific instructions or indications, where appropriate.
3. Prior policies are not to be restated in a policy, but referred to by name and number.
4. Any forms mentioned in a policy will be referred to by name and number if applicable. In the policy note “see attachment:”, and attach the form to the policy for reference.
5. A consistent header will be used for all JEAC policies.
6. If the policy supercedes another, the old policy will be noted in the “supersedes” area of the header.
7. Information necessary for all policies includes (but is not limited to):
 - Subject
 - Number and title of policy superceded
 - Policy number
 - Pages of new policy
 - Recommendation (signature of the person or title of the entity who requested the policy be implemented).
 - Effective Date-date when policy and procedure is issued for implementation.
 - Forms to be used. Names of the forms to be used in implementing the policy and procedure.

JEAC, responding to formal or informal requests, discusses at regularly or called meetings, feasibility of implementing said policy. Existing policies may be amended at this time. A formal vote of voting members is taken. Secretary of the JEAC then communicates this information to the Government Economic Development Institute (GEDI). The Government Economic Development Institute (GEDI) drafts the policy with the assistance of the JEAC officers, returns the policy to the secretary for signatures. The approved policy is then forwarded to owners of policy manuals with specific instructions for addition to the manual. It is the recommendation of the JEAC that old policies be maintained in the manual for future reference.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Process of JEAC Set-up

Policy Number: 0101

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

The Joint Education Advisory Committee of the Alabama Property Tax Education and Certification Program is a cooperative effort of the State of Alabama Department of Revenue and the Auburn University Government Economic Development Institute (GEDI). (*November 11, 1980*) The committee exists to guide and oversee the Alabama Property Tax Education and Certification Program. The committee is made up of 12 members. Ex-officio members include the Director of the Property Tax Division of the Alabama Department of Revenue, President of the Alabama Association of Tax Administrators and 4 members from the Alabama Association of Tax Administrators, President of the Alabama Association of Assessing Officials, and 4 members from the Alabama Association of Assessing Officials (the president of each association appoints the 4 members to 2 year terms, such that 2 openings occur each year for that association), and 1 person, who is a member of both associations and is appointed jointly by the presidents of both organizations to a one year term. The committee is then made up of 12 members.

The Joint Education Advisory Committee shall meet quarterly throughout the fiscal year. (*May 30, 1991*)

Eligibility/Application process for candidacy to program

0200-0299

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Eligibility for Certification Policy Number: 0200

Supersedes Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

The Property Tax Education and Certification Program is designed to enhance 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 Alabama Department of Revenue.

The program objectives are:

- 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 Manual Mapper and Alabama Certified Digital Mapper. The Support Staff Development Program provides two levels of recognition for support staff members who have met education and experience requirements.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Requirements for Support Staff Level I Policy Number: 0205

Supersedes Page 1 of 1

Approval Date: August 27, 2009 or earlier

Effective Date: August 27, 2009 or earlier

Policy:

1. All support staff in the Office of the Tax Assessor, Tax Collector, Revenue Commissioner, License Commissioner and the Jefferson County Board of Equalization are eligible to participate.
2. Three years' experience during 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. (*June 14, 1990*)
4. If a person qualifies or is eligible for one of the Professional Designations (i.e. appraiser, mapper, tax administrator), that person does not qualify for the Support Staff Level I designation. (*August 27, 2009*)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Requirements for Support Staff Level II Policy Number: 0206

Supersedes Page 1 of 1

Approval Date: August 27, 2009 or earlier

Effective Date: August 27, 2009 or earlier

Policy:

1. Successful completion of Support Staff Development Level I
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.
4. If a person qualifies or is eligible for one of the Professional Designations (i.e. appraiser, mapper, tax administrator), that person does not qualify for the Support Staff Level II designation. (*August 27, 2009*)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Dual Application for Support Staff Level I & II

Policy Number: 0207

Supersedes

Page 1 of 1

Approval Date:

Effective Date: February 17, 2005 or earlier

Policy:

Support Staff Level I & II designations may be simultaneously applied for, and simultaneous certification awarded, if all requirements for both designations are met. *(May 25, 1995)*

Total credit hours must be met for both programs. *(February, 17, 2005)*

**Coursework for Certification in all areas and prerequisites
(Training Tracks)**

0300-0399

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Personal Property Appraiser Education Track

Policy Number: 0301

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

Four Courses are required:

- 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.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject: License and Tax Administration Education Track Policy Number: 0302

Supersedes Page 1 of 1

Approval Date:

Effective Date: May 19, 2005 or earlier

Policy:

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:

- Introduction to Property Tax Administration
- Property Tax Administration & Laws
- Management & Supervision
- Licensing Administration for Motor Vehicles

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.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject: Alabama Certified Mapper Education Track Policy Number: 0303

Supersedes Page 1 of 1

Approval Date:

Effective Date: May 19, 2005 or earlier

Policy:

Five courses are required:

- Basic Mapping
- Intermediate Mapping
- Advanced Mapping
- Subdivision Layouts and Mapping Right of Ways
- IAAO 600/Principles and Techniques of Cadastral Mapping (*February 15, 2001*)

A total of 130 course work hours must be completed before sitting for the examination.
(*February 15, 2001*)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Splitting of mapper's exam

Policy Number: 0307

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

Mappers must pass the complete exam at the time of the examination. They may not receive credit for passing one part, but failing the other, and carry that credit over to the next year.
(November 21, 1996)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject: Splitting of personal property exam Policy Number: 0307a

Supersedes Page 1 of 1

Approval Date: May 21, 2009

Effective Date: 2009 or earlier

Policy:

1. A personal property appraiser must pass the complete exam at the time of the examination. They may not receive credit for passing one or two parts, but failing the third part, and carry that credit over to the next year. *(May 21, 2009)*
2. Each of the three parts of the personal property exam must be passed with a 70% or higher. *(May 21, 2009)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject: Splitting of real property exam

Policy Number: 0307b

Supersedes

Page 1 of 1

Approval Date: May 21, 2009

Effective Date: 2009 or earlier

Policy:

1. A real property appraiser must pass the complete exam at the time of the examination. They may not receive credit for passing one part, but failing the other part, and carry that credit over to the next year. *(May 21, 2009)*
2. Each of the two parts of the real property exam must be passed with a 70% or higher. *(May 21, 2009)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Conversion of Education Tracks

Policy Number: 0308

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

In order to receive a different education designation, all prerequisites and the passing of that particular education designation examination are required. (*August 20, 1998*)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Requirements for more than one designation

Policy Number: 0309

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

A person may apply and receive certification in more than one designation. Courses taken for one designation's education requirements may be applied, as appropriate, for the new designation.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Evaluation of courses

Policy Number: 0312

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

All courses will be evaluated by the class members completing the course. *(January 8, 1986)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Courses upon request

Policy Number: 0313

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

An “On Demand” course may be offered in any county of the State at the request of the appropriate elected official provided that 10 or more participants indicate an interest to register, and that instructors and a facility are available.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Cancellation Policy

Policy Number: 0314

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

Provided space is available, receipt of the registration form by mail or fax constitutes registration. Written cancellations, received fifteen (15) working days (30 days – IAAO courses) prior to the beginning of the program will be honored with a full refund of the registration fee. Due to commitments to instructors and meeting facilities, late cancellations or nonattendance will not be refunded. Substitutions for registered participants may be made at any time.

Examinations/Eligibility for examination/Repeating Examinations

0400-0499

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Testing Violations

Policy Number: 0402

Supersedes

Page 1 of 3

Approval Date: May 5, 2011

Effective Date: May 5, 2011

It is the policy of the Property Tax Division and the Motor Vehicle Division of the Alabama Department of Revenue, in cooperation with the Government Economic Development Institute (GEDI) at Auburn University, to uphold the integrity of the education and certification program and the associated testing processes. Testing processes are designed to evaluate the knowledge and skills of individual employees. Violations are not acceptable and “cheating” in any form will be dealt with according to the following procedures.

The instructors/proctors in the Property Tax Education and Certification program are authorized to promote and ensure qualities of academic honesty and personal integrity when in the performance of their duties.

Definition of Violations and Cheating

Offenses against these policies and the Alabama Property Tax Education and Certification program include cheating, plagiarism, and all forms of dishonesty. A cheating or testing violation is defined as the deception of others about one’s own work or about the work of another. Examples of cheating include, but are not limited to:

- Submitting another’s work as one’s own or allowing another to submit one’s work as though it was their own.
- Copying or sharing information.
- Unauthorized use of technology, notes or textbook during an exam such as pre-loading data and formulas into a calculator or other electronic device.
- Stealing information from the instructor or proctor.
- Falsifying records, forms or other documents.
- Academic dishonesty in a computer assignment.
- Lying about these or other course or testing matters.

Procedures

Actions and Consequences:

Participants who are guilty of testing violations such as these can expect to be penalized; any person who knowingly assists another participant in dishonest behavior is equally responsible and is subject to the same consequences.

Process of Reporting Dishonest Behavior:

Participants in course exams or certification exams have the responsibility to report testing irregularities when witnessed. If a fellow participant witnesses testing irregularities, that person will notify the instructor/proctor. Written notification may be requested.

In the classroom or during the certification exam the instructor/proctor has the following responsibilities:

First Step of Action:

To minimize the opportunities for participants to cheat during an examination, instructors/proctors are authorized to:

1. Inform those taking the test of the policy.
2. Collect (set aside) all cell phones, textbooks, class notes, etc.
3. Move participants several feet apart from each other (if space allows).
4. Ask participants to move to another seat during the exam if cheating is suspected.
5. Issue a verbal warning to participant(s) addressing the inappropriate behavior or action.

Second Step of Action:

When cheating is suspected, instructors/proctors are authorized and expected to inform an offending participant that his/her behavior cannot continue and his/her exam may be considered void by the ADOR and GEDI. The instructor/proctor has the option to retrieve the test and ask the student to leave. Following the assembly of all pertinent information and consideration by the ADOR and GEDI, the student may be required or have the option to retake an exam, individually scheduled, on which he/she was suspected to have cheated.

Third Step of Action:

If inappropriate behavior or action persists, the instructor/proctor will notify the student of the instructor/proctor's intent to file a Report of Suspected Testing Violations.

Report of Suspected Testing Violations:

Instructors/proctors are required to write and attach an explanation of the specific offenses to the participant's examination before returning it to the Government Economic Development Institute (GEDI). The report will contain the instructor's or proctor's name, course name, examination date, location, student's name and a complete report of the suspected testing violations and all actions taken by the instructor/proctor.

A copy of the report will be issued to the Property Tax and/or Motor Vehicle Division Director of the Alabama Department of Revenue and to the student.

The instructor/proctor shall have the authority to deal with instances of testing irregularities in a variety of ways including (but not limited to) recommending to GEDI and ADOR one or more of the following courses of action:

1. Exam may be rescheduled and retaken for full or partial credit.
2. Exam may not be retaken and no credit will be given for that particular exam.
3. The student may be dropped from the course or the certification exam.
4. If dropped from the yearly certification exam, opportunity to retake the exam will be two (2) years from reported violation.

Repeated Incidents:

If a second documented report of testing violations is reported and upheld by the Property Tax and/or Motor Vehicle Division Director of the Alabama Department of Revenue, the person will be ineligible for participation in the Property Tax Certification program and the professional designation certification exam (if applicable).

Any person found ineligible due to testing irregularities/violations as defined in this policy has the right to appeal through the appeals process.

Appeals Process:

1. Notice is issued to the participant of the alleged testing violations with an opportunity for the participant to respond in writing.
2. The Property Tax and/or Motor Vehicle Division Director of the Alabama Department of Revenue will review the Report of Suspected Testing Violations and the written response from the participant.
3. If the violation of testing irregularity is upheld, the participant may re-appeal to the Commissioner of Revenue who will review the Report of Suspected Testing Violations, the participant's written appeal, and the action by the Director of the Property Tax Division.
4. Rulings made by the Commissioner of Revenue are final.

**Certification/Terms/Lapse of certification/
Record retention/Notification**

0500-0599

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Certification Employment Requirement

Policy Number: 0502

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

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 recertified in a designation. (*January 15, 1985*)
ADOR Administrative Rule # 810-4-4-.01

(2) ELIGIBILITY:

Persons not continuously employed on a cumulative full-time basis by a county in this state or by the state in the ad valorem tax field for any period of time prior to the six month period ending on October 1 are not considered to have held the designation for the six month period.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Certification revocation

Policy Number: 0503

Supersedes

Page 1 of 1

Approval Date: August 16, 2018

Effective Date: August 16, 2018 or earlier

Policy:

~~After a lapse of certification due to lack of sufficient continuing education hours, a certification is suspended on March 31 (of the third year of the person's certification period, and will remain suspended) until the continuing education hours are brought up to date. (November 21, 1996)~~

1. After a lapse of certification due to lack of sufficient continuing education hours, a certification is suspended on March 31 (of the third year of the person's certification period) and will remain suspended until the continuing education hours are brought up-to-date during the next three-year reporting period. *(November 21, 1996)*

2. After three (3) years of suspension of certification, the person must successfully repeat all the requirements for certification, including successful completion of all required course work and the comprehensive exam. *(August 16, 2018)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject ReCertification Notification

Policy Number: 0504

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

The Government & Economic Development Institute (GEDI) will notify individuals annually of their status in the recertification process.

- c. No tested hours may be given for a distance learning course, and no more than 15 untested credit hours towards recertification will be granted for distance learning courses in a single recertification period. Distance learning course credits will not rollover to succeeding recertification periods.
 - d. The JEAC reserves the right to develop and apply a formula for determining credit hour equivalencies for distance learning coursework. *(November 20, 2004)*
10. Request for approval of any course outside of the Property Tax Education Program, must be submitted within six (6) months of completion of the course and will only apply to the certification period in which it was taken. *(May 20, 2004)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Computer Vendor Courses

Policy Number: 0506

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

Computer vendor training will count toward untested hours in the recertification program when the training is in a structured setting outside the county or state office premises. (*November 18, 1999*)

It is the responsibility of the applicant to provide documentation and request approval of any credit hours taken outside of the Property Tax Education Program.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject State to state credit transfers

Policy Number: 0507

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy

Due to specific nature of information in courses offered by states outside Alabama, credit is generally not transferable. Upon request an exception will be considered and voted on by the JEAC on an individual basis.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject USPAP course credit

Policy Number: 0508

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

Any Uniform Standards of Professional Appraisal Practice course conducted by a foundation member has standing approval of continuing education credit with the JEAC.

It is the responsibility of the applicant to provide documentation and request approval of any credit hours taken outside of the Property Tax Education Program.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Support Staff Continuing Education Program

Policy Number: 0509

Supersedes

Page 1 of 1

Approval Date: August 17, 2000

Effective Date: August 17, 2000

Policy:

The Support Staff participants in Levels I & II will receive a certificate at the Summer AAAO Conference for his/her completion of 60 continuing education hours. The 60 hours may be tested or untested hours. If a tested course is taken however, the examination for that course must be passed in order for credit to apply. *(August 17, 2000)*

1. Courses taken before the program was established on August 17, 2000 can count toward continuing education if the person had already completed Level I or Level II by the establishment date. *(February 19, 2004)*
2. A person can work on their continuing education after completing Level I if that person will not meet the experience requirement of Level II. *(February 19, 2004)*
3. A person who achieves Level I status may have the choice of working on their continuing education or Level II or both simultaneously. *(February 19, 2004)*

Instructor Guidelines/Compensation
0600-0699

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject County and State Instructors

Policy Number: 0600

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 2008 or earlier

Policy:

1. The Government Economic Development Institute (GEDI) will periodically hold “Instructor Preparation” courses for prospective instructors.
2. The Government Economic Development Institute (GEDI) will keep instructors informed of any and all policies they need to follow.
3. In order to attend the “Instructor Preparation” course, a potential county instructor must be recommended (nominated) in writing by the appropriate senior management. Appropriate senior management is as the situation exists, either (a.) the tax assessor/tax collector/revenue commissioner/license commissioner/probate judge who is in the supervisory chain of command of a potential instructor, (b.) in the event that a tax assessor/tax collector/revenue commissioner/license commissioner/probate judge is not in the supervisory chain of command of a potential instructor, the county clerk/administrator/manager who is in the supervisory chain of command of a potential instructor, or (c.) the Jefferson County BOE Chair for employees of that office. (*May 15, 2008*)
4. A potential state instructor must have the approval (recommendation) of the Director of the ALDOR Property Tax Division in order to attend the “Instructor Preparation” course. (*May 15, 2008*)

The “Instructor Preparation Approval Form” found at Policy #0704 can be used to provide the nomination/recommendation.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject State employees credit for Instructing

Policy Number: 0601

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy

1. State employees instructing, but not developing or revising a course, may receive credit hours equal to the hours instructed. *(November 19, 1998)*
2. State employees who develop or substantially revise a course may receive the maximum tested credit hours for the course. *(November 19, 1998)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject County employees credit for instructing

Policy Number: 0602

Supersedes

Page 1 of 1

Approval Date:

Effective Date: February 15, 2001 or earlier

Policy:

1. County employees (and elected officials) who develop or substantially revise a course may receive the maximum tested credit hours for the course. *(November 19, 1998)*
2. County employees who teach but do not create or substantially revise a course will receive untested hours for the portion of the course at which they were present and available for instructional guidance. *(August 19, 1999)*
3. Tested credit will be available for a county employee who taught a course and declined remuneration. *(February 15, 2001)*

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Credit available for development/instruction

Policy Number: 0603

Supersedes

Page 1 of 1

Approval Date:

Effective Date: 1999 or earlier

Policy:

An instructor may receive credit for development/instruction of a course only one time during the recertification cycle. (*August 19, 1999*)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Instructor selection and advancement

Policy Number: 0604

Supersedes

Page 1 of 2

Approval Date: May 2014

Effective Date: May 2014 or earlier

Policy:

The integrity of the Property Tax Education and Certification Program depends in large part upon the quality of instruction provided by the instructor cadre. Development, maintenance, and expansion of the instructor cadre is of vital importance. Thus, a system that encourages, recognizes, and rewards quality instruction and professionalism has been established.

I. Instructor Levels

There are three levels: *Instructor Trainee*, *Instructor*, and *Senior Instructor*

A. Instructor Trainee

Individuals must complete the Instructor Preparation Course (Train the Trainer) offered by the Government Economic Development Institute (GEDI), receive positive evaluations and be selected by the Center to become a *Trainee*.

The Trainee will assist in course instruction under the supervision of an Instructor or Senior Instructor. Assignments will include limited teaching responsibilities and assisting students with problems and exercises. Teaching responsibility will increase as competence increases.

Trainees will be evaluated by the lead instructor for the course. Comments and evaluations will be discussed with the Center's staff and shared with the Trainee.

Trainees will be eligible for promotion to *Instructor* upon teaching 100 hours and completing the Instructor Development Course (Advanced Trainer), and receiving acceptable evaluations as well as development evaluation, developing courses, engaging in further professional development, or some combination thereof.

B. Instructor

An *Instructor* will teach courses independently or in conjunction with another Instructor or Senior Instructor. Instructors will engage in course development and revision, and the development and evaluation of Trainees.

Instructors will be eligible for promotion to Senior Instructor upon teaching 140 hours and receiving acceptable evaluations as well as professional development evaluation, developing courses, engaging in further professional development, or some combination thereof.

C. Senior Instructor

A Senior Instructor will teach courses independently or in conjunction with other instructors, engage in course development and revision, and develop and evaluate Trainees.

All levels of instructor must attend the Instructor Roundtable Discussions periodically or at least once every five years.

Compensation:

Instructor Trainee	\$100 per day plus expenses
Instructor	\$150 per day plus expenses
Senior Instructor	\$200 per day plus expenses

- II. Instructors are expected to conduct themselves in an ethical, professional, and honest manner at all times.
- A. Instructors are to refrain from using their position to directly sell, promote, or otherwise encourage participants to purchase or use the speaker's products or services.
 - B. Instructors must fairly represent their credentials, qualifications, experience, and ability.
 - C. Instructors must comply with all copyright laws and the laws and regulations governing their position; they must give full credit to the source of any materials quoted or cited in writings or presentations.
 - D. Instructors are to teach approved course content and materials. Course material containing statutory or constitutional law, departmental rules and/or regulations, and formal guidelines and procedures must be presented accurately according to the specific context of the subject matter.
- III. Instructors must be committed to providing quality instruction and to their own professional development.
- A. Each instructor should strive to provide students with the highest quality education, training, and development.
 - B. Instructors should keep informed of pertinent knowledge and competence in their field; they should strive to increase their knowledge and improve their professional and instructional skills.
- IV. Dress Code:
- A. Male Instructors:
 - i. Appropriate Attire
 - Suits, sports jackets, dress slacks, khakis, Dockers, Duck Heads or similar slacks, dress shirts and ties
 - Shirts tucked in the pants
 - Pants with a belt or suspenders
 - Appropriate dress shoes or dress boots with socks
 - Button-up, open-collar shirt (without a tie) tucked in the pants
 - Polo style or golf shirts
 - A jacket or dress sweater/shirt may also be worn
 - Appropriate undergarments must be worn underneath shirts
 - ii. Inappropriate Attire Includes
 - Jeans/denim (any color)
 - Athletic/jogging/sweat pants or shirts (including wind suits)
 - Shorts
 - Tank Tops and see-through clothing
 - Athletic/tennis shoes or canvas shoes
 - Flip flops (regardless of name brand or design), house shoes, etc.
 - Hats, caps or head scarves worn in the work area
 - Sports team jerseys
 - iii. Instructors may wear jeans on test day

B. Female Instructors:**i. Appropriate Attire**

- Suits, dresses, skirts (no more than 2 inches above the knee)
- Coordinating dress slacks and blouses or pantsuits
- Blouses and tops must completely cover the midriff
- Sleeveless apparel that covers the width of the shoulder
- Appropriate dress shoes, dress mules or dress sandals
- Slacks (including twill pants, khakis, Dockers, etc.) worn with a coordinating top, jacket or dress sweater
- Cropped pants, mid-calf length or longer
- Polo style or golf shirts
- Appropriate undergarments must be worn underneath blouses, dresses, etc.

ii. Inappropriate Attire Includes

- Jeans/denim (any color)
- Denim skirts/jackets
- Athletic/jogging/sweat pants or shirts (including wind suits)
- Tight-fitting apparel
- Leggings
- Skirts or dresses more than two inches above the knee
- Shorts, city shorts, capri pants or skorts
- Strapless tops or spaghetti straps (unless covered by a jacket or sweater)
- Athletic/tennis shoes
- Flip flops (regardless of name brand or design), house shoes, etc.
- Hats, caps or head scarves worn in the work area
- Two-piece T-shirt outfits
- Cropped tops
- Any garment that reveals cleavage should not be worn

iii. Instructors may wear jeans on test day**II. New Course Development and/or Course Material Changes**

- A. If an instructor wants to make changes to current course content, the new content including exam questions will need to be submitted for review by the Department of Revenue prior to being incorporated into the course.
- B. If an instructor is interested in developing a new course for the Property Tax program, an outline, course description and objectives of course must be submitted to the Department of Revenue prior to development, publication and presentation.

(August 29, 2013)

State of Alabama Department of Revenue and
Auburn University Government and Economic Development Institute
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Course Materials Regulations

Policy Number: 0606

Supersedes

Page 1 of 1

Approval Date: February 22, 2017 or earlier

Effective Date: February 22, 2017 or earlier

Policy:

The Government and Economic Development Institute will contact potential property tax instructors in a timely manner at least three months in advance if class is scheduled prior to three months in advance.

The GEDI will, at time of confirmation, ask instructors to provide all changes to the materials by two months in advance of the class.

The GEDI will then email or mail the notebooks to the instructors at least one month in advance.

Forms/Examples

0700-0799

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Request for approval of recertification hours

Policy Number: 0700

Supersedes

Page 1 of 2

Approval Date:

Effective Date: 1999 or earlier

Policy:

The “Individual Request for Approval of ReCertification Hours” form (attached) is to be filled out whenever an individual is attempting to receive approval for any courses, conferences, or workshops taken outside of the Property Tax Education and Certification program. The Government Economic Development Institute (GEDI) will submit each individual’s request to the JEAC for approval, and then notify the participant of the status of the request to the JEAC.

SAMPLE DOCUMENT

INDIVIDUAL REQUEST FOR APPROVAL OF RECERTIFICATION HOURS

Name _____ Last Four of SSN _____

Address _____

Telephone _____ Fax _____

Certification

AC Appraiser-Real

AC Appraiser-Personal

Tax Administrator

Manual Mapper

Digitized Mapper

Request for:

Tested * (Only for Appraisal Foundation Member Organization Courses)

Untested

Number of Request Hours _____

Course Title _____

Course Location _____ Course Date/Time _____

Organization/Agency Offering Course _____

Full documentation, including curriculum content, program, syllabus, and/or IAAO Continuing Education Form, must accompany certification request. For Distance Learning courses, curriculum content, instructional methodology, and testing processes must be provided.

Mail or fax to:

Governmental Economic Development Institute
Education and Training
213 Extension Hall
Auburn University, AL 36849
Tel# (334) 844-4782
Fax# (334) 844-1917

I certify that I have completed the professional activity described in this form. I am aware that any misrepresentations by me may become subject to disciplinary action.

Signature of Member

Date

JEC Approved _____

JEC Approval Date _____

Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Conference and Workshop Sign in Forms

Policy Number: 0701

Supersedes

Page 1 of 2

Approval Date:

Effective Date: 1999 or earlier

Policy:

The *Property Tax Continuing Education Conference or Workshop Sign in Form* (attached) needs to be signed whenever a participant attends an Association's conference or district workshop to receive untested hours for attendance. Support Staff personnel may also sign in for their continuing education program.

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Examination Application Forms

Policy Number: 0702

Supersedes

Page 1 of 17

Approval Date:

Effective Date: 2005 or earlier

Policy:

Each Property Tax Education designation with the exception of Support Staff I and II, an examination application form must be completed in full and returned to the Government Economic Development Institute (GEDI) in order for an individual applicant to apply to take the examination.

Attached is a sample application form for each of the following designations:

AC Appraiser-Personal
AC Appraiser-Real
Tax Administrator
AC Mapper

**Alabama Certified Appraiser Exam
(Personal Property)**

The following information will aid the candidate for the Alabama Certified Personal Property Appraiser designation in applying for candidacy and in preparing to take the ACAP comprehensive examination.

Design of Exam:

The examination is comprehensive. It is designed to test for knowledge and understanding of both general and Alabama appraisal principles, procedures, and application of appraisal skills required of a professional personal property appraiser. The examination consists of two parts. The first is composed of 50 multiple choice questions, each worth 2 points, drawn from text material in all the above-named education requirement courses. These questions deal with general appraisal theory and principles and specific Alabama provisions. Part II of the examination consists of 40 problems, based primarily on, but not limited to, the three approaches to value and problems using Alabama Department of Revenue valuation guidelines. These problems are worth 5 points each.

Each of the two parts of the personal property exam must be passed with a 70% or higher. Part I has a total of 100 points possible, with a minimum of 70 points for passing. Part II has a total of 210 points, with a minimum of 145 points for passing. Upon successful completion of this examination and completion of the experience requirements, the Personal Property designation will be conferred by the Department of Revenue.

Length of Exam:

The exam is designed as a 4-6 hour exam. Six hours is the maximum time allowed to take the exam.

Basic Knowledge:

Alabama Personal Property Appraisal Manual; Alabama Personal Property Audits; IAAO-500/Assessment of Personal Property; and IAAO-101/Fundamentals of Real Property Appraisal are the common body of knowledge shared by each candidate. The exam has been developed around these courses. *Online IAAO classes are currently not accepted for certification.*

Dates and Location of Exam:

The ACA Exam will be given in March.

Examination and Certification Fee:

A non-refundable fee of \$140.00 should be submitted by the applicant at the time of applying for Admission to Candidacy. The fee includes both examination and processing costs. Please make check payable to AUBURN UNIVERSITY.

Other (Deadline):

If the applicant is registered for a course to be held **after** the application deadline, the January deadline still applies. Indicate the course and the date it is being held on the application. These applications will be processed contingent upon successful completion of the course.

MAIL ALL APPLICATIONS TO:
Property Tax Certified Examinations
Government & Economic Development Institute
213 Extension Hall
Auburn University, AL 36849-5225

Steps for Obtaining ACA (Personal Property) Designation

I. Application for Admission to Candidacy

A. Successful completion of a minimum of 120 hours of approved coursework. The following courses (120 hours) are mandatory:

- Alabama Personal Property Appraisal Manual
- Alabama Personal Property Audits
- IAAO-500/Assessment of Personal Property (*online class not currently accepted*), and
- IAAO-101/Fundamentals of Real Property Appraisal (*online class not currently accepted*)

(Society of Real Estate Appraiser and the American Institute courses accepted by the International Association of Assessing Officers as an equivalent course for IAAO-101 may be substituted provided the candidate challenges and passes the IAAO examination.)

- B. Completion of Application for Admission to Candidacy
C. Signature of Immediate Supervisor and Elected Official.

II. Completion of Appraisal Experience Questionnaire

- A. Applicant may *not* apply to take the examination *prior* to completion of the minimum of three years' experience.
- B. A minimum of three years' experience in Alabama appraisal procedures. *Candidate's experience must include a minimum of 12 months' field related appraisal of personal property, while the remainder may be appraisal and valuation activities carried out in the office.* Out-of-State experience will be reviewed on a case by case basis. Out-of-State experience of three years or more will equal to not more than one year of In-State. *The required years of experience must be met by application closing date.*
- C. Complete the Appraisal Experience Questionnaire by indicating the number of months' experience in performing the applicable listed tasks. Indicate whether you have assisted or been solely responsible for the task in the appropriate space. In the appropriate space indicate the number of appraisals and audits performed.
- D. Signature of Immediate Supervisor and Elected Official.

III. Review by Committee

IV. Notification of the Applicant

V. Administration of the Exam

VI. Notification of Exam Results

GEDI will notify the Department of Revenue of exam results. The Department will then notify the candidate of the results. The designation will be conferred upon the successful candidate by the Department of Revenue.

**Alabama Certified Appraiser (Personal Property)
Application for Admission to Candidacy**

Name _____ Title _____

Last Four of SS # _____ County _____

Address _____

Street _____ City _____ Zip _____
Phone (Office) _____ FAX _____

Email (must be personal work or home) _____

REQUIRED COURSES*	COURSE LOCATION	COURSE DATE	GRADE
IAAO-101/Fundamentals of Real Property Appraisal <i>(online class not currently accepted)</i>			
IAAO-500/Assessment of Personal Property <i>(online class not currently accepted)</i>			
AL Personal Property Appraisal Manual			
Personal Property Audits			

ELECTIVE COURSES*	COURSE LOCATION	COURSE DATE	GRADE

* Applicant supervisor (if not the elected official) and elected official must sign Appraisal Experience Questionnaire.

I have taken the ACA (Personal Property) Exam in the past. YES NO (Circle One)
IF YES, _____ (Year) (Last time tested)

Candidates who have not passed the examination must wait until the next year’s exam.

A letter will be sent to those who fail indicating concept areas that were missed by 30% or more and a course will be recommended by the Property Tax Division of the Alabama Department of Revenue and the Government and Economic Development Institute to assist the participant in gaining the necessary knowledge and skills in the concept areas missed.

FOR GEDI USE ONLY

Date Received _____ Application Number _____

Course Hours Verified _____ Experience Verified _____

ADMISSION TO CANDIDACY APPROVED _____

APPLICANT'S NAME _____

(COMPLETE A FORM FOR EACH JOB – COPY AS NECESSARY)

Appraisal Experience Questionnaire (please type or print)

APPLICANT'S NAME _____

Title _____ Beginning Date _____ Ending Date _____

Employer _____ Department _____

Employer's Address _____

Immediate Supervisor _____ Title _____ Phone _____

Duties and Responsibilities (please type or print)

List in detail and *in your own words* tasks required for your job position.

After reviewing this experience questionnaire, I verify that the above information is accurate and truly reflects the appraisal duties and responsibilities performed by this applicant.

Applicant's Signature

Date

Elected Official's Signature

Date

Immediate Supervisor's Signature
(Required when Elected Official is Not Immediate Supervisor)

Date

Alabama Certified Appraiser Exam (Real Property)

The following information will aid the candidate for the Alabama Certified Appraiser designation in applying for candidacy and in preparing to take the ACA comprehensive examination.

Design of Exam:

The ACA exam is a comprehensive examination designed to test for knowledge and understanding of general appraisal principles and the application of appraisal skills required by a professional appraiser. The exam is in two parts. Part I (3hrs) consists of 50 multiple choice questions, each worth 2 points, drawn from text material from all of the required courses relative to appraisal theory and terminology. Part II (3hrs) consists of 40 problems relating to the application of appraisal skills. These problems are worth 5 points each.

Each of the two parts of the real property exam must be passed with a 70% or higher. Part I has a total of 100 points possible, with a minimum of 70 points for passing. Part II has a total of 210 points, with a minimum of 145 points for passing. Upon successful completion of this examination and completion of the experience requirements, the Real Property designation will be conferred by the Department of Revenue.

Length of Exam:

The exam is designed as a 4-6 hour exam. Six hours is the maximum time allowed to take the exam.

Basic Knowledge:

IAAO-101/Fundamentals of Real Property Appraisal; IAAO-102/Income Approach to Valuation; *Note: the online IAAO classes are currently not accepted toward certification.* Alabama Real Property Appraisal Manual; and Advanced Appraisal Concepts are the common body of knowledge shared by each candidate. The exam has been developed around these courses. (Residential Manual and Commercial Manual taken prior to 2018 will be accepted)

Dates and Location of Exam:

The ACA Exam will be given in March.

Examination and Certification Fee:

A non-refundable fee of \$140.00 should be submitted by the applicant at the time of applying for Admission to Candidacy. The fee includes both examination and processing costs. Please make check payable to **AUBURN UNIVERSITY**.

Other (Deadline):

If the applicant is registered for a course to be held **after** the application deadline, the January 26 deadline still applies. Indicate the course and the date it is being held on the application. These applications will be processed contingent upon successful completion of the course.

MAIL ALL APPLICATIONS TO:
Property Tax Certified Examinations
Government & Economic Development Institute
213 Extension Hall
Auburn University, AL 36849-5225

Steps for Obtaining ACA (Real Property) Designation

I. Application for Admission to Candidacy

- A. Successful completion of a minimum of 120 hours of approved coursework. The following courses (120 hours) are mandatory:
 - IAAO-101/Fundamentals of Real Property Appraisal (*online class not currently accepted*),
 - IAAO-102/Income Approach to Valuation (*online class not currently accepted*),
 - Alabama Real Property Appraisal Manual, and
 - Advanced Appraisal Concepts.(Society of Real Estate Appraisers and the American Institute courses accepted by the International Association of Assessing Officers as equivalent courses for IAAO-101 or IAAO-102 may be substituted for these courses provided the candidate challenges and passes the appropriate IAAO exam.)
- B. Completion of Application for Admission to Candidacy.
- C. Signature of Immediate Supervisor and Elected Official.

II. Completion of Appraisal Experience Questionnaire

- A. Applicant may *not* apply to take the examination *prior* to completion of the minimum of three years' experience.
- B. Minimum of three years' experience in Alabama appraisal procedures. (A candidate will be allowed no more than six months' experience in measuring and listing toward this requirement.) Out-of-State experience will be reviewed on a case by case basis. Out-of-State experience of three years or more will equal to not more than one year of In-State. *The required years of experience must be met by application closing date.*
- C. Complete the Appraisal Experience Questionnaire by indicating the number of months' experience in performing the applicable listed tasks. Indicate whether you have assisted or been solely responsible for the task in the appropriate space. A questionnaire should be completed for each position held.
- D. Signature of Immediate Supervisor and Elected Official.

III. Review by Committee

IV. Notification of the Applicant

V. Administration of the Exam

VI. Notification of Exam Results

GEDI will notify the Department of Revenue of exam results. The Department will then notify the candidate of the results. The designation will be conferred upon the successful candidate by the Department of Revenue.

Alabama Certified Appraiser (Real Property)
Application for Admission to Candidacy

Name _____ Title _____

Last Four of SS # _____ County _____

Address _____

Street City Zip
Phone (Office) FAX

Email (must be personal work or home) _____

Table with 4 columns: COURSE, COURSE LOCATION, COURSE DATE, GRADE. Rows include IAAO-101, IAAO-102, Alabama Real Property Appraisal Manual, and Advanced Appraisal Concepts.

Table with 4 columns: ELECTIVE COURSES, COURSE LOCATION, COURSE DATE, GRADE. Multiple empty rows for elective courses.

* Applicant supervisor (if not the elected official) and elected official must sign Appraisal Experience Questionnaire.

I have taken the ACA (Real Property) Exam in the past. YES NO (Circle One)
IF YES, _____ (Year) (Last time tested)

Candidates who have not passed the examination must wait until the next year's exam.

A letter will be sent to those who fail indicating concept areas that were missed by 30% or more and a course will be recommended by the Property Tax Division of the Alabama Department of Revenue and the Government and Economic Development Institute to assist the participant in gaining the necessary knowledge and skills in the concept areas missed.

FOR GEDI USE ONLY

Date Received _____ Application Number _____
Course Hours Verified _____ Experience Verified _____
ADMISSION TO CANDIDACY APPROVED _____

APPLICANT'S NAME _____

(COMPLETE A FORM FOR EACH JOB – COPY AS NECESSARY)

Appraisal Experience Questionnaire (please type or print)

APPLICANT'S NAME _____

Title _____ Beginning Date _____ Ending Date _____

Employer _____ Department _____

Employer's Address _____

Immediate Supervisor _____ Title _____ Phone _____

Duties and Responsibilities (please type or print)

List in detail and *in your own words* tasks required for your job position.

After reviewing this experience questionnaire, I verify that the above information is accurate and truly reflects the appraisal duties and responsibilities performed by this applicant.

Applicant's Signature

Date

Elected Official's Signature

Date

Immediate Supervisor's Signature

Date

(Required when Elected Official is Not Immediate Supervisor)

Alabama Certified Tax Administrator Exam

The following information will aid the candidate for the Alabama Certified Tax Administrator designation in applying for candidacy and in preparing to take the ACTA examination.

Design of Exam:

The ACTA Exam is a comprehensive examination designed to test for knowledge and understanding of the legal duties and responsibilities of assessing and collecting officials, the Alabama property appraisal process and techniques, and management theory and practice.

Length of Exam:

The exam is designed as a 3-4 hour exam. Four hours is the maximum time allowed to take the exam.

Basic Knowledge:

Alabama Course Introduction to Property Tax Administration; Alabama Property Tax Administration and Laws; Alabama Real Property Appraisal Manual (Residential Manual Grandfathered); and Management and Supervision are the common body of knowledge shared by each candidate. The exam has been developed around these courses.

Dates and Location of Exam:

The ACTA Exam will be given in March.

Examination and Certification Fees:

A non-refundable fee of \$140.00 should be submitted by the applicant at the time of applying for Admission to Candidacy. The fee includes both examination and processing costs. Please make check payable to AUBURN UNIVERSITY.

Other (Deadline):

If the applicant is registered for a course to be held **after** the application deadline, the January deadline still applies. Indicate the course and the date it is being held on the application. These applications will be processed contingent upon successful completion of the course.

MAIL ALL APPLICATIONS TO:
Property Tax Certified Examinations
Government & Economic Development Institute
213 Extension Hall
Auburn University, AL 36849-5225

Steps for Obtaining ACTA Designation

- I. **Application for Admission to Candidacy**
 - A. Successful completion of a minimum of 120 hours of approved coursework. Of the 120 hours to be completed, four courses or 100 hours are mandatory:
 - Introduction to Property Tax Administration
 - Alabama Property Tax Administration and Laws
 - Alabama Real Property Appraisal Manual, and
 - Management and Supervision.
 - B. Completion of Application for Admission to Candidacy
- II. **Completion of Tax Administration Experience Form**
 - A. Applicant may *not* apply to take the examination *prior* to completion of the minimum of three years' experience.
 - B. Must be an elected or appointed Tax Assessor, Tax Collector, License Commissioner or Revenue Commissioner, with three years' experience in the administration of the ad valorem tax laws of Alabama. *The required years of experience must be met by application closing date.*
- III. **Review by Committee**
- IV. **Notification of the Applicant**
- V. **Administration of the Exam**
- VI. **Notification of Exam Results**

GEDI will notify the Department of Revenue of exam results. The Department will then notify the candidate of the results. The designation will be conferred upon the successful candidate by the Department of Revenue.

**Alabama Tax Administrator
Application for Admission to Candidacy**

Name _____ Title _____

Last Four of SS # _____ County _____

Address _____

Street _____ City _____ Zip _____
Phone (Office) _____ FAX _____

Email (must be personal work or home) _____

REQUIRED COURSES*	COURSE LOCATION	COURSE DATE	GRADE
Introduction to Property Tax Administration			
Alabama Property Tax Administration and Laws			
Alabama Real Property Appraisal Manual (Residential Manual Grandfathered)			
Management and Supervision			

ELECTIVE COURSES*	COURSE LOCATION	COURSE DATE	GRADE

*** Applicant supervisor (when not the elected official) and elected official must sign Experience Questionnaire.**

I have taken the ACTA Exam in the past. YES NO (Circle One)

IF YES, _____ (Year) (Last time tested)

Candidates who have not passed the examination must wait until the next year's exam.

A letter will be sent to those who fail indicating concept areas that were missed by 30% or more and a course will be recommended by the Property Tax Division of the Alabama Department of Revenue and the Government and Economic Development Institute to assist the participant in gaining the necessary knowledge and skills in the concept areas missed.

Tax Administration Experience Form

An applicant for Admission to Candidacy for the Alabama Certified Tax Administrator designation must be an elected or appointed Tax Assessor, Tax Collector, License Commissioner or Revenue Commissioner with three years' experience in the administration of the ad valorem tax laws of Alabama.

Please check the office or position upon which the application for candidacy is based.

- Tax Assessor
- Tax Collector
- Revenue Commissioner
- License Commissioner

How long have you held this position?

Years _____ Months _____

FOR GEDI USE ONLY

Date Received _____ Application Number _____

Course Hours Verified _____ Experience Verified _____

ADMISSION TO CANDIDACY APPROVED _____

Alabama Certified Mapper Exam

The following information will aid the candidate for the Alabama Certified Mapper designation in applying for candidacy and in preparing to take the ACM comprehensive examination.

Design of Exam:

The ACM Exam is a comprehensive examination designed to test for knowledge and understanding of mapping principles and the application of mapping skills required of a professional mapper. The exam is in two parts. Part I (2hrs) consists of 100 multiple choice and true/false questions dealing with all aspects of mapping, especially material specific to Alabama. Part II (5hrs) consists of a major case problem relating to the application of mapping.

Each of the two parts of the mapping exam must be passed with a 70% or higher. Part I has a total of 100 points possible, with a minimum of 70 points for passing. Part II has a total of 200 points, with a minimum of 145 points for passing. Upon successful completion of this examination and completion of the experience requirements, the Certified Mapper designation will be conferred by the Department of Revenue.

Format of Exam:

The exam is designed as a seven (7) hour exam. Two (2) hours are allowed for Part I of the exam. A maximum time of five (5) hours is allowed for Part II.

Basic Knowledge:

Alabama Basic Mapping, Alabama Intermediate Mapping, Alabama Advanced Mapping, Alabama Subdivision Layouts & Right of Ways and IAAO 600: Cadastral Mapping are the common body of knowledge shared by each candidate. **Note: Online IAAO classes are currently not accepted toward certification.** The exam has been developed around these areas.

Dates and Location of Exam:

Part I and II of the exam will be given in March.

Examination and Certification Fee:

A non-refundable fee of \$140.00 should be submitted by the applicant at the time of applying for Admission to Candidacy. The fee includes both examination and processing costs. Please make check payable to AUBURN UNIVERSITY.

Other (Deadline):

If the applicant is registered for a course to be held **after** the application deadline, the January 26 deadline still applies. Indicate the course and the date it is being held on the application. These applications will be processed contingent upon successful completion of the course.

MAIL ALL APPLICATIONS TO:
Property Tax Certified Examinations
Government & Economic Development Institute
213 Extension Hall
Auburn University, AL 36849-5225

Steps for Obtaining ACM Designation

I. Application for Admission to Candidacy

- A. Successful completion of a minimum of 130 hours of approved coursework. The 130 hours consists of:
 - Alabama Basic Mapping
 - Alabama Intermediate Mapping
 - Alabama Advanced Mapping
 - Alabama Subdivision Layouts & Right of Ways, and
 - IAAO 600/ Cadastral Mapping (Online class currently not accepted).
- B. Completion of Application for Admission to Candidacy
- C. Signature of Immediate Supervisor and Elected Official

II. Completion of Mapping Experience Form

- A. Applicant may not apply to take the examination prior to completion of the minimum of three years' experience.
- B. A minimum of three years applied experience in Alabama mapping procedures is required. Out-of-State experience will be reviewed on a case by case basis. Out-of-State experience of three years or more will equal to not more than one year of In-State. The required years of experience must be met by application closing date.
- C. Signature of Immediate Supervisor and Elected Official

III. Review by Committee

IV. Notification of the Applicant

V. Administration of the Exam

VI. Notification of Exam Results

GEDI will notify the Department of Revenue of exam results. The Department will then notify the candidate of the results. The designation will be conferred upon the successful candidate.

**Alabama Certified Mapper
Application for Admission to Candidacy**

Name _____ Title _____

Last Four of SS # _____ County _____

Address _____

Street _____ City _____ Zip _____
Phone (Office) _____ FAX _____

Email (must be personal work or home) _____

REQUIRED COURSES*	COURSE LOCATION	COURSE DATE	GRADE
AL Basic Mapping			
AL Intermediate Mapping			
AL Advanced Mapping			
AL Subdivision Layouts and Right of Ways			
IAAO 600/Cadastral Mapping (online class currently not accepted)			

*** Applicant supervisor (when not the elected official) and elected official must sign Experience Questionnaire.**

I have taken the ACM Exam in the past. YES NO
IF YES, _____ (Year) (Last time tested)

Candidates who have not passed the examination must wait until the next year's exam.

A letter will be sent to those who fail indicating concept areas that were missed by 30% or more and a course will be recommended by the Property Tax Division of the Alabama Department of Revenue and the Government and Economic Development Institute to assist the participant in gaining the necessary knowledge and skills in the concept areas missed.

FOR GEDI USE ONLY

Date Received _____ Application Number _____

Course Hours Verified _____ Experience Verified _____

ADMISSION TO CANDIDACY APPROVED _____

Mapping Experience

An applicant for Admission to Candidacy for the Alabama Certified Mapper designation must have a minimum of three years applied experience in Alabama mapping procedures. On separate forms provide the information requested in fulfillment of this requirement.

(COMPLETE A FORM FOR EACH JOB – COPY AS NECESSARY)

APPLICANT’S NAME _____

Title _____ Beginning Date _____ Ending Date _____

Employer _____ Department _____

Employer’s Address _____

Immediate Supervisor _____ Title _____ Phone _____

Duties and Responsibilities (please type or print)

List in detail and *in your own words* tasks required for your job position.

After reviewing this experience form, I verify that the information is accurate and truly reflects the duties and responsibilities of this applicant.

Applicant’s Signature

Date

Elected Official’s Signature

Date

Immediate Supervisor’s Signature

Date

(Required when Elected Official is Not Immediate Supervisor)

State of Alabama Department of Revenue and
Auburn University Government Economic Development Institute (GEDI)
Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Support Staff Application Forms

Policy Number: 0703

Supersedes

Page 1 of 7

Approval Date:

Effective Date: 2007 or earlier

Policy:

If a person is interested in applying for the Support Staff Level I or Level II designation or for the Continuing Education in Support Staff, they must fill out the application form (attached) and return to the Government Economic Development Institute (GEDI).

Property Tax Support Staff Certificate Requirements

Support Staff Development - Level I

Certificate of Completion

Requirements:

1. Submit the completed application postmarked before **deadline date**. Applications submitted after **deadline date** will be returned to the applicant. If the applicant is registered for a course to be held **after** the deadline, the deadline date still applies.
2. All support staff employed in the offices of the Tax Assessor, Tax Collector, Revenue Commissioner, and the License Commissioner, Probate Judge, and the Jefferson County Board of Equalization are eligible to participate.
3. Three years of experience in which the participant performs the full range of activities applicable to the office in which they are employed. **The three years' experience must be met by the application deadline date.**
4. Successful completion of a total of 80 hours of approved coursework.
5. If a person qualifies or is eligible for one of the Professional Designations (i.e. Appraiser, Mapper, Tax Administrator), that person does not qualify for the Support Staff Level I designation.
6. Completion of two courses:
 - *Alabama Introduction to Property Tax Administration*,
AND, either
 - *Introduction to Licensing Administration*, **OR**
 - *Real and Personal Property Calculations*, **OR**
 - *AL Basic Mapping*.

Support Staff Development - Level II

Certificate in Basic Supervisory Management

Requirements:

1. Submit the completed application postmarked before **deadline date**. Applications submitted after **deadline date** will be returned to the applicant. If the applicant is registered for a course to be held **after** the deadline, the deadline date still applies.
2. Successful completion of Support Staff Development Level I.
3. Five years' experience in a support staff position to include a minimum of two years in a supervisory position. **The five years' experience must be met by the application deadline date.**

SAMPLE DOCUMENT

4. Successful completion of a total of 60 hours of approved coursework.
5. If a person qualifies or is eligible for one of the Professional Designations (i.e. Appraiser, Mapper, Tax Administrator), that person does not qualify for the Support Staff Level II designation.
6. Completion of two courses:
 - *Alabama Management and Supervision, and*
 - *AL Property Tax Administration and Laws (A total of 40 additional credit hours if Administration and Laws was taken toward Support Staff Level I)*

Property Tax Support Staff Certification Program

Continuing Education

Requirements:

Support Staff participants in Levels I & II will receive a certificate at the Summer AAO Conference for his/her completion of 60 continuing education hours. The 60 hours may be tested or untested hours. If a tested course is taken however, the examination for that course must be passed in order for credit to apply.

1. A person can work on their continuing education after completing Level I if that person will not meet the experience requirement of Level II.
2. A person who achieves Level I status may have the choice of working on their continuing education or Level II or both simultaneously.
3. Contact the GEDI Training Unit at (334) 844-4782 if you think you qualify.

Level I – Property Tax Support Staff Certificate Application

EXPERIENCE

Three years of experience in the offices of Tax Assessor, Tax Collector, Revenue Commissioner, License Commissioner, Probate Judge, or with the Jefferson County Board of Equalization is required. This must be applied experience in which the applicant performs the full range of activities applicable to the office in which they are employed.

EMPLOYMENT DUTIES AND RESPONSIBILITIES

1. Job _____ **Date of Employment** _____

Describe the duties and responsibilities of this job. (Use additional paper if necessary.)

2. Job _____ **Date of Employment** _____

Describe the duties and responsibilities of this job. (Use additional paper if necessary.)

VERIFICATION

As the elected official I fully support this application and verify that the above is an accurate description of duties and responsibilities performed, and that the applicant meets the minimum experience required.

Official's Signature _____ Date _____

Supervisor's (when appropriate) _____ Date _____

Level II – Property Tax Support Staff Certificate Application

EXPERIENCE

Five years of experience in the office of Tax Assessor, Tax Collector, Revenue Commissioner, License Commissioner, Probate Judge, or in the Jefferson County Board of Equalization is required. This must be applied experience in which the applicant performs the full range of activities applicable to the office in which they are employed. The five years of experience must include two years of experience in a supervisory position in the Tax Assessor, Tax Collector, Revenue Commissioner, License Commissioner, Probate Judge, or Jefferson County Board of Equalization offices.

EMPLOYMENT DUTIES AND RESPONSIBILITIES

1. Job Title _____ **Date of Employment** _____

Number of employees supervised:

Supervisory Position and Experience - Describe the duties and responsibilities of this job. (Use a separate sheet of paper if necessary.)

2. Job Title _____ **Date of Employment** _____

Number of employees supervised:

Supervisory Position and Experience - Describe the duties and responsibilities of this job. (Use a separate sheet of paper if necessary.)

Level II – Property Tax Support Staff Certificate Application

3. Job Title _____ **Date of Employment** _____

Number of employees supervised:

Supervisory Position and Experience - Describe the duties and responsibilities of this job. (Use a separate sheet of paper if necessary.)

VERIFICATION

As the elected official I fully support this application and verify that the above is an accurate description of duties and responsibilities performed, and that the applicant meets the minimum experience required.

Official’s Signature _____ Date _____

Supervisor’s (when appropriate) _____ Date _____

Joint Education Advisory Committee of the
Alabama Property Tax Education and Certification Program

Policy

Subject Instructor Preparation Approval Form

Policy Number: 0704

Supersedes

Page 1 of 2

Approval Date:

Effective Date: 2008 or earlier

Policy:

A potential county instructor must be recommended (nominated) in writing by the appropriate senior management as established in Policy # 0600. The following form, *Instructor Preparation Approval Form*, may be used.

**Instructor Preparation
Approval Form**

In order to attend the “Instructor Preparation” course a potential county instructor must be recommended (nominated) in writing by the appropriate senior management.

Appropriate senior management is as the situation exists, either (a.) the tax assessor/tax collector/revenue commissioner/license commissioner/probate judge who is in the supervisory chain of command of a potential instructor, (b.) in the event that a tax assessor/tax collector/revenue commissioner/license commissioner/probate judge is not in the supervisory chain of command of a potential instructor, the county clerk/administrator/manager who is in the supervisory chain of command of a potential instructor, or (c.) the Jefferson County BOE Chair for employees of that office.

I _____, title _____
do hereby recommend _____
to attend the *Instructor Preparation* course.

Signed: _____ Date: _____

APPENDIX A: COURSE DESCRIPTIONS

Abatements: An In Depth Look (20 hours) This is an advanced abatements course designed to assist those persons involved in the assessing of abatements. Students should have a general knowledge of the abatement assessing process. The courses will provide in-depth discussion of the Code of Alabama 1975 Sections 40-9B, 9C, 9D, 9E, 9F and 9G. These sections establish the laws of the Tax Incentive Reform Act of 1992, the Brownfield Development Tax Abatement Act, the Alabama Economic Incentive Enhancement Act of 2007, State Property Tax in Tax Increment Districts, the Rehabilitation of Historic Structures, and the Alabama Reinvestment and Abatements Act. The course will also include discussion on obsolescence and depreciation and will provide reinforcement of knowledge and skills through several case studies. ***Prerequisite Course: Exemptions and Abatements.***

Advanced Appraisal Concepts (30 hours) This course will provide a discussion of the concepts of improvement depreciation and the analysis of income data to determine property value. The course will cover all relevant value concepts necessary to understand accrued depreciation, physical deterioration, functional and economic obsolescence, determining whether items of depreciation are curable or not, income capitalization methods and techniques, analysis of income and expense data, selection of capitalization rates, and application of the approach. ***Prerequisite: Alabama Real Property Appraisal Manual***

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. ***Prerequisite: Introduction to Property Tax Administration or three years experience in property tax office.***

Alabama Real Property Appraisal Manual (30 hours) This course combines the residential and the commercial classes and focuses on the Alabama Real Property Appraisal Manual processes for measuring and listing residential and commercial improvements. Participants will determine property values by combing land valuation with improvement values derived using the Alabama Property Record Card.

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.

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.

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.

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 Basic Mapping.***

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 Basic Mapping and Alabama Intermediate Mapping.***

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.

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.

Subdivision & Right of Ways 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. Course includes discussion of 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. The participants will participate in numerous exercises and ultimately produce a pencil drawing ready for final ink

drafting onto mylar. **Prerequisite: Alabama Basic Mapping and AL Intermediate Mapping.**

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. **Prerequisite: Alabama Real 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 Basic Mapping and AL 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 the 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.

Fundamentals of Bankruptcy Law (20 hours) This course considers all forms of relief under the Bankruptcy Code: liquidation cases, business reorganization cases and debt adjustment cases. Among the subjects to be discussed are: the Bankruptcy court system, administrative procedures (including the automatic stay), property of the estate and various avoidance powers, claims and distribution of the estate, discharge and other aspects of the fresh start initiative for the debtor. This course discusses the procedures for each type of litigation, the Bankruptcy Code and Bankruptcy Rules as they apply to the Property Tax Office.

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 (10 hours) This course will use the Board of Equalization training manuals and will provide participants with valuable information to prepare for Board hearings, assist during hearings and provide timely and accurate responses after hearings.

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) designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the sales comparison approach. ***Text: Property Assessment Valuation***

IAAO Course 102 –Income Approach to Valuation (30 hours) designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. The material covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate operating income, selection of capitalization rates, and application of the approach. ***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 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 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 320 – Multiple Regression Analysis (30 hours) an introductory offering designed to provide participants 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 320 starts by introducing participants to the basic functions necessary to analyze a database. Learn how to develop frequency distributions, cross-tabulations, averages, etc. Participants will learn how to use various graphs to display the results of their analysis, learn how to develop an additive multiple regression model using stepwise regression. Along with developing the model, participants will learn what regression statistics mean and how to interpret them. Later they will test the results of the model once it has been developed. They will also be taught how to use the MRA to calibrate a cost model market. ***Text: Mass Appraisal Of Real Property (MARP)***

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 – Property Tax Policy (30 hours) offers students strategies for assisting in the effective formulation and implementation of tax policies and presents background enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decision in the area of tax policy on a regular basis.

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 – Advanced 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 Assessors (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 – Uniform Standards of Practice and Professional Ethics (15 hours) covers materials from The Appraisal Foundation, Uniform Standards of Professional Appraisal Practice which includes: Definitions, Preamble, Ethics Rule, Competency Rule, Departure Rule, Jurisdictional Exception Rule, Supplemental Standards Rule, and Standards 1 through 10.

Supplementary materials include The Appraisal Foundation Uniform Standards of Professional Appraisal Practice (USPAP). This workshop includes an exam. ***IAAO recertification credit: 2***

Days

IAAO Workshop 155 – Depreciation Analysis (15 hours) 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 162 – Marshall & Swift Cost Approach – Residential (14 hours) Day one provides an understanding of how to utilize the Marshall & Swift Residential Cost Manual. 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 171 – IAAO Standards of Professional Practice & Ethics (7 hours) IAAO’s “Code of Ethics, Canons and Standards of Professional Conduct.” This workshop is designed to provide performance standards for real property, mass, business and personal property appraisal and consulting. Case studies and exercises illustrate the material. This workshop includes an exam. **IAAO recertification credit: 1 days**

IAAO Workshop 191 – Uniform Standards of Professional Appraisal Practice Update (National) (7 hours) This workshop is the National 7-hour USPAP Update offered for continuing education for licensure and certification through The Appraisal Foundation. The workshop provides a general overview of USPAP guidelines, advisory opinions, statements, and other appraisal practices. The course is updated yearly to address changes to USPAP and common misunderstandings. **IAAO recertification credit: 1 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 257 – Fundamentals of Industrial Valuation (15 hours) This course is a lecture-type class designed to teach the basics of appraising industry for ad valorem purposes. It is intended to be taught with the IAAO textbook of the same name. Although the course teaches fundamentals for industrial valuation, it does not teach general appraisal fundamentals, and is recommended only for students who have a basic knowledge of appraisal theory. Although it includes specific appraisal instruction, the course is also meant to teach an overview of industrial appraising, which should be valuable to appraisal supervisors and assessors, as well as appraisers. **IAAO recertification credit: 2 days. Recommended: Course 101 and course 102, Required Text: Fundamentals of Industrial Valuation**

IAAO Workshop 350 – Introduction to computer Assisted Mass Appraisal (21.5 hours) This workshop is an intense study of the market approach to valuing residential property using computer assisted mass appraisal. It uses elements of course 300, 310, and 311 in an effort to provide the novice with sufficient depth of knowledge in a single approach to value to immediately begin using that knowledge in real world applications. ***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 403 – Property Tax Policy Alternatives and Modules (18 hours) customized from Course 402 Tax Policy and includes topics from modules 1, 5 & 7. This workshop will provide an understanding of public and private sector roles, how state and local governments raise revenue, tax abatements and California type control and the roles of property tax assessors in policy. Additional topics discussed include the features of a model assessment system and property tax system, budget and rate driven systems (state & local roles, advantages and disadvantages of current market value as a base for property tax and exemptions & controls on property tax). Issues relating to other taxes and contrasting their use strengths and weaknesses with those of property tax and major legal issues in property tax will be discussed as well. The workshop is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decision in the area of tax policy on a regular basis. ***IAAO recertification credit: 2 1/5 days.***

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 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 850 – CAE Case Study Review This 2 1/5 day workshop provides a comprehensive review and case study for the valuation of commercial property. Anyone preparing for a comprehensive exam such as for a professional designation, state certification or wanting a detailed overview, would be a candidate for this workshop. Participants are considered to have had at least the basic appraisal course and have experience in the appraisal of commercial property. This is not an introductory workshop.

IAAO Workshop 851 – RES Case Study Review This 2 1/5 day workshop provides a comprehensive review and case study for the valuation of residential property. Anyone preparing for a comprehensive exam such as for a professional designation, state certification or wanting a detailed overview, would be a candidate for this workshop. Participants are considered to have had at least the basic appraisal course and have experience in the appraisal of residential property. This is not an introductory workshop.

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.

Appendix B: ADOR Administrative Rule # 810-4-4-.01

810-4-4-.01 Payment to Certain Certified Appraisers, Mappers, or Tax Administrators

(1) **PURPOSE** - This Regulation is issued pursuant to authority contained in § 40-1-46, Code of Alabama 1975 relating to payment by the Department of Revenue of yearly amounts to certain persons obtaining and retaining one of the Department of Revenue's designations as a certified appraiser, certified mapper, or certified tax administrator.

(2) **ELIGIBILITY** - Employees of Alabama county governments in the ad valorem tax field holding the Department of Revenue's designation of Alabama Certified Appraiser, Alabama Certified Mapper, or Alabama Certified Tax Administrator shall be eligible to receive payment of a yearly professional achievement award from the Department of Revenue. Persons holding more than one designation shall be entitled to only one payment. Holders of a designation must have held that designation for six months prior to October 1 of the calendar year in which the award is to be paid to be eligible to receive the award. Persons not continuously employed on a cumulative full-time basis by a county in this state or by the state in the ad valorem tax field for any period of time prior to the six month period ending on October 1 are not considered to have held the designation for the six month period. Holders of a designation must be in the employment of a county in the state in the ad valorem tax field on the payment date in order to receive the payment. For purposes of this Regulation, a person is employed or employment is deemed to exist for any person who is actively performing duties for compensation for an Alabama county (or the state for eligibility purposes for the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full-time basis, or for any person who is on full-time compensated leave with the intent of returning to perform duties for compensation for an Alabama county (or the state for eligibility purposes for the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full-time basis at the end of the approved leave. The list of persons qualified to hold a designation shall be provided to the Department of Revenue by the Program Administrator as soon after March 31 of each year as is practical.

(a) **Qualifications** - To be eligible to receive the designation of Alabama Certified Appraiser, Alabama Certified Mapper, or Alabama Certified Tax Administrator, individuals who are employed to, and actually do, perform appraisal or mapping functions in the ad valorem tax field in Alabama county or state government or who are elected or appointed tax assessors, tax collectors, revenue commissioners, or license commissioners responsible for the assessing and collecting of ad valorem taxes at the county level who have achieved the requisite experience for the requisite time period must make application to take, and successfully complete, a comprehensive examination in one chosen discipline.

1. **Application** - Announcement of the application process will be made by the Program Administrator during the first quarter of the fiscal year by mailing of application packages to elected officials in each county and supervisory staff of the Department of Revenue. Failure of a potential candidate for any reason to receive the Announcement shall not be deemed sufficient cause for the allowance of an exception to any provision of this Regulation. Applications, in a form approved by the Department of Revenue considering the

recommendation of the Joint Education Advisory Committee for the Program, must be submitted in their entirety so as to be **received** by the Program Administrator as of the application closing date as stated in the Announcement. No applications, addendums, or supplements to applications will be accepted after the application closing date. Candidates will, however, be allowed or possibly required to provide information after the application closing date which is designed to clarify an ambiguity existing in the original application which will aid in the review of the application. The Program Administrator shall be allowed a reasonable non-refundable fee for the processing of applications.

(i) Application Review - Each application shall be reviewed to determine if all qualifications are met. The Joint Education Advisory Committee (or any subcommittee appointed from within who acts pursuant to authority of the Committee) shall review and make recommendations to the Department of Revenue regarding each applicant's qualifications. The Program Administrator may undertake an independent review of an applicant's experience and may provide such information as is gathered to the Committee and Department. The finding of the Department that the experience qualifications are met shall be made taking into consideration the recommendation of the Joint Education Advisory Committee and the Program Administrator. The Department will notify each applicant of their status as candidates as soon after completion of the review and fact finding process as is practical.

(ii) Appeal of Decision - Any person aggrieved over the decision of the Department concerning their application for a designation shall submit in writing within ten days of the date contained on the notice of adverse decision to the Director of the Ad Valorem Tax Division, or the Director's designee, a written statement setting forth fully the reason for the disagreement with the decision. Recipients of an adverse decision shall be notified in the decision of this appeal deadline. The Director shall thereafter review the facts surrounding the original decision and either reverse or uphold the original decision based upon all factors as they are found, or the Director may submit the appeal back to the Joint Education Advisory Committee (or any subcommittee appointed from within who acts pursuant to authority of the Committee) for further review and recommendation. The final decision of the Department shall be made within twenty days of the receipt of the appeal. The appellant shall be notified of the Department's final decision as soon after the final decision is reached as is practical. No appeal shall be considered due to a failure to timely submit an entire application by the application submission date or from the failure to timely submit an appeal to an adverse decision as provided in this subparagraph.

2. Education - To be admitted to the comprehensive examination candidates must have taken certain required and/or elective courses as promulgated by the Department of Revenue, considering the recommendation of the Program Administrator and the Joint Education Advisory Committee for the Professional Education & Training Program, and published by the Program Administrator. All such courses must be successfully completed prior to the taking of the comprehensive examination. The unavailability of any course or courses otherwise offered through the program which are required for a potential candidate to successfully take in order to become eligible for a designation shall not be deemed a sufficient cause for the allowance of an exception to the provisions of this Regulation. The Program Administrator shall verify all educational requirements.

3. Experience - 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 a designation. While not every task capable of being performed must actually be performed or be performed for the entire three years, candidates must successfully demonstrate that their cumulative experience provides a sufficient basis for the finding that professional judgment has been exercised to a degree which rises far above the level of mere technical proficiency which can be performed by someone not possessing the knowledge, skills, and abilities attendant to the particular discipline which can be obtained only through meaningful participation in those tasks.

(b) Examination - The examination will be administered and scored by the Program Administrator using criteria recognized in the educational community as appropriate for adult learning. Candidates must take the examination on the date specified by the Program Administrator at the location specified by the Program Administrator. The Program Administrator shall provide reasonable accommodations to persons with disabilities who are eligible and qualified to participate. Successful examination results can be carried forward for three years. After an unsuccessful taking of the comprehensive examination, the Program Administrator will provide participants with an analysis of their examination to identify areas of strengths and weaknesses. Unsuccessful examination takers must wait for one year and complete additional course work as required by the Program Administrator prior to reexamination. Provided the official examination date is on or before March 31, a successful examinee who otherwise meets all requirements set out in this Regulation, notwithstanding that the examination is scored at a later date or that certain portions of the examination are scheduled after March 31 by the Program Administrator, is considered to have meet the six months prior to October 1 requirement of Paragraph (2).

(3) VERIFICATION - As soon after October 1 of each year as is practical, the Department of Revenue will accept requests for payment of the award from all persons qualified to hold a Department of Revenue designation.

(a) Designation Holder - A form, to be proscribed by the Department of Revenue, will be submitted to the Department by each person qualified to hold a designation as soon after October 1 of each year as is practical but in no case after October 31 of that year unless for good cause as determined by the Department. Contained on the form will be the applicant's name, current mailing address, social security number, ethnic origin, signature affirming that they are the holder in good standing of a designation, which designation they are a holder of, and their place of employment, further affirming that they have been employed on a cumulative full-time continuously for six months prior to October 1.

(b) Employer - After the submission of forms from persons qualified to hold a designation, the Department will provide each person's listed employer with the names of those persons requesting payment of the award. The employer will be required to verify to the Department the current employment status of that individual in the ad valorem tax field. The employer will further be required to notify the Department of any person who is, or prior to

payment of the award becomes, no longer employed on a cumulative full-time basis in the ad valorem tax function of their office as provided in section (2).

(4) PAYROLL - The Department of Revenue will process all proper requests for payment of the award upon return of the employer's verification of qualifying employment.

(a) Funding of Payment - The total of the fund amount available to pay the award shall be the amount appropriated to the Department of Revenue by the Legislature pursuant to Code of Alabama 1975 § 40-7-70.

(b) Amount of Payment - The gross payment amount to each recipient shall be the amount of the award as provided in Code of Alabama 1975 § 40-1-46 unless the total of the fund amount available to pay the awards is insufficient to pay the awards and any payroll taxes payable by the Department of Revenue with respect to the awards. In instances where the fund is insufficient to pay the amount specified plus payroll taxes payable by the Department, the amount payable directly to and on behalf of each recipient shall be equal to the total of the fund amount available at the inception of the payroll divided by the number of eligible recipients. The gross amount payable directly to each recipient shall be equal to the amount payable to and on behalf of each recipient less payroll taxes payable by the Department of Revenue with respect to the gross amount to be paid directly to that recipient. Each recipient is responsible for any and all income, FICA, or tax of any other kind levied on recipients of income of this nature by any governmental entity, which tax shall be withheld at the appropriate rate as specified by the governmental entity. The Department of Revenue will not refuse to recognize garnishment or other valid court orders regarding disbursement of funds to persons other than the eligible recipient. The Department of Revenue may refuse to recognize requests from recipients for voluntary payroll reductions of any type.

(c) Method of Payment - The payment shall be made by warrants payable at the state treasury or other method as required by the State Comptroller.

(d) Time of Payment - Subject to any disbursement diversion noted in paragraph (b) above, warrants shall be mailed to all qualified holders of a Department of Revenue designation at the address as shown on their request in the first quarter of the fiscal year or as soon as is practical after their production and delivery to the Department.

(e) Forfeiture of Payment - Any person otherwise qualifying for payment of the award at the time of the request for payment who becomes ineligible for payment between the making of the request and the mailing of the award due to discontinuance of employment with a county in this state shall forfeit any right to receive the payment. Any such forfeited payment shall revert to the fund as described in Subparagraph (4)(a) of this Regulation and shall not be redistributed to other eligible participants during the current period.

(5) WAGE AND TAX DOCUMENTATION - The Department of Revenue shall furnish to each recipient of the award a Form W-2, or other appropriate statement of wage payment and tax withholding, by mail upon their production and receipt by the Department at the address as shown on the recipients request for payment of the award.

(6) CONTINUED RETENTION OF DESIGNATION - Holders of a Department of Revenue designation must participate in at least thirty hours of continuing education programs, to be approved by the Department, every three years after initial certification. Of the thirty hours, fifteen must be tested with the designation holder successfully completing the examination. Thirty hours credit may be carried over to subsequent recertification periods. Education events sponsored by the Department's Professional Education & Training Program are prima facie qualified for continuing education credit. Education events sponsored by programs other than the Department's program will be considered for approval on a case-by-case basis by the Department with recommendations for approval made by the Program Administrator or Joint Education Advisory Committee given considerable deference.

Author: Larry Doyal

Authority: Sections 40-2A-7(a)(5) and 40-1-46, Code of Alabama 1975

History:

