

Property Tax Plan for Equalization

October 1, 2022



**Alabama
Department
of Revenue**



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PROPERTY TAX PLAN FOR EQUALIZATION

October 1, 2022

Introduction

This plan is published for the purpose of establishing the procedures, requirements, plans, and programs of the Alabama Department of Revenue (ALDOR) to maintain property tax equalization in Alabama. This plan replaces the *Property Tax Plan for Equalization* dated January 3, 2022.

1. Administration

The Director of the Property Tax Division has the duties and responsibilities of managing the activities of the Division. Section 40-7-74, Code of Ala. 1975, directs that the property reappraisal program shall be administered by the Commissioner of Revenue and supervised by the Director of the Property Tax Division. Section 40-2-11, Code of Ala. 1975, further charges the Department of Revenue with the responsibility of property tax equalization throughout the state. Property Tax Division personnel will assist counties as determined by the Director of the Property Tax Division in order to administer the property tax laws. The division will confer with, advise, and assist county elected officials and their staff, county commissioners, other officials charged with mapping and appraisal duties, and members of the boards of equalization relating to all laws, regulations, standards, and procedures governing property tax administration. The division will perform other duties relating to administration of the property tax laws as deemed necessary by the Property Tax Division Director.

2. The Property Tax Division Duties and Responsibilities:

- a. Establish standards, guidelines and procedures manuals to accurately assign fair market values and to achieve property tax equalization.
- b. Maintain formal education and certification programs.
- c. Provide on-the-job training.

- d. Develop and set staffing standards for county mapping and appraisal functions.
- e. Set specifications for Property Tax Administration Computer Software including Computer Assisted Mass Appraisal (CAMA) and Geographic Information System (GIS).
- f. Advise, direct and assist counties with workload planning and task assignment as necessary.
- g. Advise, direct and assist counties with general data analysis and perform specialty or intricate and involved analyses.
- h. Advise, direct and assist counties with the development of the construction index and/or trending factors.
- i. Advise, direct and assist counties with the development and application of land valuation tables, schedules, etc.
- j. Advise, direct and assist counties with the development of factors and multipliers applicable to the income approach to value.
- k. Perform other duties, functions and responsibilities as determined by the Property Tax Division Director

3. Property Tax Division Formal Valuation Programs:

- a. Aircraft
Aircraft values shall be furnished annually by the Property Tax Division, in accordance with ALDOR Rule 810-4-1-09.
- b. Centrally Assessed Properties
All properties of public utilities, airlines, railroads, and other such regulated industries shall be valued and assessed by the Property Tax Division, Public Utilities Section as required by Chapter 21, Title 40, Code of Ala. 1975, other applicable statutes, and departmental regulations.

- c. **Manufactured Homes Subject To Ad Valorem Tax**
Manufactured home values shall be determined using the appraisal procedures set forth in the Alabama Appraisal Manual. Manufactured homes will be revalued on the same schedule as other real property. All manufactured homes not subject to Ad Valorem tax will be subject to registration in accordance with § 40-12-255, Code of Ala. 1975.

- d. **Motor Vehicles**
Motor vehicles shall be valued in accordance with § 40-12-253, Code of Ala. 1975 and other applicable departmental rules and regulations. The ALDOR Property Tax Division will furnish values annually to the county motor vehicle assessing official.

- e. **Business Personal Property**
Business personal property shall be valued according to the Alabama Personal Property Appraisal Manual and other applicable Department of Revenue manuals and regulations. When appraising unique, highly specialized commercial / industrial assets, the Property Tax Division, Personal Property Supervisor may authorize a county to utilize a supplemental valuation guide compiled by a national publisher of commercial / industrial asset cost information. Authorization will be limited to cases where sufficient documentation is available to support the need for supplemental information.

- f. **Real Property**
The procedures set forth in the Alabama Appraisal Manual shall be used for the mass appraisal of real property. Annually, each county will prepare sales ratio studies to measure property appraisal equalization, evaluate the level and uniformity of appraisals, determine the need for reappraisal, establish the priorities for reappraisal of selected groups of properties and identify potential problems with appraisal procedures (see **ADDENDUM M**). When appraising

unique, highly specialized commercial/industrial properties, the Property Tax Division, Field Operations Supervisor may authorize a county to utilize a supplemental valuation guide compiled by a national publisher of commercial/industrial cost information. Authorization will be limited to cases where sufficient documentation is available to support the need for supplemental information.

4. Property Tax Division Implementations

a. Programs, Standards and Procedures

The Alabama Appraisal Manual, Personal Property Manual, Audit Manual, and the Property Ownership Mapping Maintenance Specifications by reference become a part of this plan. Further, Generally Accepted Appraisal Practices, Uniform Standards of Professional Appraisal Practice and Standards of Practice and Professional Ethics are acknowledged to be central to the formulation of standards and procedures.

b. Education and Certification

ALDOR provides an educational program to assure that state and county personnel achieve equitable administration of the property tax laws of the State of Alabama. The Property Tax Division education and certification program consists of professional appraisal, mapping and other property tax administration courses. These courses are conducted by the International Association of Assessing Officials, the Property Tax Division, and other approved instructors and professional organizations. The program is designed to enhance property tax administration and management skills and to promote professionalism in property tax administration careers. Professional designations are awarded to those applicants meeting qualifications and standards. These professional designations are Alabama Certified Appraiser (real property or personal property track), Alabama Certified Tax Administrator, Alabama Certified Mapper, and Support Staff Development Level I and II. These designations were established to promote professionalism and maintain

high standards in the property tax field (see **ADDENDUM B**).

c. Training Guides

Training guides provided by the Property Tax Division (see **ADDENDUM C**) shall be used to determine the job-specific education and training status for Property Tax Division valuation analysts, county real property appraisers, county personal property appraisers, county mappers and Property Tax Division mappers.

d. County Mapping and Appraisal Staffing

The Property Tax Division shall assist county efforts to hire experienced mappers and appraisers. Each county must have sufficient qualified staff to accomplish all of the inventory requirements, valuation activities and assessment procedures on an annual basis. The appraisal staff must thoroughly understand the appraisal process and must be capable of performing statistical analysis and applying mass appraisal techniques. The Job Classification Guide (see **ADDENDUM D**) will be used to determine the appropriate qualifications and experience required for each position.

e. Computer Assisted Property Tax Administration

The Property Tax Division maintains specifications for use in the selection and implementation of a property tax administration computer system; computer assisted mass appraisal and geographical information system. All property tax administration computer systems, CAMA systems and GIS systems must meet the applicable minimum specification and must be approved in advance by the Department of Revenue before being purchased (see **ADDENDUM E**). The Property Tax Division will advise and assist the county when purchasing and implementing these systems.

f. Workload Planning

The Property Tax Division shall perform, as necessary, a workload analysis for the county property tax appraisal and mapping functions. This will provide a management tool for the tax official to develop and assign a work plan so that annual updates and incremental field inventory review can be accomplished in a

timely manner. As necessary, the Property Tax Division will assist with workload planning and task assignment resulting from the analysis. If a county fails to or cannot perform the duties required, the Property Tax Division may take whatever action is necessary to bring appraisal and mapping functions into compliance.

g. Data Analysis

The Real Property Section of the Property Tax Division shall maintain a database of properties statewide that includes, but is not limited to, sales and market data, construction cost data and income and expense data for income producing properties. It will also obtain regional and local information to supplement local sources where local information is insufficient or properties are affected by regional or national trends. Multiple local, regional and national sources must be utilized to insure a balanced and unbiased flow of cost, sales and income data. Property Tax Division tax valuation analysts will assist the counties with general data analysis and will perform any specialty or intricately involved data analysis as necessary.

h. Index and Market Adjustment Factor

Property Tax Division valuation analysts shall assist the counties with and advise as necessary in the development and market adjustment of the county construction cost index. A preliminary index must be established and tentatively approved by the Property Tax Division District Supervisor (see **ADDENDUM J**). Proofing and “What If?” testing must be accomplished and documented before final approval of the index (see **ADDENDUM I**). Copies of all index study products including cost samples, pictures, spreadsheets, proofing samples, proofing spreadsheets and results of analyses must be submitted to the Property Tax Division Supervisor of Field Operations for approval prior to application. The data from these studies will be included in the Real Property Database. Index market adjustments must be reviewed and approved by the District Supervisor prior to application. Indexes and market adjustments will be correlated with surrounding jurisdictions prior to final approval.

i. Land Valuation

Property Tax Division valuation analysts shall advise, direct and assist the counties as necessary in the development and application of the county land valuation tables and schedules (see **ADDENDUM G**). They will advise, direct and assist the county appraisal staff in the stratification of land uses and in the development of applicable valuation zones, tables, etc. Property Tax Division District Supervisors will review and tentatively approve land schedules and valuation tables prior to submission to the Property Tax Division Supervisor of Field Operations. Copies of all market samples and work products such as spreadsheets and results of analysis will be submitted to the Property Tax Division Supervisor of Field Operations for review and inclusion in the Real Property Database. The Property Tax Division Director will be the approval authority for land schedules and valuation tables. Land values will be correlated with surrounding counties' values prior to final approval.

j. Income Approach to Valuation

Property Tax Division valuation analysts will advise, direct and assist the counties as necessary in the development and application of rates and multipliers necessary to the process of valuation by the income approach. All rates, factors and multipliers must be reviewed by the District Supervisor. Copies of these work products will be submitted to the Property Tax Division Real Property Section for inclusion in the Real Property Database.

5. County Implementation Procedures

a. County Formal Valuation Programs:

- (1) Valuation of Motor Vehicles (VIN)
- (2) Valuation of Business Personal Property (see **ADDENDUM H**)
- (3) Valuation of Real Property

b. Annual Equalization of Real Property

All counties will appraise all property annually at its fair and reasonable market value

(see **ADDENDUM A**). Annually, all property values will be equalized in accordance with the annual equalization procedures (see **Addendum O**). Each county will be required to conduct the equalization sales ratio study (see **Addendum O**) and meet all applicable compliance standards.

The Equalization Sales Ratio Study compliance procedures are:

- a) A median ratio of appraised value to sales price in each delineated valuation zone between 98 percent and 102 percent.
- b) A coefficient of dispersion (COD) not greater than 20 percent in the overall sales ratio study.

c. Compliance

Incremental review of real property and physical inspection and detailed audits of business personal property heightens the requirement for standardization of processes and procedures. Assessing officials and other officials charged with mapping and appraisal duties shall comply with the guidelines, procedures, and standards established by ALDOR and will be responsible for successfully completing the equalization program on a timely basis. Should any county fail or refuse to comply with the requirements of the equalization program, the Department of Revenue shall take whatever action is necessary to ensure compliance. Any expenses incurred will be satisfied in accordance with the provisions of § 40-7-68, Code of Ala. 1975.

d. Personnel

The County taxing official shall evaluate and monitor the education, training and skill level of the mapping and appraisal staff. The training guides provided by the Property Tax Division (see **ADDENDEM C**) will be used to determine the job-specific education and training status for county real property appraisers, county personal property appraisers and county mappers. The county taxing official must ensure that there are sufficient personnel resources. Incremental property review and annual maintenance requirements must be accomplished in a timely manner.

ALDOR establishes the following minimum staffing levels:

- (1) One full-time county real property appraiser for each county or one appraiser for each 9,500 parcels.
- (2) Personal property appraiser requirements will be determined on a county by county basis.
- (3) One mapper for each 20,000 parcels. (Note: This number may be adjusted based on the county's workload of deeds, change forms, etc.)
- (4) One full-time appraisal administrative assistant per 10,000 parcels and one full time cadastral mapping administrative assistant per 20,000 parcels. Personal Property and other additional administrative support requirements will be determined on a county by county basis.

Counties must employ experienced and certified mappers and appraisers when possible. Utilize the Job Classification Guidelines (see **ADDENDUM D**) to determine the appropriate qualifications and experience required for each position. Appraisal and mapping personnel must be evaluated utilizing the appropriate training guide. All personnel with training deficiencies or lacking appropriate experience must be scheduled to attend training courses and/or on the job training as appropriate. The Property Tax Division's recommendations must be followed in preparing the county appraisal and mapping budget. Each tax assessor, revenue commissioner, or other official responsible for mapping and appraisal of property must closely adhere to applicable Department of Revenue regulations in preparing the budget and accounting for the expenses (see **ADDENDUM F**).

e. Computer Assisted Property Tax Administration

The Property Tax Division has developed specifications for use in the selection and implementation of a property tax administration computer system, computer assisted mass appraisal and geographical information system (see **ADDENDUM E**). All property tax administration computer systems, CAMA systems and GIS systems must meet the applicable minimum specification and must be approved in advance by ALDOR before being purchased by a county. Computer assisted mapping should

be acquired with the goal of implementing a full GIS system. The Property Tax Division will advise and assist the county when purchasing and implementing these systems.

f. Valuation Zones

Valuation zones must be established. All properties will be stratified by value influence with clearly delineated boundaries. Geographical boundaries must be delineated while also assuring the homogeneity of each valuation zone. Land valued from schedules and tables must be clearly delineated in “pricing” zones developed from market criteria. Commercial and industrial land must be zoned or assigned valuation zone codes as appropriate. Nonresidential improvements should be stratified based on improvement types as well as location.

g. Incremental Inventory Field Review

The inventory field review shall be accomplished in approximately 25 percent increments annually over the four-year reappraisal cycle. The intent is for the inventory review workload to be as evenly distributed over the four-year cycle as is possible.

6. Funding

The cost of the appraisal and mapping program shall be paid for in accordance with the provisions of the § 40-7-68, Code of Ala. 1975. See **ADDENDUM F** for specific budgeting and accounting requirements. The Property Tax Division will assist the counties in determining budget requirements for computer system upgrades, additional equipment and personnel, training costs, etc. ALDOR must approve appraisal and mapping budget allocations for all contracts (see **ADDENDUM K**). If any county fails to or cannot perform the duties required, the Property Tax Division may take whatever action is necessary and invoice the county for the cost of such services and expenses, including supplies and materials, on a monthly basis to be paid by the county to ALDOR.

7. Data Documentation Requirements

Mass appraisal techniques shall continue to be employed in all counties. Statistics are the heart of mass appraisal. Statistical testing (valuation zone analysis, sales ratio analysis, etc.) will be employed on an ongoing basis to assure that equalization remains the primary goal of the mass appraisal process. The county official charged with appraisal and/or equalization responsibilities shall establish a continuing data collection system of property sales, construction cost and income information. The official is requested to subscribe to publications that provide sales, cost or income information relevant to the local market.

8. Functions, Responsibilities and Completion Schedules

Year 1	Oct	Nov	Dec	Jan	Feb	Mar
	Mapping Complete by 10/31 Start Index And Land Studies		Field Review Annual Maint & 25% Inventory	Apply and Finalize Index and Land Values	Final Review Correlate Values; Equalization Ratio Study Completed	Mail Notices
	Apr	May	Jun	Jul	Aug	Sep
	BOE Hearings			Prepare Assessments	Abstract Due 2nd Monday	
Year 2	Oct	Nov	Dec	Jan	Feb	Mar
	Mapping Complete by 10/31; Start Trending Analysis		Field Review Annual Maint & 25% Inventory	Apply Trending Finalize Values	Correlate Values; Equalization Ratio Study Completed	Mail Notices
	Apr	May	Jun	Jul	Aug	Sep
	BOE Hearings			Prepare Assessments	Abstract Due 2nd Monday	
Year 3	Oct	Nov	Dec	Jan	Feb	Mar
	Mapping Complete by 10/31; Start Trending Analysis		Field Review Annual Maint & 25% Inventory	Apply Trending Finalize Values	Correlate Values; Equalization Ratio Study Completed	Mail Notices
	Apr	May	Jun	Jul	Aug	Sep
	BOE Hearings			Prepare Assessments	Abstract Due 2nd Monday	
Year 4	Oct	Nov	Dec	Jan	Feb	Mar
	Mapping Complete by 10/31; Start Trending Analysis		Field Review Annual Maint & 25% Inventory	Apply Trending Finalize Values	Final Review Correlate Values; Equalization Ratio Study Completed	Mail Notices
	Apr	May	Jun	Jul	Aug	Sep
	BOE Hearings			Prepare Assessments	Abstract Due 2nd Monday	

ADDENDUM A - Market Value

Fair and reasonable market value is the basis for valuation of properties for ad valorem taxation in the state of Alabama. The exception to this requirement is that eligible Class III properties can be valued according to "current use value" upon application by the owner. The "use value" is established under the provision of applicable Code of Alabama statutes and regulations of ALDOR.

There are three approaches to value; namely, cost, market, and income. "Value" is defined by Code of Ala. 1975, Section 40-1-1(16) as "fair and reasonable market value of the taxable property, estimated at the price that the property would bring at a fair voluntary sale." The Department of Revenue is charged with the duty, in addition to other authority and responsibilities, to determine that all taxable properties in the state are assessed in exact proportion to fair and reasonable market value thereof. This is equalization.

The "mass appraisal" method is the most feasible method to achieve equalization of property assessment. "Fee appraisal" for purpose of assessment would be prohibitive by cost. Therefore, the commonly accepted appraisal techniques for the three approaches to value according to the Alabama Appraisal manual will be used for the mass appraisal of real property. When appraising unique, highly specialized commercial/industrial properties, the Property Tax Division, Field Operations Supervisor may authorize a county to utilize a supplemental valuation guide compiled by a national publisher of commercial/industrial cost information. Authorization will be limited to cases where sufficient documentation is available to support the need for supplemental information.

ADDENDUM B - Alabama Property Tax Education and Certification Program

Overview

ALDOR provides an educational program to assure that state and county personnel achieve more equitable administration of the property tax laws of the state of Alabama. The program is designed to enhance appraisal, mapping, and management skills. Those eligible to achieve certification are the elected and appointed county property tax officials and staff, and the Property Tax Division staff of ALDOR.

PROGRAM OBJECTIVES

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

These objectives will be fulfilled through three curricula leading to the designation of Alabama Certified Appraiser, Alabama Certified Tax Administrator, or Alabama Certified Mapper.

Alabama Certified Appraiser

Requirements

1. A minimum of three years experience in Alabama appraisal procedures is required for the ACA designation. Experience for the ACA-Real Property designation must include the full range of appraisal functions. (Candidates will be allowed a maximum of six months experience toward this requirement for measuring and listing.) Experience for the ACA-Personal Property designation must include a minimum of 12 months field-related appraisal of personal property. (Other experience may include appraisal and valuation activities carried out in the office.) Experience in other states may be submitted and will be considered on an individual basis. A tax assessing official with thirty-six months in office who has been actively involved in the appraisal process and has supervised the appraisal process fulfills this requirement.
2. Successfully completing a minimum of 120 hours of approved coursework.

3. Admission to candidacy after meeting the experience requirement and successfully completing the required course work.
4. Successfully completing a comprehensive examination on appraisal procedures.
5. Unsuccessful candidates must wait until the next offering for re-examination.

Required Courses

1. Real Property Track
 - Alabama Real Property Appraisal Manual
 - Advanced Appraisal Concepts
 - IAAO-101/Fundamentals of Real Property Appraisal
 - IAAO-102/Income Approach to Valuation
2. Personal Property Track
 - Alabama Personal Property Appraisal Manual
 - Alabama Personal Property Audits
 - IAAO-500/Assessment of Personal Property
 - IAAO-101/Fundamentals of Real Property Appraisal

Alabama Certified Tax Administrator

Requirements

1. Must be an elected or appointed county Tax Assessor, Tax Collector, Revenue Commissioner, or License Commissioner with a minimum of three years experience in the administration of the property tax laws of Alabama.
2. Successfully completing a minimum of 120 hours of approved course work.
3. Admission to candidacy after meeting the experience requirement and successfully completing the required course work.
4. Successfully completing a comprehensive examination on the responsibilities of an Alabama Tax Administrator.
5. Unsuccessful candidates must wait until the next offering for re-examination.

Required Courses:

- Introduction to Property Tax Administration
- Alabama Property Tax Administration and Laws
- Alabama Real Property Appraisal Manual
- Management and Supervision

Alabama Certified Mapper

Requirements

1. A minimum of three years experience in Alabama mapping procedures is required for ACM designation. Experience in other states may be submitted and will be considered on an individual basis.
2. Successfully completing a minimum of 130 hours of approved course work.
3. Admission to candidacy after meeting the experience requirement and successfully completing the required course work.
4. Successfully completing a comprehensive examination on mapping procedures and mapping maintenance.
5. Unsuccessful candidates must wait until the next offering for re-examination.

Required Courses:

- Basic Mapping
- Intermediate Mapping
- Advanced Mapping
- Subdivision Layouts
- IAAO 600/Principals and Techniques of Cadastral Mapping

Certification Examination

The certification examinations for Alabama Certified Appraiser, Alabama Certified Mapper, and Alabama Certified Tax Administrator are administered in March and September of each year.

Re-certification

Upon completion of all requirements and certification has been achieved, in order to remain in good standing, individuals must meet re-certification requirements. Courses taken prior to the award of the ACA, ACTA, and ACM designation may not be used to meet the re-certification requirements.

Credit toward re-certification hours will not be given if a course is taken a second time. Exceptions are: (1) the course has undergone substantial revision; or (2) the course is sponsored by an Appraisal Foundation member organization and the sponsoring organization allows credit toward their certification when courses are taken a second time.

Thirty hours of approved courses must be completed every three years to maintain certification. Fifteen hours credit for re-certification is allowed for untested courses and workshops offered by the International Association of Assessing Officials, the Property Tax Division, and other approved instructors and professional organizations. The remaining fifteen hours credit must be from courses and workshops in which an examination is given by the International Association of Assessing Officials, the Property Tax Division, or other approved instructors and professional organizations. Designees may carry over a total of thirty hours of course work to the next three-year period. Fifteen of these hours may be untested.

Professional Achievement Award

Pursuant to §40-1-46, Code of Ala. 1975, any appraiser, mapper, or tax administrator who successfully completes the Department of Revenue Ad Valorem Education and Certification Program and is awarded the designation of Alabama Certified Appraiser, Alabama Certified Mapper, or Alabama Certified Tax Administrator may be paid \$1,200 annually by the Department of Revenue for his or her professional achievement. The award is subject to the appropriations contained in §40-7-70, Code of Ala. 1975.

Requirements

1. Must have been awarded the designation ACA, ACM, or ACTA.
2. Must be employed by a county in the ad valorem tax field. A Tax Administrator must be an elected or appointed county Tax Assessor, Tax Collector, Revenue Commissioner, or License Commissioner.
3. May receive payment for only one designation.
4. Must have been certified for six months prior to October 1.

How To Apply

The Alabama Property Tax Education and Certification Program is administered by contract with the Government & Economic Development Institute (GEDI) at Auburn University. The Department of Revenue provides applications to all potentially eligible holders of a certification as reflected on the current list maintained by GEDI. Applications are typically sent in early October of each year. On return of the application, the Department of Revenue verifies the applicant's status with the appropriate elected or appointed official. After verification, the Department of Revenue certifies the applicant's eligibility to the State Comptroller's Office for payment of the award.

Schedule Of Courses

Courses are scheduled and offered during every fiscal year period.

Courses Upon Request

Courses may be offered in any county of the state at the request of the elected official when there are 15 or more participants.

Attendance Policy

Every participant is expected to be in class, participating in the class, during every hour of instruction. If a participant misses two hours or more of a 20-hour course, or three hours or more of a 30-hour course, they may not sit for the examination at the conclusion of the course. The participant will have to retake the course.

Cancellation Policy

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

Government & Economic Development Institute

213 Extension Hall

Auburn University, AL 36849

(Phone) (334) 844-4704

(Email) gedi@auburn.edu

The Government & Economic Development Institute is Auburn University's liaison through which the knowledge and research skills of the University are used to assist government within Alabama.

The Government & Economic Development Institute (GEDI) is committed to the improvement of state and local government operations in Alabama through training and certification programs, technical assistance, and survey research services.

The office maintains a small professional staff with expertise in fiscal policy and administration, public management and supervision, personnel administration, training technology, and program evaluation.

Alabama Department of Revenue
Property Tax Division
Certification and Education Program
Code of Conduct for Instructors

ALDOR and the Government & Economic Development (GED) at Auburn University expect from its instructors the highest possible standards of personal integrity, professional competence, sound judgement, and discretion.

1. During a teaching assignment, instructors must conduct themselves with integrity. They should maintain an appropriate professional relationship with students, both inside and outside the classroom.
 - a. Instructors are expected to maintain an open, courteous, and respectful attitude in their dealings with students.
 - b. It is the policy of ALDOR and GED to promote a positive learning environment for all students. Harassment and/or discriminatory behavior directed toward a person because of his or her race, ethnicity, sex, or physical disability is expressly prohibited. Instructors are obligated to refrain from such behavior and are required to discourage such behavior from occurring in the classroom by others.
 - c. Instructors shall refrain from any overt statements or pointed humor that disparages the rightful dignity of any individual or group.
 - d. Instructors shall refrain from making sexual advances toward students and refrain from accepting sexual advances from students.
 - e. While in the classroom, only material appropriate to the teaching of the course should be discussed.
 - f. Instructors wishing to set up special sessions for review should do so only in a public classroom or public meeting room.
 - g. Instructors who monitor exams should offer no help to the students relative to interpreting questions on the exam.

2. 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.

3. 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.

ADDENDUM C – Training Guides

The training guides in this section are provided by the Property Tax Division. They will be used to determine the job-specific education and training status for State Tax Valuation Analysts, State Mappers, County Real Property Appraisers, County Personal Property Appraisers and County Mappers. Property Tax Division supervisors and appropriate county officials will review the education and training status of their respective personnel on an annual basis. Education and training deficiencies will be coordinated with the appropriate Property Tax Division District Supervisor for remediation.

Personal Computer Skills and Proficiency	Date Reviewed	Comments
Word Processing Software		
Spreadsheets		
Databases		
Internet Applications		
Web Page Creation and Editing		
Presentations		
SQL's		
Sketching Programs		
Property Tax Administration Computer Software Proficiency	Date Reviewed	Comments
Look-up data		
Enter data		
Formulate queries		

Personal Computer Skills and Proficiency	Date Reviewed	Comments
Word Processing Software		
Spreadsheets		
Databases		
Internet Applications		
Web Page Creation and Editing		
Presentations		
SQL's		
Sketching Programs		
Property Tax Administration Computer Software Proficiency	Date Reviewed	Comments
Look-up data		
Enter data		
Formulate queries		

Personal Computer Skills and Proficiency	Date Reviewed	Comments
Word Processing Software		
Spreadsheets		
Databases		
Internet Applications		
Web Page Creation and Editing		
Presentations		
SQL's		
Sketching Programs		
Property Tax Administration Computer Software Proficiency	Date Reviewed	Comments
Look-up data		
Enter data		
Formulate queries		

Personal Computer Skills and Proficiency	Date Reviewed	Comments
Word Processing Software		
Spreadsheets		
Internet Applications		
Presentations		
Digital Mapping Programs:		
Parcel Mapper		
Arc Info		
Intergraph Geo Media		
Micro-Station		
Property Tax Administration Computer Software Proficiency	Date Reviewed	Comments
Look-up data		
Enter data		
Formulate queries		

ADDENDUM D - Job Classification Guides

The following pages in this addendum contain a recommended set of guidelines for most property tax administration office personnel positions. This Job Classification Guide provides general duty descriptions, required knowledge, skills and abilities and appropriate qualifications and experience required for each position. These guidelines may require additional information to describe specific job options or situations.

Example: A Cadastral Mapping Technician who is using computer assisted (digital) mapping or GIS should have experience and appropriate college level courses in computer assisted mapping. A Cadastral Mapping Technician who is mapping by manual methods has a different set of requirements such as plotting and drafting with drafting tools, inking Mylars, etc. Job Summary, Job Functions and Job Specifications should be tailored to reflect the requirements of this specialized technical area.

Example: An Administrative Assistant who is assigned to the appraisal staff or mapping staff will need the Job Summary and Job Functions sections modified so that they are descriptive of specialized duties performed. Job Specifications should also be tailored to reflect appropriate experience and education to reflect the requirements of a specialized position.

ADMINISTRATIVE ASSISTANT I

Reports to:	Administrative Assistant II or III, or other Senior Staff
Subordinate staff:	None
Other internal contacts:	Administrative Coordinator, Mappers and Appraisers
External contacts:	Attorneys, Taxpayers, Mortgage Companies, and Property Owners

JOB SUMMARY

Employee in this position will work to perform entry-level department functions. Will be competent and knowledgeable of all office policy and procedures. Should be familiar with basic regulations and laws governing the department.

JOB FUNCTIONS

Departmental liaison between the public and county administration. Operates various computerized record keeping and document processing systems to input and retrieve data from a variety of computerized record keeping and document processing systems in support of departmental operations. Sorts, processes, and reviews for accuracy or completeness various forms, applications, payments, remittances, and records in accordance with established systems, practices and time lines. Receives, posts, or records payments, remittances and other records according to established procedures; tabulates data and calculates taxes, fees, fines and assessments due, paid, pending or processed. Issues and renews licenses and/or permits to qualified applicants, including motor vehicle driver's licenses, motor vehicle licenses, boat licenses, marriage licenses, hunting and fishing licenses, building permits, sewer connection permits, zoning permits and other licenses. Answers, screens and routes telephone calls or takes messages. Receives, records and responds to informational inquiries and questions from the public concerning the appropriate forms, applications, records, process and procedures to follow. Operates optical imaging scanning equipment and conducts quality control. Indexes document images according to established procedures. Operates cash drawer or register, calculating and accepting payment and fees, issuing receipts, counting and balancing daily monies received.

JOB SPECIFICATIONS

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of modern office practices and procedures.
- Knowledge of computer terminal, personal computer, and related computer equipment.
- Skilled in English, math and spelling.
- Ability to sort and process forms and records.
- Ability to learn and follow department rules, procedures, and functions.
- Ability to read, comprehend and follow simple oral and written instructions.
- Ability to establish and maintain effective working relationships with others.

Physical Characteristics: Should have the ability to sit or stand for long periods. Communication skills required for relating verbally to the general public by telephone or within the office. Flexible work hours may be necessary for overtime during peak work periods. Must be willing to travel to complete educational requirements and any continuing education that may be expected.

EDUCATIONAL REQUIREMENTS

High School Diploma or G. E. D.

ADMINISTRATIVE ASSISTANT II

Reports to:	Administrative Assistant III, or other Senior Staff
Subordinate staff:	None
Other internal contacts:	Administrative Coordinator, Mappers and Appraisers
External contacts:	Attorneys, Taxpayers, Mortgage Companies, Property Owners

JOB SUMMARY

Work involves performing secretarial duties, data entry and information support. Assignments involve a variety of entry-level specialized tasks for the assigned unit or program area. Work is assigned by standard office routines in effect, but requires some independent judgement in setting priorities and handling unusual assignments. Positions in this class are distinguished from the Administrative Assistant I by having functional responsibility over designated support activities where the work involves execution of various or variable procedures or processes, or leading and participating in the work of unit co-workers performing routine support functions of limited complexity. Such assignments however, do not usually include the full range of supervisory responsibility.

JOB FUNCTIONS

Prepares and processes various reports, forms, records, correspondence, minutes, memoranda and other documents, either from copy, handwritten, electronic drafts, dictation or recording equipment, by use of a computer terminal, personal computer, word processor, and typewriter. Reviews, completes, codes and processes various forms, applications, payments, remittances, and records in accordance with established systems, practices, standards and time lines. Oversees the accurate and timely maintenance and updating of various departmental filing and record keeping systems, pulls records necessary to support departmental activities. Compiles data from various sources for administrative reports, checks math and data accuracy and types routine records and statistical reports. Coordinates information processing input and output by determining the priority and scheduling of job runs and reviews the quality of reports before distributing to department users. Assists in orientation and training of new employees engaged in routine support work. Participates in the work of co-workers and explains procedural changes. Receives and records complaints and questions from the public, responds to specific inquiries from the public and other departments or organizations.

JOB SPECIFICATIONS

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of modern office practices and procedures.
- Knowledge of computer terminal, PC and related computer equipment.
- Skilled in English, math and spelling.
- Ability to accurately prepare and process a variety of reports, records and documents using standard office equipment and systems such as word processing software, personal computer, computer terminal and typewriter.
- Ability to apply and explain departmental rules, regulations and procedures in the processing of various forms and records.
- Ability to accurately maintain a variety of clerical records including numerical data and to accurately prepare detailed reports from such records.
- Ability to understand and carry out oral and written instructions.

ADMINISTRATIVE ASSISTANT II JOB SPECIFICATIONS (Continued)

- Ability to orient, train and assign work to co-workers as may be required by the position.
- Ability to learn principles and practices of employee supervision as required by the position.
- Ability to establish and maintain effective working relationships with other employees and the public.

Physical Characteristics: Should have the ability to sit or stand for long periods. Communication skills required for relating verbally to the general public by telephone or within the office. Flexible work hours may be necessary for overtime during peak work periods. Must be willing to travel to complete educational requirements and any continuing education that may be expected.

EDUCATIONAL REQUIREMENTS

High School Diploma or G. E. D. and one year of responsible experience or any combination of education and experience that demonstrates the above listed knowledge, skills and abilities.

ADMINISTRATIVE ASSISTANT III

Reports to:	Administrative Coordinator, Elected Official or Deputy Director
Subordinate staff:	Administrative Assistant II and I
Other internal contacts:	Administrative Assistants II and I, Mappers and Appraisers
External contacts:	Attorneys, Taxpayers, Mortgage Companies, Property Owners, and Other County Personnel

JOB SUMMARY

Work involves supervising a small unit or program support group and/or providing the combination of advanced secretarial assistance, personnel assistance and administrative assistance to relieve a department director or other senior level manager of recurring administrative detail, thereby assuring a smooth running department. Employees exercise considerable judgement in deciding which guidelines or procedures to apply in accomplishing tasks. Positions in this class are distinguished from the Administrative Assistant II by being delegated a greater range of supervisory responsibility over subordinates and a highly varied nature of work. Their duties may be a combination of confidential personnel and administrative assignments performed on behalf of higher-ranking officials such as the deputy director or administrator of a department, division, or major program area.

JOB FUNCTIONS

Plans and assigns work and evaluate performance of a small unit of subordinate support personnel. Trains and instructs subordinates in operating procedures and practices. Provides full range of secretarial assistance using word processing software to prepare a wide array of letters, correspondence, reports, statements, memoranda and other documents. Composes recurring and non-recurring correspondence based on knowledge of office practice, policies and regulatory requirements, without recurring instruction and review. Keeps and updates department personnel records which may include preparing certification requests, copying and distributing performance evaluation forms and typing personnel action forms. Assist in the review of time sheets, reconciles related payroll records and verifies leave slips. Assists and relieves coordinator of a wide array of administrative details such as updating personnel on various policy and procedure manual changes, responding to complaints and inquires from the public and other officials, and preparing requisitions or other documents relating to ordering supplies, equipment and services. Directs and oversees the maintenance of record keeping and related departmental correspondence. Reviews subordinates work for quality control. Assists in review of subordinates and verifies time sheets.

JOB SPECIFICATIONS

Qualifications
<p><u>Knowledge, Skills, and Abilities:</u></p> <ul style="list-style-type: none">• Knowledge of modern office practices, procedures and equipment.• Knowledge of computer terminal, personal computer and word processing principles and practices.• Knowledge of the principles and practices of modern employee supervision as required by the position.• Knowledge of departmental rules, regulations, procedures and functions.• Skilled in business English, math and spelling.

ADMINISTRATIVE ASSISTANT III JOB SPECIFICATIONS (Continued)

- Skilled in the operation of office equipment and machines including a word processor, personal computer and typewriter.
- Ability to prepare clear and concise oral and written reports.
- Ability to use mathematical principles to make accurate and rapid computations.
- Ability to communicate and distribute information to others both orally and in writing.
- Ability to direct the work of subordinate support personnel performing a variety of functions.
- Ability to apply departmental rules, regulations and procedures.
- Ability to establish and maintain effective working relationships with other employees and the public.
- Ability to receive and resolve complaints and questions from the public.
- Ability to maintain complex and difficult clerical and statistical records and to prepare detailed reports from such records.

Physical Characteristics: Should have the ability to sit or stand for long periods. Communication skills required for relating verbally to the general public by telephone or within the office. Flexible work hours may be necessary for overtime during peak work periods. Must be willing to travel to complete educational requirements and any continuing education that may be expected.

EDUCATIONAL REQUIREMENTS

High School Diploma or G. E. D. with some college level business coursework. Must have a minimum of three years of responsible experience. College level courses may be substituted by a combination of education, training and experience that demonstrates the above listed knowledge, skills and abilities.

APPRAISER TRAINEE (PERSONAL PROPERTY)

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Job Summary

Under the direction of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser Trainee's job duties consist mainly of the discovery of business personal property and the maintenance of an accurate listing of all business personal property accounts within the tax jurisdiction. The Appraiser Trainee also performs review audits and telephone audits to ensure the accurate and lawful reporting of taxable business personal property. In addition, the Appraiser Trainee assists Senior Appraisal Staff in the performance of business personal property physical inspections to ensure the accurate and lawful valuation and collection of tax revenue in the county. Performs other duties as assigned by supervisor.

Job Functions

- A. Discovery: Identifies all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
- B. Administration: Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction. Ensures that each business is mailed a Business Personal Property Return. Mails demand notices to all taxpayers not filing by December 31 of each year.
- C. Appraisal: Calculates the market value of personal property using the Cost Approach or Grid method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing: Performs review audits on every return filed each year and telephone audits as needed.
- E. Physical Inspections: Assists in the performance of on-site physical inspections of the assets located at each business. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections. Gathers necessary information to accurately list all observed assets. Makes appropriate adjustments so that all assets are correctly assessed.

Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.
- General knowledge of accounting and auditing principles and procedures.
- General knowledge of accounting data processing systems.

Appraiser Trainee (Personal Property) Job Specifications (Continued)

- General knowledge of standard business and financial records.
- Skilled in English, math and spelling.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
- Ability to communicate in writing to include the proper usage of English grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment..

Other Characteristics: Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions. An Appraiser Trainee will be required to work outdoors as well as in office conditions.

Education and Experience Requirements

Minimum two years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.

Must successfully complete within 24 months of employment date the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama IX - Alabama Personal Property Appraisal Manual and IAAO 101 - Fundamentals of Real Property Appraisal.

PERSONAL PROPERTY APPRAISER I

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Personal Property Appraiser Trainee, Administrative Assistant I, II, and III
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Job Summary

Under the direction of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser I performs business personal property discovery, appraisals, and physical inspections to ensure the accurate and lawful valuation and collection of tax revenue in the county. The Personal Property Appraiser I also assists in the auditing of small to medium size businesses which distinguishes this position from that of Appraiser Trainee. Performs other duties as assigned by supervisor.

Job Functions

- A. Discovery: Identifies all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
- B. Administration: Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction. Ensures that each business is mailed a Business Personal Property Return. Mails demand notices to all taxpayers not filing by December 31 of each year.
- C. Appraisal: Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing: Performs review audits on every return filed each year and telephone audits as needed. Assists in the performance of physical inspection, detailed desk, and detailed on-site audits of small to medium size businesses.
- E. Physical Inspections: Assists in the performance of on-site physical inspections of the assets located at each business. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections. Gathers necessary information to accurately list all observed assets. Makes appropriate adjustments so that all assets are correctly assessed

Personal Property Appraiser I Job Specifications

Qualifications
<u>Knowledge, Skills, and Abilities:</u> <ul style="list-style-type: none">• Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.• Knowledge of accounting and auditing principles and procedures.

Personal Property Appraiser I Job Specifications (Continued)

- Knowledge of accounting data processing systems.
- Knowledge of standard business and financial records.
- Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
- Skilled in English, math and spelling.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to prepare audit reports for small to medium size businesses.
- Ability to direct the work of subordinate appraisal personnel performing personal property clerical and discovery activities.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment.

Other Characteristics. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions. An Appraiser I will be required to work outdoors as well as in an office environment.

Education and Experience Requirements

An Appraiser I must have at least two years of college level courses (Associate Degree Preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education. Must have a minimum of 18 months tax appraisal experience.

Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama IX/ Alabama Personal Property Appraisal Manual and IAAO 101/ Fundamentals of Real Property Appraisal.

PERSONAL PROPERTY APPRAISER II

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Personal Property Appraiser Trainee, Appraiser I, Administrative Assistant III, II, and I
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Job Summary

Under the direction of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser II performs business personal property discovery, appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Positions in this class are distinguished from the Appraiser I by ability to perform more complex appraisals, audits of larger businesses and the exercise of more independent judgement regarding appraisal situations. Performs other duties as assigned by supervisor.

Job Functions

- A. Discovery: Identifies all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
- B. Administration: Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction. Ensures that each business is mailed a Business Personal Property Return. Mails demand notices to all taxpayers not filing by December 31 of each year.
- C. Appraisal: Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing: Performs review audits on every return filed each year and telephone audits as needed. Performs physical inspection audits, detailed desk audits, and detailed on-site audits of businesses within the taxing jurisdiction.
- E. Physical Inspections: Performs on-site physical inspections of the assets located at each business. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections. Gathers necessary information to accurately list all observed assets. Makes appropriate adjustments so that all assets are correctly assessed.

Personal Property Appraiser II Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.
- Knowledge of accounting and auditing principles and procedures.
- Knowledge of accounting data processing systems.
- Knowledge of standard business and financial records.
- Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
- Skilled in English, math and spelling.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to prepare complex audit reports.
- Ability to direct the work of subordinate appraisal personnel performing personal property appraisal and audit activities.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment.

Other Characteristics. Must have designation as an Alabama Certified Appraiser (Personal Property Tract) through ALDOR Property Tax Education and Certification Program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions. An Appraiser II will be required to work outdoors as well as in office conditions.

Education and Experience Requirements

Must possess a high school diploma with at least two years of college level courses (associate degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Must have a minimum of three years practical appraisal and auditing experience involving extensive personal property valuation. Prior appraisal training and experience may be considered in lieu of college education.

PERSONAL PROPERTY APPRAISER III

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Personal Property Appraiser II and I, Personal Property Appraiser Trainee, Administrative Assistant III, II, and I
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization Members, Other County Departments, and Department of Revenue

Job Summary

Under the direction of the Appraisal and Mapping Administrator, the Appraiser III performs business personal property appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Positions in this class are distinguished from the Appraiser II by ability to perform all levels of appraisals and audits. Employees in this classification are delegated a greater range of supervisory responsibility over subordinates than an Appraiser II. Performs other duties as assigned by supervisor.

Job Functions

- A. Discovery: Directs the discovery of all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
- B. Administration: Ensures that an accurate listing of all businesses within the taxing jurisdiction is compiled and maintained. Ensures that each business is mailed a Business Personal Property Return and demand notices are mailed to all taxpayers not filing by December 31 of each year.
- C. Appraisal: Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income. Calculates market value of personal property using the Grid Method as outlined in the Alabama Personal Property Appraisal Manual. Gathers and analyzes market data used in the calculation of market value by the sales comparison and income approaches to value.
- D. Auditing: Oversees the performance of review audits on every return filed each year and telephone audits as needed. Performs physical inspection audits, detailed desk audits, and detailed on-site audits of businesses within the taxing jurisdiction.
- E. Physical Inspections: Performs on-site physical inspections of the assets located at each business. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections. Gathers necessary information to accurately list all observed assets. Makes appropriate adjustments so that all assets are correctly assessed.

Personal Property Appraiser III Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.
- Knowledge of accounting and auditing principles and procedures.
- Knowledge of accounting data processing systems.
- Knowledge of standard business and financial records.
- Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
- Knowledge of the three common approaches to value: Cost, Sales Comparison, and Income.
- Knowledgeable in the calculation of market value by use of the Grid Method.
- Skilled in English, math and spelling.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to prepare complex audit reports.
- Ability to direct the work of subordinate appraisal personnel performing personal property appraisal and audit activities.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment.

Other Characteristics. Must be certified as an Alabama Certified Appraiser (Personal Property Tract) through ALDOR Property Tax Education and Certification Program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions. An Appraiser III will be required to work outdoors as well as in an office environment.

Education and Experience Requirements

Associate Degree (bachelor degree preferred) from an accredited college or in business administration, accounting, taxation law, property valuation or a related field. Must have a minimum of five years practical appraisal and auditing experience involving extensive personal property valuation. Prior appraisal training and experience may be considered in lieu of college education.

APPRAISER TRAINEE (REAL PROPERTY)

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Job Summary

Under the direct supervision of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser Trainee measures and lists all types of residential, farm, and light commercial properties located within the taxing jurisdiction. The Appraiser Trainee assists in the performance of field appraisals and the calculation of values for all types of residential, farm, and light commercial properties located within the taxing jurisdiction. Performs other duties as assigned by supervisor.

Job Functions

- A. Field Appraisal: Drives to properties to conduct appraisal work. Notes all new construction using property record cards (PRC's) and property maps. Measures new additions to houses and other buildings. Notes new additions to existing dwellings and other structures. Annotates PRC's for possible deletion of any dwellings or buildings that have been torn down or burned. Notes obvious building depreciation changes. Measures new buildings and makes sketches. Check property splits and line changes, noting improvements to each parcel.
- B. Miscellaneous: Performs calculations on dwellings, barns, and other structures. Makes scaled corrections and additions to PRC's. Organizes parcels for field review.

Job Specifications

Qualifications
<p><u>Knowledge, Skills, and Abilities:</u></p> <ul style="list-style-type: none">• Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to compile construction cost data, measure buildings, calculate property record cards, calculate land and building areas, market values, assessed values and taxes.• Knowledge of basic geometry and basic statistics.• Skilled in English, math and spelling.• Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.• Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.• Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.• Ability to file documents and records.• Ability to establish and maintain effective working relationships with taxpayers and coworkers.• Ability to operate standard office equipment including calculator, fax machine, and copier.• Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.• Ability to operate field mapping and appraisal equipment.• Ability to operate a motor vehicle.

Appraiser Trainee (Real Property) Job Specifications (Continued)

Other Characteristics: Must be 21 years of age. An Appraiser Trainee must possess a valid Alabama driver's license.

Work Conditions: An Appraiser Trainee will be required to work in office conditions as well as outdoors.

Education and Experience Requirements

Minimum two years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.

Must successfully complete within 24 months of employment date the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama IIa - Alabama Appraisal Manual (Residential and Agricultural Properties) and IAAO 101 - Fundamentals of Real Property Appraisal.

REAL PROPERTY APPRAISER I

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Real Property Appraiser Trainee, Administrative Assistant III, II, and I
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Other County Departments, Department of Revenue

Job Summary

Under the supervision of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser I performs field appraisals. Sets values for all types of residential, farm, and light commercial properties located within the taxing jurisdiction. Assists in county wide appraisal program. Prepares revisions of property appraisals and estimates market values. Interviews property owners to explain property appraisal methods and techniques. Performs other duties as assigned by supervisor.

Job Functions

- A. Field Appraisal: Drives to properties to conduct appraisal work. Notes all new construction using property record cards (PRC's) and property maps. Measures new additions to houses and other buildings. Notes new additions to existing dwellings and other structures. Deletes from PRC's any dwellings or buildings which have been torn down or burned. Notes excessive building depreciation. Measures new buildings and makes sketches. Reprices land that has been changed from an unimproved parcel to an improved parcel. Checks property splits and line changes, noting improvements to each parcel.
- B. Miscellaneous: Performs calculations on dwellings, barns, and other structures. Makes scaled corrections and additions to PRC's. Prices land, which has been split from parent parcel. Reprices all parent parcels which have had a line or acreage change. Organizes parcels for field review. Explains calculation of taxes and property values to taxpayers.

Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to compile construction cost data, measure buildings, calculate property record cards, calculate land and building areas, market values, assessed values and taxes.
- Knowledge of basic geometry and basic statistics.
- Knowledge of current laws, methods, procedures and practices of real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
- Knowledge of county mapping system and land values throughout the county.
- Knowledge of building construction cost.
- Knowledge of Probate Judge's office concerning deeds, mortgages, and covenants.
- Skilled in English, math and spelling.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.

Real Property Appraiser I Job Specifications (Continued)

- Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.
- Ability to file documents and records.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

Other Characteristics: Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions: An Appraiser I will be required to work in office conditions as well as outdoors.

Education and Experience Requirements

Minimum two years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.

Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama IIa - Alabama Appraisal Manual (Residential and Agricultural Properties) and IAAO 101 - Fundamentals of Real Property Appraisal. Must have a minimum of 18 months real property appraisal experience.

REAL PROPERTY APPRAISER II

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Real Property Appraiser Trainee, Real Property Appraiser I, Administrative Assistant III, II, and I
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Other County Departments, Department of Revenue

Job Summary

Under the administrative direction of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser II performs field appraisals. Sets values for all types of residential, farm, and light commercial properties located within the taxing jurisdiction. Assists in county wide appraisal program. Prepares revisions of property appraisals and estimates market values. Interviews property owners to explain property appraisal methods and techniques. The Appraiser II position is distinguished from the Appraiser I position by increased appraisal responsibilities and the exercise of more independent judgement regarding appraisal situations. Performs other duties as assigned by supervisor.

Job Functions

- A. Field Appraisal: Drives to properties to conduct appraisal work. Notes all new construction using property record cards (PRC's) and property maps. Measures new additions to houses and other buildings. Notes new additions to existing dwellings and other structures. Deletes from PRC's any dwellings or buildings which have been torn down or burned. Notes excessive building depreciation. Measures new buildings and makes sketches. Reprices land that has been changed from an unimproved parcel to an improved parcel. Checks property splits and line changes, noting improvements to each parcel.
- B. Office Functions: Helps maintain cost, sales and income database files. Assists with the analysis and preparation of index studies, land schedules and rate factors. Assists with analysis to determine uniformity and equalization level of the countywide mass appraisal program. Assists with maintaining compliance with the applicable procedures of the Property Tax Plan for Equalization.
- C. Miscellaneous: Performs calculations on dwellings, barns, and other structures. Makes scaled corrections and additions to PRC's. Prices land, which has been split from parent parcel. Reprices all parent parcels which have had a line or acreage change. Organizes parcels for field review. Explains calculation of taxes and property values to taxpayers.

Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to compile construction cost data, measure buildings, calculate property record cards, market values, assessed values and taxes.
- Knowledge of geometry as needed to calculate land and building areas.
- Knowledge of statistics as they pertain property appraisal and equalization.

Real Property Appraiser II Job Specifications (Continued)

- Knowledge of current laws, methods, procedures and practices of real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
- Knowledge of Computer Assisted Mass Appraisal system functions and capabilities.
- Knowledge of county mapping system and land values throughout the county.
- Knowledge of building construction cost.
- Knowledge of Probate Judge's office concerning deeds, mortgages, and covenants.
- Skilled in the use of a computer and software such as CAMA and sketching systems, databases, spreadsheets, and word processing as needed to analyze and compile data.
- Skilled in English, math and spelling.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.
- Ability to file documents and records.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to direct the work of subordinate support and appraisal personnel performing a variety of clerical and appraisal functions.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

Other Characteristics: Must have current designation as an Alabama Certified Appraiser (Real Property Tract) through ALDOR Property Tax Education and Certification program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions: An Appraiser II will be required to work outdoors as well as in office conditions.

Education and Experience Requirements

Must possess a high school diploma and at least two years of college level courses (associate degree preferred) in business administration, accounting, taxation law, property valuation or related fields. Prior appraisal training and experience may be considered in lieu of college education.

Must have a minimum of 3 years practical appraisal experience involving commercial, industrial, apartment, farm and residential type properties, using all recognized approaches to value.

REAL PROPERTY APPRAISER III

Reports to:	Appraisal and Mapping Administrator or Other Senior Appraisal Staff
Subordinate Staff:	Real Property Appraiser Trainee, Real Property Appraiser II and I, Administrative Assistant III, II, and I
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Other County Departments, Department of Revenue

Job Summary

Under the administrative direction of the Appraisal and Mapping Administrator or other senior appraisal staff, the Appraiser III supervises/performs field appraisals. Reviews and quality control checks appraisals. Trains subordinate appraisal staff personnel. Sets values for all types of residential, farm, and light commercial properties located within the taxing jurisdiction. Assists in county wide appraisal program. Prepares revisions of property appraisals and estimates market values. Interviews property owners to explain property appraisal methods and techniques. The exercise of independent judgement and assuming considerable responsibility for the planning and completion of major appraisal projects distinguish this position. Performs other duties as assigned by supervisor.

Job Functions

- A. Supervision: Supervises, assigns, and reviews work of Real Property Appraisers. Plans and implements in-house training programs. Assists appraisers with problems in performance of their duties. Ensures that property discovery, inventory and valuation schedules, processes, and procedures are complied with.
- B. Field Appraisal: Drives to properties to conduct appraisal work. Notes all new construction using property record cards (PRC's) and property maps. Measures new additions to houses and other buildings. Notes new additions to existing dwellings and other structures. Deletes from PRC's any dwellings or buildings which have been torn down or burned. Notes building depreciation changes. Measures new buildings and makes sketches. Reprices land that has been changed from an unimproved parcel to an improved parcel. Checks property splits and line changes, noting improvements to each parcel.
- C. Office Functions: Maintains cost, sales and income database files. Reviews appraisals and performs quality control checks. Performs analysis and prepares index studies, land schedules and rate factors. Performs analysis to determine uniformity and equalization level of the countywide mass appraisal program. Assures compliance with the applicable procedures of the Property Tax Plan for Equalization.
- D. Miscellaneous: Trains appraisers in appropriate practices and procedures. Performs calculations on dwellings, barns, and other structures. Makes corrections and additions to PRC's. Prices land, which has been split from parent parcel. Reprices all parent parcels which have had a line or acreage change. Organizes parcels for field review. Explains calculation of property values to taxpayers.

Real Property Appraiser III Job Specification

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to compile construction cost data, measure buildings, calculate property record cards, market values, assessed values and taxes.
- Knowledge of geometry as needed to calculate land and building areas.
- Knowledge of statistics as they pertain property appraisal and equalization.
- Knowledge of Computer Assisted Mass Appraisal system functions and capabilities.
- Knowledge of current laws, methods, procedures and practices of real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
- Knowledge of county mapping system and land values throughout the county.
- Knowledge of building construction cost.
- Knowledge of Probate Judge's office concerning deeds, mortgages, and covenants.
- Skilled in English, math and spelling
- Skilled in the use of a computer and software such as CAMA and sketching systems, databases, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.
- Ability to file documents and records.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to direct the work of subordinate support and appraisal personnel performing a variety of clerical and appraisal functions.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

Other Characteristics: Must have designation as an Alabama Certified Appraiser (Real Property Tract) through ALDOR Property Tax Education and Certification program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions: An Appraiser III will be required to work in office conditions as well as outdoors.

Education and Experience Requirements

Associate degree (bachelor's degree preferred) from an accredited college or university in business administration, accounting, taxation law, property valuation or a related field. Must have a minimum of 5 years practical appraisal experience involving extensive commercial, industrial, apartment, farm and residential type properties, using all recognized approaches to value. Prior appraisal training and experience may be considered in lieu of college education.

APPRAISAL AND MAPPING ADMINISTRATOR

Reports to:	Tax Assessor, Revenue Commissioner or other official charged with the mapping and appraisal of property for ad valorem tax purposes
Subordinate Staff:	All personnel assigned to the Appraisal and Mapping Department
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Other County Departments, Department of Revenue

Job Summary

Under the administrative direction of the Tax Assessor, Revenue Commissioner or other official charged with the mapping and appraisal of property for ad valorem tax purposes, the Appraisal and Mapping Administrator supervises the work of Real Property Appraisers, Personal Property Appraisers, Mapping Technicians, support staff and any other personnel assigned to the Appraisal and Mapping Department. The Appraisal and Mapping Administrator prepares budgets for the Appraisal Department as well as conducting ratio studies, index studies and land value studies.

Job Functions

- A. Supervises, assigns, and reviews work of Real and Personal Property Appraisers. Plans and implements in-house training programs. Assists appraisers with problems in performance of their duties.
- B. Supervises the mapping department and oversees the maintenance of the Property tax mapping program. Plans and implements in-house training programs. Assists mapping technicians with problems in performance of their duties.
- C. Administers the requirements of ALDOR Property Tax Division Property Tax Plan for Equalization that are applicable to the county appraisal and mapping program.
- D. Ensures that property discovery, inventory and valuation schedules, processes, and procedures are complied with. Ensures that review audits, telephone audits, physical inspection audits, detailed on-site audits, and detailed desk audits are conducted as required.
- E. Explains department policies and procedures to new staff members. Ensures office equipment is maintained. Prepares annual appraisal and mapping budget for the department.
- F. Conducts ratio and land studies. Submits reports of studies to ALDOR for review and/or approval.
- G. Conducts the notice and appeals process. Defends appraisals before the Board of Equalization and Courts. Conducts hearing and resolves problems with taxpayers.
- H. Communicates information to taxpayers and explains ramifications of appraisals. Completes appraisal forms.
- I. Assists Examiners of Public Accounts by answering questions and/or furnishing requested data.

Appraisal and Mapping Administrator Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics to include addition, subtraction, multiplication, division, percentages.
- Knowledge of geometry as needed to calculate land and building areas.
- Knowledge of statistics as they pertain to property appraisal and equalization.
- Knowledge of current laws, methods, procedures and practices of real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
- Knowledge of current laws, methods, procedures and practices of personal property appraisal and audit as outlined in the Alabama Personal Property Appraisal Manual and the Alabama Personal Property Audit Manual.
- Knowledge of departmental regulations, polices and procedures.
- Knowledge of various assessment procedures, tax laws, files, forms, and computations.
- Knowledge of modern office management and supervision.
- Knowledge of real estate appraisal, personal property appraisal, and ownership mapping.
- Knowledge of building construction cost.
- Knowledge of Probate Judge's office pertaining to deeds, mortgages, and covenants.
- Skilled in English, math and spelling.
- Skilled in budget preparation.
- Skilled in the utilization of spreadsheets, databases and other analysis software.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to direct the work of subordinate support and appraisal personnel performing a variety of clerical and appraisal functions.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

Other Characteristics: Must have current designation as an Alabama Certified Appraiser through ALDOR Property Tax Education and Certification program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Work Conditions: The Appraisal and Mapping Administrator will be required to work in office conditions as well as outdoors.

Education and Experience Requirements

Bachelor's degree from an accredited four-year college or university in business administration, accounting, taxation, law, property valuation or related fields. Must have a minimum of five years practical appraisal experience involving extensive commercial, industrial, apartment, farm and residential type properties, using all recognized approaches to value. Appropriate education and extensive appraisal training and experience may be considered in lieu of college education.

CADASTRAL MAPPING TRAINEE

Reports to:	Appraisal and Mapping Administrator or other senior mapping staff
Subordinate Staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Other County Departments, Department of Revenue

Job Summary

Under the direct supervision of a senior mapping technician the Cadastral Mapping Trainee performs various mapping administrative duties and basic mapping functions. Performs other duties as assigned by supervisor.

Job Functions

- A. Mapping Clerical: Prepares and maintains deed logs and mapping registers as directed. Retrieves records such as deeds, maps, cards, etc., from files.
- B. Technical: Using computer assisted mapping, plots parcel using deed description, makes line changes, etc. Completes property change forms. Reproduces tax maps.
- C. Miscellaneous: Prepares receipts for maps or copies sold. Handles and accounts for funds received for services rendered by mapping department. Prepares general correspondence such as memos and letters for mapping supervisor. Files copies of all letters and memos as a part of vital records.

Cadastral Mapping Trainee Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of mathematics and geometry to calculate land and building areas, distances, units of measurement, etc.
- Skilled in English, math and spelling.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
- Ability to read and comprehend maps, records, deeds and other documents and correspondence.
- Ability to file documents and records.
- Ability to establish and maintain effective working relationships with taxpayers and coworkers.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

Other Characteristics: Valid Alabama Driver's License

Cadastral Mapping Trainee Education and Experience Requirements

High School Diploma supplemented by college/technical school level courses. Must successfully complete within 24 months of employment date the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama III – Basic Mapping and Alabama VII – Intermediate Mapping

CADASTRAL MAPPING TECHNICIAN I

Reports to:	Appraisal and Mapping Administrator or other senior mapping staff
Subordinate Staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Title Companies, Probate Office Employees, Other County Departments, Department of Revenue

Job Summary

Under the supervision of a senior cadastral mapping technician the Cadastral Mapping Technician I uses computer-assisted mapping to update and maintain the county tax mapping program. Performs record research activities. Creates new maps for files. Assists surveyors, title workers, attorneys, and property owners, as necessary. Performs other duties as assigned by supervisor.

Job Functions

- A. Plotting: Locates Property on map by reading deeds. Determines whether deed will require name change or split. Using Computer assisted mapping / GIS plots parcels using bearing and distance as provided in deed description. Determines location of newly developed subdivisions and scans, digitizes or plots on ownership maps as per recorded plats. Completes property change forms, to reflect current ownership and writes brief legal description when line changes are made. Obtains copies of ROW plats from county or state highway department and update map files as needed. Digitize or create new maps for files.
- C. Mapping Administration: Determines corrections to be made as indicated on error change forms. Verifies ownership by printout or assessment sheet. Performs record searches as required. Make ownership changes as per death or marriage certificates. Update line changes in mapping system as necessary. Makes sure deed reference on change form has been worked. Make changes if address on parcel error change form is more current than address on deed.
- D. Miscellaneous: Performs record research. Uses direct and reverse indexes in probate office to research title on problem deeds. Refers to lot books, assessments and plat books as references. Refers to apartment and miscellaneous books to map new condominiums. Uses index in probate office to locate wills. Uses index in circuit clerk's office to locate divorce decrees when necessary. Assists property owners and/or attorneys to resolve discrepancies or errors in ownership or property lines.

Cadastral Mapping Technician I Job Specifications

Qualifications
<u>Knowledge, Skills, and Abilities:</u>
<ul style="list-style-type: none">• Knowledge of principles and methods of tax mappings.• Knowledge of Alabama Department of Revenue specifications for property ownership map maintenance program.• Computer skills to operate and understand the functions of computer assisted mapping systems.• Mathematics skills, which include knowledge of geometry to calculate acreage, distance, convert units of measure, etc.• Writing skills to write legal descriptions accurately.

Cadastral Mapping Technician I Job Specifications (Continued)

- Drafting skills.
- Surveying skills.
- Ability to effectively communicate with supervisor, co-workers and public.
- Ability to read and understand legal documents, maps, aerial photos, basic records, etc.
- Ability to operate office machines such as digitizers, polar planimeter, calculator, copy machine, engineer's scale, drafting tools, Leroy lettering set, etc.
- Ability to interpret spatial data on aerial photos and determine planimetric features.

Other Characteristics: Must be 21 years of age. Must possess a valid Alabama driver's license.

Educational and Experience Requirements

Associate Degree in computer aided design and mapping, civil engineering technology geography or mapping related field, etc. Must have a minimum of 18 months experience in tax mapping. Prior education, training and experience in the mapping field or technical/vocational school certificates and courses in fields related to mapping may be given consideration in lieu of college level education.

Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama III – Basic Mapping and Alabama VII – Intermediate Mapping

CADASTRAL MAPPING TECHNICIAN II

Reports to:	Appraisal and Mapping Administrator or other senior mapping staff
Subordinate Staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Surveyors, Title Companies, Lawyers, Probate Office Employees, Other County Departments, Department of Revenue

Job Summary

Uses computer assisted mapping to update and maintain the county tax mapping program. Performs record research activities. Assists surveyors, title workers, attorneys, and property owners, as necessary. Assists with training of personnel in mapping procedures.

The Cadastral Mapping II position is distinguished from the Cadastral Mapping I position by an increase of mapping competency with more exercise of independent judgement and technical proficiency with the computer assisted mapping system. Performs other duties as assigned by supervisor.

Job Functions

- A. Plotting: Locates Property on map by reading deeds. Determines whether deed will require name change or split. Using Computer assisted mapping / GIS plots parcels using bearing and distance as provided in deed description. Determines location of newly developed subdivisions and scans, digitizes or plots on ownership maps as per recorded plats. Completes property change forms, to reflect current ownership and writes brief legal description when line changes are made. Obtains copies of ROW plats from county or state highway department and update map files as needed. Digitize or create new maps for files.
- B. Mapping Administration: Determines corrections to be made as indicated on error change forms. Verifies ownership by printout or assessment sheet. Performs record searches as required. Make ownership changes as per death or marriage certificates. Update line changes in mapping system as necessary. Makes sure deed reference on change form has been worked. Make changes if address on parcel error change form is more current than address on deed.
- C. General: Train and assist other personnel in mapping procedures, specifications and practical application of the computer assisted mapping system.
- D. Miscellaneous: Performs record research. Uses direct and reverse indexes in probate office to research title on problem deeds. Refers to lot books, assessments and plat books as references. Refers to apartment and miscellaneous books to map new condominiums. Uses index in probate office to locate wills. Uses index in circuit clerk's office to locate divorce decrees when necessary. Assists property owners and/or attorneys to resolve discrepancies or errors in ownership or property lines.

Cadastral Mapping Technician II Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of Alabama Department of Revenue computer assisted mapping and GIS procedures and standards.
- Knowledge of principles and methods of tax mappings.
- Knowledge of Alabama Department of Revenue specifications for property ownership map maintenance program.
- Computer skills to operate and understand the functions of computer assisted mapping systems.
- Mathematics skills, which include knowledge of geometry to calculate acreage, convert units of measure, etc.
- Writing skills to write legal descriptions accurately.
- Drafting skills.
- Surveying skills.
- Ability to effectively communicate with supervisor, co-workers and public.
- Ability to read and understand legal documents, maps, aerial photos, basic records, etc.
- Ability to operate office machines such as digitizers, polar planimeter, calculator, copy machine, engineer's scale, drafting tools, Leroy lettering set, etc.
- Ability to interpret spatial data on aerial photos and determine planimetric features.

Other Characteristics. Designation as an Alabama Certified Mapper through ALDOR Property Tax Education and Certification program. Must be 21 years of age. Must possess a valid Alabama driver's license.

Education and Experience Requirements

Associate Degree in computer aided design and mapping, surveying, civil engineering technology, geography or mapping related field, etc. Must have a minimum of three years experience as a Cadastral Mapping Technician. Prior training in mapping or work experience in the mapping field and/or computer assisted mapping may be given consideration in lieu of college level education.

CADASTRAL MAPPING TECHNICIAN III

Reports to:	Appraisal and Mapping Administrator or other senior mapping staff
Subordinate Staff:	None
Other internal contacts:	Appraisal Department Employees, Revenue Office Personnel
External contacts:	Taxpayers, Taxpayer Representatives, Real Estate Agents and Appraisers, Surveyors, Title Companies, Lawyers, Probate Office Employees, Other County Departments, Department of Revenue

Job Summary

Uses computer assisted mapping to update and maintain the county tax mapping program. Performs record research activities. Assists surveyors, title workers, attorneys, and property owners, as necessary. Trains personnel in mapping procedures and computer assisted mapping techniques.

The Cadastral Mapping III position is distinguished from the Cadastral Mapping II position by demonstration of overall mapping competency, exercise of independent judgement and significant technical expertise with the computer assisted mapping system. Performs other duties as assigned by supervisor.

Job Functions

- A. Supervision: Plans, assigns and coordinates the work of the mapping staff. Insures that the county mapping program is current as required by the Property Tax Plan for Equalization and the Alabama Appraisal Manual. Plans and implements in-house training programs. Assists mapping staff with problems in performance of their duties.
- B. Technical: Responsible for the integrity, accuracy and security of the computer assisted mapping system and the associated mapping data. Trains and assists mapping technicians with computer assisted mapping / GIS system. Performs mapping duties as needed. Coordinates property tax mapping functions and data (including aerial photography) with other using agencies.
- C. General: Determine corrections to be made as indicated on error change forms and routes change forms to appraisal and assessment as necessary. Verifies ownership or new ownership changes and resolves any discrepancies. Update line changes in mapping system as necessary. Makes sure deed reference on change form has been worked. Coordinate property address changes.
- D. Miscellaneous: Assists property owners, individual taxpayers, businesses, attorneys and other departments and agencies to resolve discrepancies or errors in ownership or property lines. Performs record research. Resolves problems with taxpayers as necessary.

Cadastral Mapping Technician III Job Specifications

Qualifications

Knowledge, Skills, and Abilities:

- Knowledge of Alabama Department of Revenue computer assisted mapping and GIS procedures and standards.
- Knowledge of principles and methods of tax mappings.

Cadastral Mapping Technician III Job Specifications (Continued)

- Knowledge of Alabama Department of Revenue specifications for property ownership map maintenance program.
- Computer skills to operate and understand the functions of computer assisted mapping systems.
- Mathematics skills, which include knowledge of geometry to calculate acreage, convert units of measure, etc.
- Writing skills to write legal descriptions accurately.
- Drafting skills.
- Surveying skills.
- Ability to effectively communicate with supervisor, co-workers and public.
- Ability to read and understand legal documents, maps, aerial photos, basic records, etc.
- Ability to operate office machines such as digitizers, polar planimeter, calculator, copy machine, engineer's scale, drafting tools, Leroy lettering set, etc.
- Ability to interpret spatial data on aerial photos and determine planimetric features.

Other Characteristics. Designation as an Alabama Certified Mapper through ALDOR Property Tax Education and Certification program. Must be at least 21 years of age. Must possess a valid Alabama driver's license.

Education and Experience Requirements

Associate Degree (Bachelor Degree preferred) in a field related to mapping, surveying, civil engineering technology, etc. Must have a minimum of five years experience as a Cadastral Mapping Technician. Prior training and experience in the mapping field may be given consideration in lieu of college level education.

ADDENDUM E - Property Tax Administration Computer Systems

The following **Minimum Specifications** for property tax software must be met by any county purchasing new, upgrading, or replacing Property Tax Administration software or computer systems (or any part thereof) paid for out of the appraisal and mapping budget. Exceptions for ordinary and reasonable maintenance services for a system currently installed in a county will be considered on an individual case basis.

The purpose of these specifications is to set standards and procedures to be used by all counties in their property tax software package. These specifications identify the minimum requirements a software package must meet.

A. BASIC SYSTEM REQUIREMENTS

1. The system must operate in real time, on an online, interactive basis using a relational database that is user definable.
2. Values updated from data entry must be in real time and instantly displayed.
3. The property tax system must be table driven.
4. Tables must have the capability of being updated by the user without programmer support.
5. The system must employ Standard Query Language (SQL) and Open Database Connectivity so that all programs are free to talk to each other. The system must be capable of the following connections:
 - a. Real-time interface with GIS or Digital Mapping packages.
 - b. Interface with Imaging Systems.
 - c. Interface with hand-held field data collection computers.
 - d. Must be web enabled to provide optional interface with the Internet.

6. The system must use standard SQL commands so that all stored data can be retrieved and downloaded to other media.
7. The system must have the capability of handling user definable multiple years (minimum of four, a complete reappraisal cycle is preferable) of data online simultaneously.
8. The system must have the capability of split screen comparisons of multi year data values and property record cards.
9. The system must be a Graphical User Interface with point and click technology.
10. The system should provide an online user manual with context sensitive help. If it is not available, a published user manual must be provided to the appropriate county personnel and to the Department of Revenue, Property Tax Division prior to any installation of the property tax system.
11. The computer system provider must describe capabilities in the area of Alabama property tax experience, CAMA, appraisal training, programming staff, and training staff.
12. Vendors must regularly schedule user group meetings at least annually.
13. The property tax system must have the capability of system security lockout by user, function, screen, or report.
14. Off-site property tax system providers must have a Help Desk operation staffed by qualified personnel and accessible by a toll-free telephone number for customer support.
15. The property tax system must produce all reports required by the Department of Revenue, the Department of Finance, and the Examiners of Public Accounts. Reports must be able to be printed as well as written to electronic media.

16. The property tax system must have the capability of running an errata report for differences between appraised values and assessed values.
17. The property tax system must have the capability to audit or track changes made to the database/each parcel and print a report of all changes made and ID of person making change along with computer location of change.
18. The CAMA portion of the property tax system must have the capability to interface with assessment and collection programs if they are not provided with the package.
19. The system must provide a data backup system. The backup medium must meet the requirements of the Department of Archives and History, and it must comply with appropriate industry standards. The backup system must have multiple backup options, including daily and weekly backups of database tables, and a quarterly backup of all system programs (operating system, application programs, etc.).

B. REAL PROPERTY APPRAISAL

Real property appraisal must be accomplished in accordance with the procedures specified by the Alabama Appraisal Manual. The program must provide appraisal by the cost, comparable sales, and income methods and it must allow for the selection of the most appropriate of the three approaches to value as determined necessary by the user.

1. The CAMA system must have a drawing package with the ability to:
 - a. Be interactive with the database so that the sketch or any change made to the sketch is reflected in the database.
 - b. Produce graphical footprint sketches by mouse and keyboard.
 - c. Handle angles, circles, and curves in sketch and calculations.
 - d. Detect drawing closure errors and identify correction required to close or automatically close drawing.

- e. Re-scale drawing for optimum view while sketching (auto re-scale preferred).
 - f. Allow user definable drawing area names.
 - g. Zoom in on drawing.
 - h. Copy drawings to speed data entry.
 - i. Handle multiple buildings per parcel and multiple drawings per building.
 - j. Handle drawings for detached buildings.
 - k. Handle site plan building placement.
 - l. Allow square footage to be entered in lieu of drawing for complicated improvements.
2. The real property system must provide a mapping interface for computer assisted mapping. In the absence of computer assisted mapping the real property system must have the following abilities:
- a. Create a parcel number and assign ownership information and legal description.
 - b. Create mapping change forms.
 - c. Create a mapping deed register.
3. Land valuations must have the following capabilities.
- a. Mass update by valuation zone.
 - b. Mass update by land use.
 - c. Mass update by size or area.
 - d. Mass update by front feet, square feet, lot or unit, and acres.
 - e. Mass update by user-definable adjustments, user-definable depth tables, and user-definable update tables.
4. The real property appraisal system must have the capability to display values calculated by all three approaches to value (when used) and it must allow the user to select the most appropriate value method.

5. Cost approach to improvement valuations must have the following capabilities.
 - a. Mass update by valuation zone.
 - b. Mass update by class.
 - c. Mass update by size.
 - d. Mass update by user-definable depreciation.
 - e. Handle multiple depreciation tables related to user-definable elements.
 - f. Mass update by index or other user-definable elements.
 - g. Handle multiple square foot tables.
 - h. Mass update by use code.
 - i. Extra features should have the capability of being updated by extra features code, size or area, class, or quality.
 - j. Handle additional user-definable tables as directed by the Department of Revenue.

6. The real property appraisal system must have the capability of valuing by the comparable sales approach and be able to perform the following:
 - a. Display all qualified comparable sales.
 - b. Automatically adjust comparable sales is desirable but not mandatory.
 - c. Accept user-definable parameters for sale searches.

7. The real property system must have the capability of valuing by the income approach (pro-forma statement method) and be able to perform the following.
 - a. Individual income (contract) approach to value.
 - b. Use multiple income records per parcel.
 - c. Generate reports from data entered to build typical market rents and other user-definable data elements according to use code or building type.

- d. Value properties by gross rent multiplier and gross income multiplier.
 - e. Building residual and land residual techniques are desirable but not mandatory.
8. The real property system must have the capability of performing sales/ratio analysis reporting according to the following:
- a. Standard appraisal statistics including but not limited to mean, weighted mean, median, coefficient of dispersion, standard deviation, and price related differential.
 - b. Stratification by Department of Revenue and user definable data elements.
 - c. Graphic analysis plot of sales ratio results is desirable but not mandatory.
9. The real property system must have the capability of producing comparable sales reports by:
- a. Parcel number range
 - b. Valuation zone
 - c. Use code
 - d. Improvement type
 - e. Improvement size
 - f. Improvement class
 - g. Effective age and depreciation
 - h. Land use, size, and zoning
 - i. User-definable data elements
 - j. Value per square foot based on user-definable data elements.

10. The real property system should have the capability of preparing the following reports using the options stated in number 9 above:
 - a. Land analysis
 - b. Extra features
 - c. Building analysis
 - d. Parcel inventory analysis
 - e. Value and stability analysis

11. The real property system must have the capability of selecting data, records, and property record cards according to the following formats.
 - a. Parcel number
 - b. Name
 - c. Property address
 - d. Account number
 - e. User-definable data elements

12. The real property system must have the capability of property record printing based on selection criteria stated in number 9 and number 11 above.

13. The real property system must have the capability of WHAT IF reporting based on the selection criteria stated in number 9 above.

14. All real property reports and data must be available for WHAT IF analysis.

15. The real property system must have split screen capability to compare current and WHAT IF screens, tables, and property record cards online.

C. PERSONAL PROPERTY APPRAISAL

The business personal property program must perform the appraisal process in accordance with the appraisal methods and requirements set forth in the Alabama Business Personal Property Appraisal Manual.

1. Required Tables – these tables are provided to each vendor by ALDOR
 - a. Composite Factor
 - b. Business ID Codes
 - c. Grid Values
2. Data Capture Requirements
 - a. Business Information Detail
 - i. Business Information Detail must include the individual fields and be able to electronically accept the following:
 1. County Code – 4 characters – number based upon tag issuing criteria
 2. Account Number – 32 characters
 3. Tax Year – 4 characters
 4. Company Name – 80 characters
 5. Business Description – 80 characters
 6. Doing Business As – 80 characters
 7. Date Business Established – 8 characters (MM/DD/YYYY)
 8. Business Type – 80 characters
 9. Owner First Name – 20 characters
 10. Owner Last Name – 50 characters
 11. Owner Email Address – 50 characters
 12. Business Mailing Address 1 – 80 characters
 13. Business Mailing Address 2 – 80 characters
 14. Mailing Address City – 80 characters
 15. Mailing Address State or Country – 32 characters
 16. Mailing Address Zip Code – 10 characters
 17. Mailing Address Zip Code Extension – 4 characters
 18. Business Physical Address 1 – 80 characters
 19. Business Physical Address 2 – 80 characters
 20. Business Physical Address City – 80 characters
 21. Business Physical Address State – 32 characters
 22. Business Physical Address Zip Code – 10 characters
 23. Business Physical Address Zip Code Extension – 4 characters
 24. Contact Name – 50 characters
 25. Contact Phone Number – 20 characters
 26. Contact Email – 50 characters

b. Parts A-F Detail with Notes

i. Part A must include the individual fields and be able to electronically accept the following:

1. Asset Description - 256 characters
2. Acquisition Date – 8 characters (MM/DD/YYYY)
3. Acquisition Cost – 12 characters
4. Economic Life – 3 characters
5. Market Value – 12 characters – must be the product of acquisition cost and composite factor (assigned based upon economic life and acquisition date) (this field must be added to market value for assessment calculation)
6. Override Value – 12 characters (To be applied on an asset-by-asset basis or as a percentage of all assets) (if this field is populated, it must be added to market value for assessment calculation in place of #5 (market value) above)
7. Economic Obsolescence Percentage – 4 characters (To be applied on an asset-by-asset basis or as a percentage of all assets to the market value)
8. Adjusted Market Value – 12 characters – must be the product of market value and economic obsolescence percentage (if this field is populated, it must be added to market value for assessment calculation in place of #5(market value) above)
9. “Exempt” check box – if this box is checked the asset is exempt and must not be included in the market value for assessment (Exempt check box must be on an asset-by-asset basis)
10. Part A Notes from taxpayer – 256 characters

ii. Part B must include the individual fields and be able to electronically accept the following:

1. Model Year – 4 characters (YYYY)
2. Make – 32 characters
3. Model – 80 characters
4. Tag Number – 10 characters
5. Vehicle Identification Number - 17 characters
6. Vehicle Description – 80 characters
7. Acquisition Date – 8 characters (MM/DD/YYYY)
8. Acquisition Cost – 12 characters
9. Cost of Add-on – 12 characters
10. Market Value – must be the product of 10-year economic life composite factor and **Cost of add-on** based upon

- acquisition date field – 12 characters (this field must be added to market value for assessment calculation)
11. Override Value – 12 characters (To be applied on an asset-by-asset basis or as a percentage of all assets) (if this field is populated, it must be added to market value for assessment calculation in place of #10 (market value) above)
 12. Percentage Adjustment – 4 characters – must be a percentage in decimal format
 13. Adjusted market value – 12 characters – must be the product of market value and percentage adjustment (if this field is populated, it must be added to market value for assessment calculation in place of #10 (market value) above)
 14. Part B Notes from taxpayer – 256 characters
- iii. Part B-1 must include the individual fields and be able to electronically accept the following:
1. Model Year – 4 characters (YYYY)
 2. Make – 32 characters
 3. Model – 80 characters
 4. Tag Number – 10 characters
 5. Serial Number – 80 characters
 6. Trailer Description – 80 characters
 7. Trailer Length – 2 characters
 8. Acquisition Date – 8 characters (MM/DD/YYYY)
 9. Market Value – 12 characters (this field must be added to market value for assessment calculation)
 10. Percentage Adjustment – 4 characters – must be a percentage in decimal format
 11. Adjusted market value – 12 characters – must be the product of market value and percentage adjustment (if this field is populated, it must be added to market value for assessment calculation in place of #9 (market value) above)
 12. Part B-1 Notes from taxpayer – 256 characters
- iv. Part D must include the individual field and be able to electronically accept the following:
1. Asset Description –10 characters – Description is limited to Computers, Equipment, Machinery, Furniture, Fixtures and Other
 2. Cost as of October 1 –12 characters
 3. Total Anticipated Cost – 12 characters
 4. Anticipated In-Service Date – 8 characters (MM/DD/YYYY)

5. Market Value – 12 characters – must be the product of cost as of October 1 and 100% (this field must be added to market value for assessment calculation)
6. Part D Notes from Taxpayer – 256 characters
- v. Part E must include the individual fields and be able to electronically accept the following:
 1. Name of Lessor – 80 characters
 2. Address of Lessor – 80 characters
 3. Type of Asset Leased – 50 characters
 4. Quantity of Asset Leased – 10 characters
 5. Date of Lease – 8 characters (MM/DD/YYYY)
 6. Term of Lease – 100 characters
 7. Annual Rent – 12 characters
 8. Part E Notes from taxpayer – 256 characters
- vi. Part F must include the individual fields and be able to electronically accept the following:
 1. Owner Name – 80 characters
 2. Property Address – 80 characters
 3. Area – 10 characters (this field is to indicate the square footage occupied by the leased equipment)
 4. Property Type – 256 characters
 5. Part F Notes from taxpayer – 256 characters
- c. Date Business Closed or Sold and pdf attachment
3. System must be able to attach pdf files to taxpayer records
4. System must have the ability to transfer data to and from a SFTP site in csv format
5. System must allow additions and deletions to each section of the personal property return (Parts A-F)
6. System must calculate market value using the following:
 - a. Composite Factor Table
 - b. Grid table
 - c. Other known factors as determined and stated in these specifications
7. System must use all “Parts” market value fields, override fields and/or adjusted market value fields to compute total market value for a taxpayer. If override field is not populated, market value field must be used in computation. If override field is populated, override field must be used in computation. If adjusted market value field is populated, adjusted market value field must be used in computation.

8. System must provide an audit trail for each county employee. Any changes, comments, overrides, etc. made in the system must be maintained as to which employee made the change on what date and time.
9. When an asset is added to the CAMA system with an acquisition date prior to the current year, the system must be able to recognize and flag the user that an escape tax bill may be required.
10. The system must recognize when an asset is purchased after the lien date of the current assessment year and apply a \$0 value to that asset. However, the asset must be maintained in the system so that it is taxed properly in future years based on the acquisition year.
11. The system must allow for changes to the taxing jurisdiction millage rates. Based upon the current statutes, various millage rates and jurisdictions may have abatements for any number of years. County personnel must be able to customize the millage rates to be applied for each assessment.
12. System must have the ability to allow for an asset to be noted as "Exempt"; therefore, listed but not included in the market value of the taxpayer.
13. System must create and generate a listing for delinquent tax notices to be mailed in accordance with §40-7-19, Code of Ala. 1975.
14. System must have the capability to link the real property and personal property collection system so that a personal property account may be flagged for collection prior to accepting payment on a real property parcel.
15. System must have the capability to generate "tax sale" documents for the sale of business personal property on unpaid accounts.
16. System must have the capability for user defined queries and reports allowing the county personnel the ability to create any queries and/or reports from their workstation and export to Microsoft Excel. These queries and reports must also be in a print ready format.
17. System must have the capability to run reports for comparisons/differences between appraised values or assessed values.
18. System must have the capability to input aircraft information and values as set forth by ALDOR.

D. TAX ASSESSMENT AND ABSTRACT SYSTEM

1. The program must print an abstract form for all properties.
2. The assessment program must be able to maintain assessment control information. This includes county name and number, the tax assessing official's name and address, the current valuation year, and other like items. The program must provide entry and modification of the taxpayer mailing address, assessment classification, exemptions, current use valuations, zoning code, taxing district, exempt code, mailing address, comments, and other pertinent assessment data. etc.
3. This program must list all properties that have changed from a user specified status to a new status (IE. Non-exempt to exempt, market to use values, etc.). The report compares prior year taxes to the current taxes and lists the owner name, parcel number, prior year valuation and current year valuation.
4. After completion of all valuation, the system must produce valuation notices and values must be posted to the history for future reference. A parcel must be able to have any number of history records. User should have access to historical year information by entering the year of the history records to be reviewed.
5. This program must provide view-only access to tax abstract information. The records should be able to be accessed by account number, owner name, address, parcel number, new parcel number, valuation zone code or PPIN. Once a property is selected, the system should be able to display the current value as well as up to 10 years of historical valuations.
6. The user must have the ability to review the historical valuation or the sales history file. Parcels must be accessible by account number, owner

name, property address, parcel number, new parcel number, valuation zone code or PPIN.

7. The program must be able to print a listing of selected real property records. The user must be able to sort the report by account number, owner name, parcel number, mortgage company, address, tax district or exempt code. User must be able to define a brief, one-line printout or full detail of values, address, and legal description. User must also be able to select records which have been added or modified within a specified date range. For mortgage companies, user may select a range of codes to be included. For all options, user may select a list of tax districts to be included. The one-line report must show the taxing district, account number, parcel number, owner name, mailing address, number of acres and the first line of the legal description. The detail report includes all of the above plus the full legal description, the valuation detail by value class, zoning, and the exempt code.
8. All assessment value calculations must round to the nearest twenty-dollar (\$20.00) increment.
9. The system must calculate all taxes and assessment fees.
10. Calculate current use rollbacks.
11. All millage rates and fees must be table based.
12. Must be able to define the allowable tax districts. All properties must be located in a taxing district. Each entry must consist of a code and a description of the district. These must coincide with the districts used for tax collection purposes and must produce a hardcopy reference of the taxing district codes.

13. This program must be able to prepare and print a summary report of all values and exemptions for each taxing district and for the entire county.
14. System must print the certificate of assessment form and have the capability to reprint the certificate of assessment form when the personal property account has been completed after the receipt of amended returns.
15. System must be capable of updating the list of corporations and public utilities.

E. AD VALOREM TAX COLLECTIONS SYSTEM

The Tax Collection application software must include the following functional programs:

1. Calculate and Print tax bills.
2. Produce reports and provide for collection for the following types of transactions:
 - a. Original Tax Bill Payments
 - b. Supplement Tax Bill Payments
 - c. Escape Tax Payments
 - d. Land Sale Payments
 - e. Reversals of Payments
 - f. Credits
 - g. Refunds
 - h. Partial Payments
 - i. Redemption Payments
3. Calculate all collector fees and interest due.

4. Receipts must be printed online for all transactions.
5. System must keep running total for multiple transactions.
6. Change due is calculated by system.
7. Accept payments by cash, check, credit card or electronic funds transfer.
8. Payoffs by account allowed - just enter account number.
9. Posting date allows entering mail and posting to another date.
10. Detail daily balance report allows for balancing of cash drawer at end of day.
11. Settlement report distributes monies to user defined account.
12. Land redemption must allow eleven years of taxes to be collected on one entry screen.
13. The program must provide for full-computerized accounting of all monetary activities. This program is used to enter any collections that do not fit into standard categories. It may be used to record such items as fees for making copies, notary applications, attestations, tax deeds, handicap, deposits, mail fees, etc.
14. The system must produce the following documents for final settlement:
 - a. Interest
 - b. Current Use Roll Back List
 - c. Errors and Supplements
 - d. Escape Lists
 - e. Insolvent List

- f. Litigation List
- g. Lands Bid in List
- h. Refunds List
- i. Form DFC12
- j. Form DFC22
- k. Certificate of Land Sold and Bought by the State
- l. Certificate of Land Sold for Taxes and Purchased at Tax Sale by An Individual
- m. Delinquent Tax Docket of Real Estate
- n. Work Sheets for Final Settlement

F. MISCELLANEOUS ITEMS REQUIRED BY PROPERTY TAXING OFFICIALS

- 1. Forms or reports
 - a. Deed to Purchaser
 - b. Delinquent Tax Notice
 - c. Delinquent Tax List
 - d. Court Notice
 - e. Book of Lands Delinquent Taxpayers List
 - f. Delinquent List for Newspaper
 - g. Tax receipts for Act 48 and Act 91 exemptions
 - h. Manufactured housing decal detail report
 - l. Renewal Notices

- 2. The system must be capable of managing each fund item to include, but not limited to the following list:
 - a. State General
 - b. State Old Soldier
 - c. State School
 - d. County Reappraisal Cost Fund

- e. County General
- f. County Road & Bridge Fund
- g. All school Distributions
- h. Timber Fee
- i. Late Assessment Fee
- j. Late Collection fee
- k. Interest
- l. Probate Judge Court Notice Fee
- m. Revenue Commissioner Court Notice Fee
- n. Postage
- o. Advertising
- p. Overbid
- q. Tax Sale Fee Probate Judge
- r. Tax Sale Fee Revenue Commissioner
- s. Photocopies
- t. Notary Applications
- u. Attestations
- v. Tax Deeds
- w. Duplicate Decal Fees
- x. Other miscellaneous fees

G. CASH BOOK SYSTEM

Software must include Cash Book applications software for the following programs:

1. The Cash Book Software Bookkeeping system must provide a computerized method to obtain uniformity in the collections of fees from all collection sources then distribute the monies to each entity due the funds. The system must comply with the Alabama Department of Examiners of Public Accounts guidelines.

2. The Cash Book Software must be able to operate as a stand-alone program or be linked to other programs. User should have the option to link to other applications such as Marriage License, Conservation License, Boats, Motor Vehicle Tags & Titles, Privilege License, Manufactured Homes, Record Room Collections and Miscellaneous Collections.
3. The Software must support the reconciliation of the monthly bank statements.
4. The software must produce the following cash reports:
 - a. Daily Cash Report by operator Name or Cash Drawer
 - b. Distribution of All Fees Collected
 - c. Distribution of Ad Valorem Taxes
 - d. Alpha Listing of Collections
 - e. Distribution of any other taxes, fees, or interest

H. MANUFACTURED HOMES SYSTEM

The following functional programs must be included in the Manufactured Homes application:

1. Online registration and collection of fees program is used to enter all collections for mobile home registrations. User may issue a new registration or renew an existing registration. Each record contains the decal number and year, the transaction type (New, Renewal, Transfer, Move Permit, Replacement and Correction), the expiration date, name and address of owner, location of home, date acquired, date entered state, make, model and year, width and length, registration class, color, VIN numbers, taxing district, exempt code and all tax, penalty, and citation amounts. After calculating the amounts due, the system displays a pay-off screen. User may then enter the amount tendered and method of payment

(cash, check or credit card). The system will compute the change and print the registration form.

2. Registration Inquiry program must provide view access to the manufactured homes index. The files must be accessible by the owner name, decal number, VIN, location, application date or the computer file number.
3. Decal Inventory program must track decals received from the State and keep a running inventory of decals issued and on hand.
4. System parameters program is used to maintain system values necessary to the operation of the collection programs. For each collection month and year, the system maintains the basic registration fees, the reduction percent for older housing, the quarterly prorated fee percentages, the sales tax rate, and other fees.
5. City and school code program is used to edit the names of the various city and school codes. Each code is 2 digits and consists of a 20-character description of the city or school.
6. Taxing districts program is used to maintain the districts. Each entry tells the system the percentage distribution of fees for the State, county, city (if applicable) and schools.
7. The System must print a settlement report that summarizes all collections for a date range. The total for all taxes and fee classes (Registration fees, move permits, etc.) is totaled. User may optionally print a detail listing of each transaction. The detail may be sorted by decal number, owner name or by date of issuance.

8. The system must provide a move permit report that lists all collections of move permits for a user specified date range. The report must be sorted by the move permit number, the decal number or the owner name.
9. The system must provide a sequence check report that allows user to verify that all permit and decal numbers are accounted for. User may select either decal sequence or permit sequence. The report shows the decal or permit number, the owner name, the decal type and year and the status (duplicate or missing).
10. The program must prepare a renewal postcard for mobile homes registrations. Each card shows the owner name, a description of the home and the amount of taxes due. A user message may also be printed.
11. The program must print a list of all registered manufactured homes by user define sorts and ranges.

H. MOTOR VEHICLE AD VALOREM TAX ASSESSMENT SPECIFICATIONS

The following requirements are intended to serve as a gauge in evaluating software developed for use in registering automobiles in the State of Alabama. The recommendations were developed with the intention of achieving standardization among the various counties in how property is valued, assessed, and taxes calculated. These requirements are applicable only to ad valorem tax procedures.

1. The system must provide for online assessment of vehicles as follows:
 - a. Vehicle Identification Number (VIN) Validation - the system must evaluate the 17-digit VIN to determine its accuracy. The system will evaluate the following VIN positions when registering an automobile, light pickup truck, heavy truck/tractor, or motorcycle.

VIN Characters Evaluate the VIN to determine that characters that are not used in the VIN are not entered into the system.

Position 9 Using the check digit formula, determine if the check digit is valid, which will indicate if the VIN is correct.

Positions 1-3 Using information provided to determine what make the vehicle is and populate the appropriate field in the assessment program.

Position 10 Using information provided, determine the year model of the vehicle, and populate the appropriate field in the assessment program.

- b. Vehicle Valuation by VIN (automobiles, light trucks, heavy truck/tractors, motorcycles) - When a correct VIN is entered into the system, the system must take VIN positions 4-8 to determine what individual vehicle is to be assessed. This must be done each time an assessment is made (first time registrations, renewals, transfers, etc.) Once the appropriate vehicle is identified, the system must populate the appropriate field in the program with the current market value.

If a program search returns with multiple vehicles, the system must display a list of the results, and prompt the system operator to select from the list. Once a selection is made, the system must retain the selection, and populate the appropriate field in the program with the current market value.

- c. Vehicle Valuation (travel trailers, recreational vehicles, camping trailers, semi-trailers, utility trailers) - Vehicles that do not have a standardized VIN will be valued using valuation schedules. To identify these types of vehicles, the system must prompt the operator to make selections from the categories listed below. Once the selections have been made the system must populate the appropriate field in the program with the current market value.
- (1) Vehicle Type
 - (2) Vehicle Make
 - (3) Vehicle Year
 - (4) Vehicle Length
- d. Vehicle Valuation of Unique Vehicles - Vehicles that are not able to be valued using either item B or C above must be valued using the value of a comparable vehicle or by the original purchase price of the vehicle. The system must have the ability to allow the operator to override the automatic valuations described above and give the operator the ability to insert actual market values into the system. The system must then have the ability to process this market value, retain it for use in calculating subsequent year market value and assessed value using the original market value, and continue processing the registration.
- e. Assessment levels - When the program has determined the market value, the program must evaluate the vehicle to determine the assessment level (Class I, Class II, and Class IV) of the vehicle. This step must not be defaulted based on the vehicle types embedded in the vehicle valuation database file, nor by the type of tag being purchased by the registrant.

- f. Assessed values - When determining the assessed value, the system must calculate the appropriate assessed value by multiplying the market value by the assessment level, and then rounding to the nearest increment of \$20.
- g. Partial year assessments - The assessed value must be calculated exactly as required above. The assessed value will then be prorated by dividing the full year assessed value by 12 and then multiplying by the appropriate number of months.
- h. Tax Calculations - Once an assessed value has been calculated, the system must have the ability to determine the correct millage rate based on user defined criteria and to calculate ad valorem taxes. The system must have the ability to allow users to update the millage tables on demand.
- i. Retaining Registration Records - Whenever a transaction is processed, the system must create new records based on the existing record, but the system must never destroy previous registration records.
- j. Interest and Penalties on Ad Valorem Taxes - Once current ad valorem taxes have been calculated the system must determine whether the registrant is late paying the taxes. To do so, the system must evaluate the date of last registration. If it is determined that the registration is late (taxes are delinquent for less than 1 tax year or 12 months), then the program is to charge interest at rate of 12 percent per year or one percent per month. If the registration is late for more than 12 months, then the system must charge all applicable interest plus a 10 percent penalty.

- k. Calculating late fees, penalties, etc.- the system must use the correct market value for the tax year that taxes are being collected, printing a separate receipt for each tax year.

- l. Data Output - The system must be able to handle multiple transactions simultaneously with all changes, updates, etc. being made in real time. The data output must be user specific with each workstation having a designated output device.

- m. Online Inquiry - In the event that it is unable to determine when a vehicle was last registered, or to research VIN problems, the system must have the capability to connect electronically to query the State Motor Vehicle Registration and Title database to query that information.

- n. Data Inquiry - The system must allow users to query information contained in the database. The users must be able to access or initiate registrations by searching on Last Name, Address, Decal Number, or Tag Number. The system must have the ability to accept the selection made by the user and start the registration process.

- o. Forms and reports - The system must produce all forms and reports required by the Department of Revenue, Department of Finance, Department of Examiners of Public Accounts, and other applicable local government entities.

Addendum - F Budgeting and Accounting

The following appraisal and mapping budget procedures and responsibilities are prescribed under the authority of §40-7-61, §40-7-62, §40-7-64, and §40-7-68, Code of Ala. 1975.

1. Appraisal and Mapping Budget Submissions and Review

a. The county official charged with the responsibility for the appraisal and mapping departments shall submit a preliminary budget to the Property Tax Division no later than **July 1** of each year. ***Note: If you need assistance in preparing the budget, notify this office in advance so that your proposed budget will be received in a timely manner.***

(1) The preliminary budget submission shall include the following information:

(a) Preliminary line-item budget (using the county's line items)

(b) Employee list showing name, job title, annual salary, and whether full or part time status

(c) Itemized list or other explanation of what specific expenses/vendors are included in consolidated or generally-titled line items (i.e.: maintenance items, "Contract Services", "Other Expenses")

(d) Copies of all contracts, cost estimates, service agreements, descriptions of potential projects, etc. with notations that identify the line item used to allocate each

(2) The preliminary budget submitted by each county will be reviewed to assure it is adequate and reasonable for the applicable fiscal year's planned appraisal/mapping activities. Any problems relating to the budgeting of line items or costs must be resolved prior to submission to the county commission.

- (3) The manager of the budget administration section of this office will write a letter to the responsible official informing him or her that the review is complete and appears to be in order (copies are also sent to budget preparation staff, as advised, and the county administrator). Upon concurrence by the Property Tax Division and the responsible county official, the official shall immediately submit the proposed budget to the county commission for final approval.
 - (4) Representatives of the Property Tax Division of the Department of Revenue are available to appear before the county commission to support the proposed budget.
- b. Once the county commission approves the appraisal and mapping budget, it must be forwarded to the Property Tax Division on or before October 1.
- (1) The final budget submission shall include the following information:
 - (a) Final line-item budget (using the county's line items)
 - (b) Updated employee list if salaries/personnel were adjusted (total salaries should match the budgeted amount)
 - (c) Letter or signed statement confirming the commission's approval and date it occurred
 - (d) Balance of unencumbered funds remaining in the account as of September 30 and whether the county will carry over or refund the balance (see section 3 for information on this process)
 - (2) The Property Tax Division will review the final budget, examining any changes made since the preliminary review, discuss any problems with budgeting line items/costs, and give approval. The Division will send an approval letter which includes a copy of the final budget, as well as, a pro-rata withholding breakdown based on the final budget amount and the unencumbered fund balance information provided (see section 3). Copies of the approval letter will be sent to the collecting and assessing

official(s), the commission office, and the Department of Examiners of Public Accounts.

2. Line Item Recommendations, Minimum Requirements, and Prohibited Items

- a. The Department of Revenue does not dictate a specific set of expenditure object codes but requires that counties ensure their codes are in agreement with generally accepted accounting standards and are consistent with the codes adopted by other counties in the state such as those advised by the Association of County Commissions of Alabama.

Generally, the following groups of expenditure object codes are recommended for the functions listed. These are taken from the 2008 revision of the *County Finance Manual*:

- (1) **100-149**: Salaries/benefits (for appraisal/mapping/GIS employees only)
- (2) **150-199**: Services provided by others
 - Aerial photography
 - Legal services
 - Contract mapping
 - Printing and bookbinding
 - Copying/photo processing
 - Auditing services
- (3) **200-219**: Supplies and short-lived goods (under the county's capital assets threshold)
 - Office supplies
 - Fuels/lubricants
 - Tires/tubes
- (4) **220-229**: Operating leases and rentals (non-capital leases; leases which will not usually transfer title or the risks/rewards of ownership to the lessee)
 - Copy machine leases
 - Office equipment rentals
- (5) **230-242**: Repair and maintenance by others (labor and materials provided by others for maintenance to appraisal and mapping property)
- (6) **243-249**: Utilities

- (7) **250-259**: Communication services
 - Telephone
 - Cellular
 - Advertising (appraisal/mapping)
- (8) **260-269**: Travel
 - Per diem
 - Mileage
 - Lodging and meals
 - Meetings/Conference fees
 - Gasoline for county vehicles (travel)
- (9) **270-279**: Insurance
 - General liability
 - Surety bonds
- (10) **400-499**: Other current expenditures/expenses
 - Equipment and furniture (less than county's capital assets threshold)
 - Subscriptions
 - Books and pamphlets
- (11) **500-599**: Capital expenditures (greater than county's capital assets threshold)

b. The following areas are required as a minimum when budgeting and should be accounted for by using appropriate line items:

- (1) **Personnel salaries**: Only personnel assigned and performing duties in the appraisal and mapping/GIS departments may be included in the appraisal and mapping budget. All full and part time positions should be included, as well as vacant positions. Employees who have additional responsibilities outside of the appraisal and mapping/GIS departments may be included; however, their salaries should be "split," meaning *only a portion* of their total salary would be allocated in the appraisal and mapping budget. This portion is based on the estimated percentage of time the employee devotes to appraisal and mapping duties.

- (2) **Fringe benefits:** Includes employee benefits such as retirement contributions, health/dental insurance, social security, etc. (list separately using appropriate line items).
- (3) **Office supplies:** Used for the office supplies required by the appraisal and mapping/GIS departments.
- (4) **Motor vehicle maintenance and fuel:** For vehicles used exclusively for the appraisal and mapping/GIS departments, this includes purchases of new/used vehicles, as well as, the costs of maintenance and fuel for existing vehicles (list separately using appropriate line items).
- (5) **Capital expenditures:** Should be used to account for general purchases over the county's threshold for capital assets (usually \$5,000). Larger more expensive items, such as motor vehicles, should be listed separately in appropriate line items rather than under a general heading.
- (6) **Travel Expenses:** Includes mileage (not to exceed the state rate for the use of personal vehicles), lodging and meals (or per-diem, in lieu of), fuel for county appraisal/mapping department vehicles, etc.
- (7) **Data processing costs:** Includes the cost of implementation as well as annual maintenance on the appraisal and mapping portions of data processing hardware/software. Copies of contracts for implementation and annual maintenance agreements should be submitted with the budget for review and approval by the Department of Revenue. (See Section 5 for more information on data processing costs)
- (8) **Maintenance/leases on appraisal and mapping equipment/furniture:** Maintenance/leases on equipment used by the appraisal and mapping/GIS departments, other than data processing equipment (list using appropriate line items).
- (9) **Contract services:** Includes services such as auditing, mapping services, aerial photography, etc. which meet/exceed the Department of Revenue's specifications. (List using appropriate line items; also, send copies of all contracts for review and approval by the Department of Revenue)

- (10) **Communications expenses:** Includes telephones, cellular phones/cellular data plans, internet hosting, etc. (list separately using appropriate line items).
 - (11) **Utilities:** Should be listed separately using appropriate line items
- c. The following items shall not be included in the appraisal and mapping budget:
- (1) **Rent on office space:** rent, or prorated rents, on courthouse space and satellite office space.
 - (2) **Building maintenance costs:** Cost for repairs, maintenance, or upkeep on office or building space/grounds.
 - (3) **Membership fees for non-appraisal/mapping employees:** Dues, fees, or other charges for membership in organizations for any person not employed in the appraisal or mapping/GIS departments. This includes, but is not limited to, the Appraisal Institute, International Association of Assessing Officials or Alabama Association of Assessing Officials.
 - (4) **Advertising costs for non-appraisal/mapping purposes:** Costs of advertising unrelated items such as tax sales or exemption eligibility.
 - (5) **Licensing/membership/certification fees for outside organizations:** Application, license, and examination fees associated with licensing and/or certification with outside organizations such as the Alabama Real Estate Appraisers Board. (The Property Tax Division Director will consider funding on a case-by-case basis when individual membership in a local board of realtors is required as a condition of legitimately subscribing to a multiple listing service).
 - (6) **Costs of unapproved data processing/aerial photography vendors:** Vendors must be found on the Department of Revenue's list of approved vendors in order to be included in the appraisal and mapping budget. Additionally, any vendor that cannot meet the minimum standards for data processing and aerial photography will not be paid from this budget.
 - (7) **Data processing maintenance for non-appraisal/mapping items:** Only the data processing maintenance items related to appraisal and

mapping may be allocated in the appraisal and mapping budget. All other items must be allocated in an alternate county budget or budgets. (See Section 5 for more information on data processing costs)

3. Accounting

- a. The county tax collector/revenue commissioner will be given a pro rata breakdown of each agency's share of the appraisal and mapping budget along with authorization to withhold the monies from collections. The tax collector/revenue commissioner will remit the withheld monies to the county commission.
- b. The county commission must set up a **separate** appraisal and mapping interest-bearing account to maintain and to account for all monies withheld for appraisal and mapping purposes.
- c. All monies remaining at the end of the fiscal year shall be handled in one of the two following procedures, or a combination thereof, at the discretion of the county commission.
 - (1) Unencumbered money will revert to the tax collector/revenue commissioner who shall refund said money on a pro-rata basis to each agency from which it was originally withheld.
 - (2) The amount of money to be withheld from each agency for the new fiscal year will be reduced by the amount of money remaining in the appraisal and mapping account from the prior year.

Combination: A portion of the unencumbered money will be used to reduce the amount withheld from each agency for the new fiscal year (following option 2), and the remaining unencumbered funds shall revert to the tax collector/revenue commissioner to be refunded (following option 1).

- d. **The County Commission must zero out all the unexpended money according to one of the above procedures within 90 days of the close of the fiscal year.**
- e. **Funds in line items for high-cost special projects, such as GIS, aerial photography, etc. may be brought forward from one fiscal year to the next, considered encumbered funds, and shall not be refunded or reduced. (The Property Tax Division Director will consider for approval each project on a case-by-case basis.)**
- f. The county commission should loan the appraisal and mapping fund sufficient money from the county general fund to cover expenses until remittances are made by the tax collector/revenue commissioner.
- g. All interest earned from money on deposit in the appraisal and mapping account will remain in the appraisal and mapping account until it is distributed according to the procedure described in paragraph (c) of this section.
- h. All money received from the sale of maps, appraisal information, used computer equipment, used vehicles, and all other items originally purchased from the appraisal and mapping fund will be credited to the appraisal and mapping fund and distributed according to the procedure described in paragraph (c) of this section. A cash receipts register must be maintained indicating date and amount of money received, from whom, reason, and the date it was given to the county treasurer.
- i. All expenditures from the appraisal and mapping fund for supplies or equipment will require the submission of an invoice from the vendor identifying the item, cost per unit, and total cost, or a purchase order with the same information.
- j. All equipment (including furniture and vehicles) purchased with money from the appraisal and mapping fund shall be solely for the use of the appraisal

- and mapping program. Such items must be clearly identified as appraisal and mapping property and appropriately noted on county inventory and/or equipment lists. Any item purchased with appraisal and mapping funds which is transferred from an appraisal or mapping function, or which is sold, must be accounted for with the proceeds of the disposition credited to the appraisal and mapping fund. On a transfer of equipment to another county department, the fair market value of the item, minus encumbrances, as of the date of transfer will be considered as proceeds.
- k. Each employee using a county vehicle or claiming travel reimbursement for the use of a privately owned vehicle shall complete a mileage log. This mileage log will be used to keep track of total use of a county vehicle and as a request for reimbursement for travel allowance where private vehicle is authorized for use. These records should be permanently maintained for audit purposes.
 - l. No employee paid with money from the appraisal and mapping fund will be allowed to perform fee appraisal work in violation of the express or implied conditions of his employment with the county, or in a manner inconsistent with state law and/or the published opinion of the Alabama Ethics Commission. The Department of Revenue recommends that all employers prohibit appraisal and mapping personnel from engaging in any outside employment that is likely to involve, or give the appearance of, a conflict of interest with their governmental employment.
 - m. Any employee paid with money from the appraisal and mapping fund who does work of any type, during normal duty hours, that is not directly associated with his or her appraisal or mapping duties must be on approved leave, leave without pay, or paid from other county funds for this work.
 - n. Employees with responsibilities outside of their appraisal and mapping duties may be asked to complete a daily activity report which will be used to verify work performed and number of hours worked each day. The daily activity

report shall be reviewed and approved by the Tax Assessor/Revenue Commissioner, then used as a time sheet for compensation purposes. These reports should be maintained in a file for audit purposes.

4. Budget Amendments and Reporting

a. Given that the purpose of budgeting is to govern the expenditures of an entity or group, it is implied that expending funds/coding expenses to certain object codes is only appropriate if there are sufficient funds allocated. For this reason, any line item that reflects, or is anticipated to reflect, an over-expenditure should be adjusted by written request prior to submitting the last budget invoice for the fiscal year.

(1) The county administrator, or other employee the county commission assigns the responsibility of making adjustments to the budget, should submit revision requests for any amendments or changes to the appraisal and mapping budget. These should be requested by mail or email (electronic requests are preferred) and detail which line items are to be changed and the reason. The Property Tax Division will review/approve the request and authorize additional withholdings if applicable. ***Note: Additional withholding can only be authorized as long as sufficient collections are available. This becomes less of a possibility as the fiscal year progresses.***

(2) The Department of Revenue does not require the county commission to directly approve revisions; however, the county must follow all the requirements of its budgetary process which, in some cases, would require commission approval prior to submitting the revision to the Department of Revenue.

b. The County Commission shall submit to the Property Tax Division a complete, electronic statement of all revenues and expenditures incurred

each month. These statements should be sent in sets of three months on a quarterly schedule and utilize a spreadsheet format such as Microsoft Excel.

- (1) All expenditures will be charged against the appropriate budget line item for the period costs were incurred. Any expenditures determined to be unallowable will be deleted from the appraisal and mapping budget invoice, and necessary adjustments will be made.
 - (2) The statement of expenditures is a cumulative report reflecting, by budget line items, the total expenditures to date. The actual expenditures incurred during the current reporting period when added to the prior expenditures will equal total expenditures to date.
 - (3) The Alabama Commissioner of Revenue may amend, delete, or change the appraisal budget as the circumstance dictates.
- c. No expenditure will be allowed from the appraisal and mapping fund that is not directly related to the appraisal or mapping function. This is the most critical determinant when deciding whether an item/expense is allowable in the appraisal and mapping budget. The following list contains examples of activities or functions not directly related to the appraisal or mapping function:
- (1) Printing/binding assessment sheets or tax receipts
 - (2) Mailing of tax notices/receipts
 - (3) Advertisements for individuals to claim exemptions or for tax sales
 - (4) Registration or participation fees for anyone other than appraisal or mapping personnel to attend educational courses, seminars, conferences, etc.
 - (5) Payment for insurance and/or bond premiums for anyone other than appraisal or mapping personnel (tax assessing official's bond may be included)
 - (6) Reimbursement to or payments for travel expenses, including meals and lodging, for anyone other than appraisal or mapping personnel. Consideration may be given by the Department of Revenue on a

case-by-case basis for payment of travel, etc., of county tax assessing officials when on business for appraisal or mapping functions

- (7) Furniture for anyone other than appraisal or mapping personnel
- (8) Remodeling and renovation costs for county offices (construction, flooring, painting, etc.)

5. Data Processing, Mapping Software, and Aerial Photography

- a. The Department of Revenue must approve any computerized appraisal program, mapping program, or aerial photography purchased by a county using appraisal and mapping funds.
- b. The vendor of any such services/equipment must be found on the Property Tax Division's list of approved vendors. This means that the company has met or exceeded the specifications required by the Department of Revenue. However, if any currently approved vendor, in its proposal or while providing its service, fails to meet the minimum specifications required, no part of the cost of implementation or annual maintenance will be permitted in the appraisal and mapping budget.
- c. All data processing costs to include hardware, software, wiring, and peripheral equipment directly associated with computerization of the appraisal and mapping program may be charged to the appraisal and mapping budget.
- d. The county commission should obtain, from the data processing vendor, a purchase or lease proposal detailing the cost of each item and its relation to the appraisal program, if any. If more than one county office uses the CPU, disk storage, etc., then the percent of use by the appraisal program must be determined. That percentage of cost may then be charged to the appraisal and mapping budget subject to Department of Revenue approval.

- e. The county commission must submit the above information along with a copy of the contract before approval by the Department of Revenue will be considered.
- f. The county commission should also obtain, each fiscal year, a copy of the updated data processing software support agreement (for annual maintenance) and include it with the preliminary budget submission.

4. Auditing

The Department of Revenue shall periodically audit the appraisal and mapping fund for compliance with approved budget procedures. Any deviations from approved budget procedures will be reported to the Department of Examiners of Public Accounts for disposition.

ADDENDUM G – Land Valuation

URBAN AND SUBURBAN LAND VALUE STUDY

A comprehensive and in-depth land value study must be made in each county to establish current land values for the following:

1. Valuation zones
2. Subdivided residential lands
3. Commercial areas
4. Shopping centers
5. Industrial areas
6. Greenbelt areas
7. Other land areas

Sales data on urban and suburban land will be gathered from the six months period preceding the October 1 for which the index is being established. Where there is not sufficient data from the six months period, additional periods of time may be used if approved by the Property Tax Division.

After valuation zones have been established, all the sales data must be analyzed, and the unit price of each valuation zone determined. These unit prices (front foot, square foot, acres, lot, etc.) must be entered on a copy of the ownership maps when manual mapping techniques are used. These copies shall be referred to as urban land value maps. These land maps shall give detailed information regarding depth factors, corner influences, and all other information regarding the application of land value. All deeds, analysis, abstracted values, documentation of verification, and sales price of all properties involved in this study shall be maintained in a separate file for future reference.

PROCEDURES FOR ESTABLISHING RURAL LAND SCHEDULE

The sales price of rural land is not uniform throughout the state; therefore, an in-depth market study must be made in each county to determine the current value. This study will include sufficient sales to substantiate values of all rural classes and adjustments for location and time. This study must be supportable and defensible and should have attached documents and sales information so that a person having knowledge of

appraisal techniques will understand the conclusion of value. Sales data on rural land will be gathered from the six months period preceding the October 1 for which the index is being established. Where there is not sufficient data from the six months period, additional periods of time may be used if approved by the Property Tax Division.

Use large acreage sales for determining per acre price of large rural tracts, and small acreage sales for determining per acre price of small acreage tracts. All sales must be verified with the seller, buyer, or someone having personal knowledge of the sale. The buyer/seller will be interviewed to verify the number of acres that are in each rural class and the value of improvements, timber, personal property, or properties other than land included in the sale. These items will be abstracted from the total sale price to determine the net price for land. An on-site inspection must be made of each property included in the study. Notes should also be made regarding access, location, topography, use, and other factors affecting value.

After sufficient sales and other information has been collected, assembled, and analyzed, a rural land schedule will be prepared. This schedule will have three major classes of rural land as follows:

- A. Farmland
- B. Pastureland
- C. Timberland or woodland

These classes will be divided into three sub-classes as follows:

- | | | |
|-------------------|-------------------|-------------------|
| A-1 Above average | B-1 Above average | C-1 Above average |
| A-2 Average | B-2 Average | C-2 Average |
| A-3 Below average | B-3 Below average | C-3 Below average |

These classes may be adjusted for location or accessibility if the market study indicates such adjustment. The adjustment amount or percent must also be supported by the study.

A small acreage tract schedule will be prepared based on the sale of small acreage tracts. The acreage cut-off will be determined by the market study. Any adjustment must be supported by the study.

All sales involving rural lands will be depicted on an ownership map, indicating location and acreage involved in the sale. Each sale will be numbered and identified. This will be used to determine whether sufficient sales have been obtained and used to reflect current market value in all rural areas of the county. ***Form RP-34 will be used and will become a part of the documentation for this study, and filed with the deed copies, interviews, and other notes***

ADDENDUM H - Personal Property

1. Personal property shall be valued according to the Alabama Personal Property Appraisal Manual (ADV-3).
2. A personal property work schedule has been developed to assist you in meeting timetables on the valuation of personal property. The timetables are as follows:

<u>Function</u>	<u>Begin</u>	<u>Complete</u>
a. <u>Mail Business Personal Property Returns.</u>	August 1	October 1

Returns are to be mailed to every known business in the taxing jurisdiction. Form ADV-40 or other approved form must be used. It is imperative that a diligent effort be made to discover all taxable business personal property in the taxing jurisdiction.

b. <u>Review and Calculate Returns.</u>	October 1	March 31
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Returns are to be reviewed and calculated as they are received. Returns which are determined to be in need of further review are to be set aside for telephone audit.

c. <u>Mail Second Notices.</u>	January 1	January 5
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Business Personal Property Returns are to be mailed to every business for which a return has not been received by December 31. Such second notice will give the taxpayer 10 days in which to complete and file the return.

- d. Conduct Telephone Audits. October 1 March 31

Telephone audits are to be conducted on all returns set aside for such audits during the review process. If sufficient information cannot be obtained during the telephone audit, a physical inspection, or detailed audit must be scheduled.

- e. Conduct Physical Inspection and Detailed Audits. October 1 May 15

Physical Inspections are to be conducted on 20 percent of the personal property accounts in each taxing jurisdiction. These inspections are to be conducted on a rotating basis so that all accounts within the taxing jurisdiction will be inspected in a 5-year period. Physical Inspection Audits and Detailed Audits are to be conducted on an as needed basis.

- f. Mail Appraisal Notices. May 15 May 20

Mail notices of market value to business personal property owners. The notice should give the property owner 30 days in which to file a protest of the market value to the Board of Equalization.

- g. Hold B.O.E. Hearings. June 1 June 30

Hearings are to be held in conjunction with real property B.O.E. hearings.

- h. Make B.O.E. Changes. June 1 July 5

Changes made by the B.O.E. are to be recalculated on a daily basis.

- i. Complete Abstract to Tax Collector. by July 15

PERSONAL PROPERTY - PHYSICAL INSPECTION

In order to bring personal property assessments throughout the State into conformity with the requirements of Alabama law and the United States Constitution, the personal property in _____ County, subject to ad valorem taxation, must be appraised at its current fair and reasonable market value and properly assessed for taxation.

The county assessing official of _____ County shall appraise all personal property except Public Utility property located in the county according to its fair and reasonable market value as of October 1, 1994, and annually each year thereafter using the Alabama Personal Property Appraisal Manual, and the Alabama Personal Property Audit Manual. The valuation of personal property shall be conducted according to the following plan for enforcement and compliance:

1. One hundred percent of all personal property returns shall be reviewed each year to verify correctness and completeness of the return.
2. A telephone audit shall be conducted of all personal property returns which are unclear, incomplete, or in which questions have surfaced during the review process.
3. A physical inspection shall be conducted of 20 percent of the businesses in the county scheduled on a rotating basis so that every business is inspected at least every five years to also include any business in which questions remain unresolved after a telephone audit and every business that did not file a personal property return.
4. A detailed audit shall be conducted of any business with unresolved questions remaining after a physical inspection or where other factors indicate a detailed audit is necessary.

The county tax collecting official shall use all means available to collect taxes on personal property and diligently pursue the collection of delinquent taxes according to Sections 40-5-14 through 40-5-31, Code of Ala. 1975.

BUSINESS PERSONAL PROPERTY APPRAISAL PROGRAM

GOALS:

The goal of the Property Tax Division is to properly administer the ad valorem tax laws as they pertain to the discovery, valuation, assessment, and collection of taxes on Business Personal Property.

Objectives:

1. Identify for assessment purposes all owners of Business Personal Property.
2. Identify all Business Personal Property subject to ad valorem tax.
3. Properly value all Business Personal Property subject to ad valorem taxes.
4. Maximize collections of taxes on properly assessed Business Personal Property.

MISSION OF PROPERTY TAX DIVISION:

1. Review the status of the personal property program in each county in order to determine the progress achieved in implementing the program, the level of uniformity in the county and the level of values in the county.

Reference: Sections 40-2-11(9), Code of Ala. 1975.

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law: (9) To visit, by the commissioner or by duly authorized agents, the several counties in the state for the purpose of investigating the work and methods of county tax assessors, tax collectors, probate judge, or other officers or boards charged with the duty of administering the tax laws of the state.. ."

Reference: Title 40-7-60:

"It shall be the function, duty, and responsibility of the Department of Revenue to periodically inspect and supervise the implementation and program of reappraisal of all property in the State of Alabama and to regulate, according to a definite schedule, the individual county-by-county reappraisal of such property."

2. Recommend and set standards and procedures to be followed by county Ad Valorem Tax officials. Recommend organization of work and assignment of duties and task in the various offices in order to maximize efficiency and effectiveness of the Business Personal Property program.

Reference: Title 40-2-11(1)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law: (1) To have and exercise general and complete supervision and control of the valuation, equalization, and assessment of property . . . and of the collection of all property . . . taxes for the state and counties . . . and of the several county tax assessors and county tax collectors . . . and each and every state and county official, board, or commission charged with any duty in the enforcement of tax laws"

Reference: Title 40-2-11(3)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law. (3) To confer with, advise, and direct the several county tax assessors, county tax collectors, probate judges, boards, or commissions and each and every state and county official charged with the assessment and collection of taxes as to their duties under the laws of this state."

Reference: Title 40-7-61

"The Department of Revenue shall prescribe procedures and shall set standards for the work to be done under this program"

Reference: Title 40-7-64

"The Department of Revenue shall prescribe for the counties the procedures to be followed, standards to be met, forms to be used, records to be kept and progress reports to be filed"

3. Assist county personnel in implementing the overall personal property appraisal program. Help design a field review schedule and audit trigger. Train county personnel in the field review and audit processes.

Reference: Title 40-2-11(2)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:
(2) To equalize, value, and assess or cause to be equalized, valued, and assessed any property subject to taxation, and such valuations and assessments it shall enter or cause to be entered in the proper assessment book"

Reference: Title 40-2-11(3)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:
(3) To confer with, advise, and direct the several county tax assessors, county tax collectors, probate judges, boards, or commissions and each and every state and county official charged with the assessment and collection of taxes as to their duties under the laws of this state."

Reference: Title 40-7-61

"The Department of Revenue shall prescribe procedures and shall set standards for the work to be done under this program"

4. Review the work being accomplished by the county taxing official in order to determine compliance with Department of Revenue regulations, standards, and procedures as well as compliance with the provisions of Title 40, Code of Ala. 1975, as they pertain to Ad Valorem Taxation of Business Personal Property.

Reference: Title 40-2-11(1)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law: (1) To have and exercise general and complete supervision and control of the valuation, equalization, and assessment of property . . . and of the collection of all property . . . taxes for the state and counties . . . and of the several county tax assessors and county tax collectors . . . and each and every state and county official, board, or commission charged with any duty in the enforcement of tax laws"

Reference: Title 40-2-11(3)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law: (3) To confer with, advise and direct the several county tax assessors, county tax collectors, probate judges, boards, or commissions and each and every state and county official charged with the assessment and collection of taxes as to their duties under the laws of this state."

Reference: Title 40-2-11(9)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law: (9) To visit, by the commissioner or by duly authorized agents, the several counties in the state for the purpose of investigating the work and methods of county tax assessors, tax collectors, probate judge, or other officers or boards charged with the duty of administering the tax laws of the state"

5. When a review of the status of the personal property program in a county reveals a deficiency then the Commissioner of Revenue shall order county taxing officials to implement the business personal property appraisal program, follow provisions of Title 40, Code of Ala. 1975, and implement Department of Revenue regulations, standards, and procedures. The Commissioner of Revenue shall order county officials to properly fund and staff the tax officials' offices when necessary in order to implement the Business Personal Property appraisal program.

Reference: Title 40-2-11(1)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:
(1) To have and exercise general and complete supervision and control of the valuation, equalization, and assessment of property . . . and of the collection of all property . . . taxes for the state and counties . . . and of the several county tax assessors and county tax collectors . . . and each and every state and county official, board, or commission charged with any duty in the enforcement of tax laws"

Reference: Title 40-2-11(2)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:
(2) To equalize, value, and assess or cause to be equalized, valued, and assessed any property subject to taxation, and such valuations and assessments it shall enter or cause to be entered in the proper assessment book"

Reference: Title 40-2-11(3)

"It shall be the duty of the Department of Revenue, and it shall have the power and authority, in addition to the authority now in it vested by law:
(3) To confer with, advise, and direct the several county tax assessors, county tax collectors, probate judges, boards, or commissions and each

and every state and county official charged with the assessment and collection of taxes as to their duties under the laws of this state."

Reference: Title 40-2-16

"It shall be the duty of the Department of Revenue to examine such of the tax records of the several counties as will enable it to ascertain whether the tax valuation of the various classes of property as made in the respective counties of the state, is reasonably uniform as between the respective counties and is in proportion to the fair and reasonable market value of the property assessed. . . . If it shall appear to the said Department of Revenue that in any one or more counties of this state, or in any municipality or precinct of any county, the taxable values upon any one or more classes of property are not reasonably uniform with the values fixed upon the same classes of property in other counties or are not in proportion to the fair and reasonable market value of such property, the Department of Revenue shall investigate and inquire as to the reason therefore and, after making such investigation and comparison, shall have authority to order and direct the board of equalization to readjust and re-equalize the same"

Reference: Title 40-2-17

". . . If the board of equalization fails or refuses to make the changes and corrections thus ordered to be made by the state department, then the Department of Revenue shall itself, from such information it has or may obtain, revalue and equalize the property involved, and the expense of such revaluation and equalization shall be paid by the county so affected and by the state in the same proportion that the state tax levy and the county tax levy bear to the total state and county levy for ad valorem taxation"

6. If a county fails or refuses to implement the business personal property appraisal program either on the part of the tax official's failure to implement the program or on the part of the county commission to properly fund and staff the tax official's office, the Department of Revenue will take whatever action is necessary in order to implement all or part of the personal property appraisal program.

Reference: Title 40-7-67(a)

"Should any county fail or refuse for any reason to comply with the provisions of this division, the Department of Revenue shall employ qualified appraisers and/or let any contract necessary to accomplish the requirements of its directives and legal requirements as to property reappraisal."

Reference: Title 40-7-68

"The cost of any program for the equalization of ad valorem taxes shall be prorated by each county governing body to each agency therein on the basis of the proportion of the moneys received by each agency in the county to the total amount received by all agencies of such county."

Reference: Title 40-2-17". . . If the board of equalization fails or refuses to make the changes and corrections thus ordered to be made by the state department, then the Department of Revenue shall itself, from such information it has or may obtain, revalue and equalize the property involved, and the expense of such revaluation and equalization shall be paid by the county so affected and by the state in the same proportion that the state tax levy and the county tax levy bear to the total state and county levy for ad valorem taxation .

LEASED OR RENTED CONSTRUCTION EQUIPMENT

The Reporting of Leased and/or Rented Construction Equipment and Construction Related Equipment by In-State Businesses.

1. This directive is issued for the purpose of clarifying the procedures to be followed for the filing of business personal property returns by businesses which maintain a physical business location in the state and are engaged in the leasing and/or renting of construction equipment and construction related equipment.
 - a. Construction equipment is defined as equipment used in the building, maintaining, repairing, or improving of a structure or roadway.
 - b. Construction related equipment is defined as equipment necessary for the operation of construction equipment, such as: generators, air compressors, etc.

2. All businesses having a physical business location within the state of Alabama and engaging in the leasing and/or renting of construction equipment and construction related equipment, as defined above, shall report all such lease/rental equipment as follows:
 - a. Businesses shall report all construction equipment and construction related equipment owned by the business as of each October 1. If the lease is a short-term lease (less than one year), then the asset should be reported to the taxing jurisdiction where said equipment is based. Based is defined as the location to which the property leaves from and returns to when the lease is terminated. If the lease is a long-term lease (a year or longer), then the asset should be reported to the taxing jurisdiction where said equipment is physically located.
 - b. In addition to the lease/rental equipment, all other business personal property (machinery and equipment, furniture and fixtures, supplies, computers, etc.) owned by the business must be reported to the taxing jurisdiction where said property is located as of each October 1.

ADDENDUM I - Proofing and Correlation of Value

1. Proofing

When the county index and land value schedules are completed, the validity of the studies will be tested against current sales of improved properties. Replacement cost new, minus depreciation, plus land value will be compared to total sales price of the property and percentage of sales price obtained by the appraisal method. This testing period will be completed prior to final approval of land value schedules and indexes. The proofing of value procedures will be on a random basis throughout the cities and county. All proofing data, analysis and the results will be submitted to the Property Tax Division Supervisor of Field Operations.

2. Correlation of Value

After all land and improvement values are determined and entered on the property record cards, the indexes and land values will be finalized, and a final review and correlation will be made as follows:

- a. Parcel values by ownership, will be compared to similar property in the valuation zone and/or subdivision and values correlated to comparable property. The blending of small acre tract values into large rural acre tract values shall be carefully checked during this process.
- b. When apparent discrepancies appear in the correlation of value process, the property record will be flagged for field review. The field review will be used to correct any errors, discrepancies, or inequities.

ADDENDUM J - Guidelines for Development of Cost Index and Land Schedules

1. DEVELOPING A COST INDEX

When establishing an index factor, the following guidelines should be adhered to as closely as possible. Sample dates: April 1 – October 1 unless otherwise approved by the Director of the Property Tax Division.

a. Discovery

- (1) Contractors - All available contractors in the county should be contacted. Too many samples used in the study from one contractor may cause the index study to be rejected.
- (2) Updates - Another source of discovery is during the review of updates for the tax year.
- (3) Building Permits - Inspection of building permits can produce valuable information and cost of new construction.
- (4) Tax Roll - Valuable information about new construction may be obtained from the tax roll. The taxing official should make every effort to secure the sales price when property is assessed.
- (5) Realtors - Costs, descriptions, and other valuable information can be obtained from realtors.
- (6) Equalization Hearings - Informal and formal hearings are an excellent source of construction cost.

b. Required Data

- (1) Cost - Sale price or cost of new construction must be verified. "Replacement cost to the owner" should be obtained according to Property Tax Division guidelines.
- (2) Type - A sampling of different types of construction should be included in the index study, such as: residential, commercial, multi-family, etc.
- (3) Size - When gathering construction data, every attempt should be made to obtain as many differences in size as possible, to ensure a valid index factor.

- (4) Class - Careful judgement should be used in determining the class of a subject; furthermore, various classes of construction should also be used to establish the index. Too many of the same class in an index study may also be grounds to reject the index selected.
- (5) Land Value - Land values should be verified and abstracted from sales prices to determine construction cost and to establish land values.

c. Development

- (1) Field Inspection
 - (a) Measure and list all improvements included at time of sale.
 - (b) Assign class while inspecting property.
 - (c) Photograph improvements to be included in study.
- (2) Calculation of Improvements
 - (a) Make sketches of all improvements on the appropriate Alabama property record card and calculate the base year construction cost.
 - (b) Divide total new construction cost by the base year construction cost to determine the indicated index factors to be used in study.
- (3) Selection of Index Factor
 - (a) Subjects should be representative of all areas of the county instead of being limited to one or two cities, valuation zones, subdivisions, towns, etc.
 - (b) To determine factor to be used, a statistical analysis must be performed, including but not limited to mean, median, mode and weighted mean.
 - (c) Proofing of the indicated index factor, using sales of all types of property, old and new, should be completed prior to submission for review by the Department of Revenue. (See **ADDENDUM I**)

- d. Request for Approval
 - (1) Presentation - All subjects should be sketched on the index study property record card with photograph, parcel number, contractor or seller's name, base year construction cost, new construction cost, and indicated index factor. Index Study Forms for presentation will be provided to each county.
 - (2) Request for Review - A letter requesting review of new indicated index factor should be submitted to the appropriate district supervisor of the Property Tax Division upon completion of the study. Proofing study documentation and a brief explanation of any problems incurred while conducting the study should be included.
 - (3) Approval of Index - Final approval of the index will be made by the Property Tax Division Supervisor of Field Operations only after the review of the index study and the proofing study.

2. **GENERAL GUIDELINES FOR LAND VALUATION**

- a. Date: Sales from April 1 – October 1 unless otherwise approved by the Director of the Property Tax Division.
- b. Discovery
 - (1) Realtors - A wealth of information can be obtained from a cooperative realtor, such as: sales price, history of property, time of sale, location, allotments, and many other factors that might alter the value of a property.
 - (2) Sales Questionnaire - This is an excellent way to obtain information from both the buyer and seller. Throughout the state, appraisers have reported good response from this method. Sample forms of sales questionnaires can be obtained from the Property Tax Division.
 - (3) Updates - Another excellent way to gather sales information is while reviewing updates for the tax year and being constantly in contact with the property owners.

- (4) Tax Roll - Valuable sales information may be obtained from the tax roll. The taxing official should make every effort to secure the sales price when property is assessed.
 - (5) Board of Equalization - Both formal and informal hearings are excellent sources for obtaining detailed information from either the seller or buyer of property that may have sold during the year.
- c. Rural Land Schedules - Rural land is defined as the more remote, outlying areas that have a lower population density. The land is usually undeveloped or used for agricultural, mineral, recreational, or residential purposes. The distinguishing factors for establishing the large and small schedules will be determined solely by the market.
- Adjusting factors: when sales are compiled, adjustments are made to reflect the value of the land only.
- (1) Location - In order to develop a land schedule that will consider such factors as access, urban influence, and any other factors that could possibly affect market value, the appraiser must perform a careful analysis of each and every sale.
 - (2) Improvements - The sale of most rural property includes buildings, but the appraiser must remove them from the purchase price to obtain the fair and reasonable market value of the land. Where improvements are present, the appraiser must be especially careful to discount their influence on the sale. Improvements to rural land, as well as urban land, are best valued by the cost approach.
 - (3) Crops and Timber - The value of all agricultural crops and timber located on property at the time of sale must be abstracted from the sale price to establish market value of raw land.
 - (4) Government Programs - In the case of land producing such field crops that involve allotments or any other government assisted programs, adjustments for these can be extremely important and must be taken into account in the sales analysis and determination of basic land units.

- (5) Time - In making the time adjustment, just as for urban land, the appraiser must be careful to consider any material change in rural land values during the interim.
 - (6) Amenities - The appraiser must use careful judgement when assigning a value to a property enhanced by such amenities as rural water systems, lakes, and ponds, etc.
 - (7) Personal Property - When a rural property sale includes personal property items such as equipment, livestock, etc., the appraiser must remove them from the purchase price to obtain the fair and reasonable market value of the land.
 - (8) Land Class - All the land is assigned a class, which is based on the productivity level or use of the land. Market data for every subclass of land is compiled. This compilation evolves into the county's rural land schedule, in which a per acre value is assigned for every subclass. These values generally vary by county since soil quality, supply, and demand are obviously not uniform among counties.
 - (9) Topography - The use of rural property is often determined by its topography. For example, flat and gently rolling land may be used for farmland, whereas steeper land might have to be used for grazing of livestock or for growing timber. Also, topography will often dictate the use to which a site may be used. It may also determine the size of the foundation, the type of construction, and the location of the building on the site.
- d. Urban Land - Urban land is defined as nonagricultural property that is under the influence of commercial, industrial, or residential use.
- (1) Location - Location factors - social environment, proximity to schools, churches, markets, recreational facilities, hospitals, transportation, utilities, nuisances, and others - strongly influence market prices and tend to establish ranges or limits of value within the areas affected by them. For example, when a church, school, or hospital may be a distinct asset to a community, it usually has a depreciating effect on property immediately adjoining it. Location

factors explain why a residence of certain specifications and quality of materials and workmanship located in one section, will sell for a considerably higher price than its counterpart located in a less desirable section.

(2) Units of Comparison - It is often necessary to analyze differences in size and shape of comparable sale properties in order to apply uniform methods of valuation and to compare directly sites of varying size and shape. Five basic units of comparison are used to value sites:

- (a) front foot
- (b) square foot
- (c) acre and section
- (d) site (lot)
- (e) units buildable

Careful judgement must be exercised in selecting the unit of comparison.

(3) Type - Once the appraiser completes a study of the typical urban land sales within the county, he will then separate the sales into different land uses such as commercial, residential, apartment house, and industrial. At this time, a more in-depth study of each type of property will be performed.

e. Approval of Land Schedules - Final approval of land schedules will be made by the Property Tax Division Supervisor of Field Operations only after the review of the appropriate land schedule study analysis and documentation and the proofing study.

ADDENDUM K - Utilization of New Aerial Photography

ALDOR must approve appraisal and mapping budget allocations for updated aerial photography. Submit the following plan on how new photos will be utilized and the estimated time required for each phase.

MAPPING

1. Check for roads, trails, etc. not shown on Mylar maps.
Beginning: _____ Completion: _____
2. Check for accuracy of R.O.W.s.
Beginning: _____ Completion: _____
3. Create new base for maps.
Beginning: _____ Completion: _____
4. Check accuracy of property lines, sections, townships and region lines.
Beginning: _____ Completion: _____
5. Topographic features (water lines, ponds, power, gas lines, etc.).
Beginning: _____ Completion: _____
6. Conversion from manual mapping to digital mapping.
Beginning: _____ Completion: _____

APPRAISAL

1. Correlate property record card to map and photo for missing buildings.
Beginning: _____ Completion: _____
2. Land class correction:
Beginning: _____ Completion: _____

ADDENDUM L - Board of Equalization Docket

This directive is issued under the authority of Section 40-2-11, Title 40, Code of Ala. 1975, and applies to counties that are holding Board of Equalization hearings.

The efficient use of state and county personnel and financial resources must be planned for maximum effectiveness and the proper allocation of hearing days. The secretary of part-time boards of equalization shall be required to furnish ALDOR a copy of the complete Board Docket before the Property Tax Division calls the board of equalization into session.

The Property Tax Division must approve any exceptions to this directive.

ADDENDUM M - Sales Ratio Study

The Property Tax Division Valuation Analysts, with the assistance of county appraisers will conduct a sales ratio study for determination of sales ratio to market value as of October 1 each year. The purpose of the Sales Ratio Study is to measure property appraisal equalization, evaluate the level and uniformity of appraisals, determine the need for reappraisal, establish the priorities for reappraisal of selected groups of properties and identify potential problems with appraisal procedures. This study is required by the Property Tax Division and will be conducted using the procedures and guidelines below. Additional sales ratio study procedures are included in **Addendum O—Annual Equalization.**

1. Procedures

All qualified sales from October 1 through September 30 will be used for the sales ratio study. The appraised value of properties involved in sales will be the valuation as of October 1 immediately following the study period.

2. Data source

- a. Recorded vesting instruments
- b. Multiple listings service
- c. County records
 - (1) Current Use Application
 - (2) Assessment records and interviews
 - (3) Informal taxpayer hearings / interviews
 - (4) Sales obtained by Board of Equalization hearings
 - (5) Sales data records
 - (6) Sales questionnaires

3. Verification procedures

All sales must be verified in order to be included in the sales ratio study. The verification procedures outlined below should be used in order of preference.

- a. Interviews with buyers, sellers, agents, or other persons having personal knowledge of sale

- b. Approved sales questionnaires (See Alabama Appraisal Manual)
 - c. Multiple listing services where available
 - d. Stated consideration on vesting instruments supported by mortgage data
4. Samples
- Samples collected for analysis will be representative of the county parcel population by geography and property type. All verified and usable sales should be included in the sales ratio study with a desired minimum sample size of one percent of the county parcel count total when possible. For each property type being analyzed, a minimum of 20 sales is desirable for analysis, but not required.
5. Appraised value
- The appraised value of properties involved in sales will be that value assessed as of October 1, following the period in which sales data was gathered. The appraised value will be taken from the property tax administration computer system record.
- a. Appraisals used in the sales ratio study must match the property sold. Legal descriptions on sale documents must match appraisals. Physical characteristics of each sale property must match the property appraisal. Any values that have changed after the deed date will be flagged for review by the district supervisor in order to determine applicability for inclusion in the ratio study. A complete description of any value changes will be recorded for each parcel and remain in the sales file.
 - b. Parcels that have had additions, renovations, added improvements, or demolitions after the date of sale will not be used in the sales ratio study.
6. Sales involving current use valuation
- For any property which has sold, and the property qualified for a current use assessment, the appropriate market value should be used in the sales ratio study.

7. Multi-parcel sales

Sales involving multiple parcels will be included in the ratio study. The total appraised value and sales price will be shown using one parcel number only. Additional parcel numbers will be indicated in the comments/notes section. Non-contiguous properties in a multi-parcel sale should be closely analyzed for applicability. Multi-parcel sales located in more than one county will be excluded.

8. Sales involving assumptions of long-term lease

Careful analysis of sales involving an assumption of a long-term lease is required to insure credibility of the sale.

9. Condominiums

Careful analysis of condominium sales is required to insure credibility of the sale.

- a. Ensure all condominium property is located in the same county.
- b. Exclude sales where incomplete or planned but not yet constructed common properties are included in sales price.
- c. Exclude sales that include personal property values not typically regarded as real estate.

10. Sales involving the following party or parties will be omitted:

<u>Parties</u>	<u>As Grantor</u>	<u>As Grantee</u>
Family and corporate affiliates	Omit	Omit
Administrator	Omit	Omit
Guardian	Omit	Omit
Conservator	Omit	Omit
Master	Omit	Omit
Commissioner	Omit	Omit
Receiver or trustee in bankruptcy or equity	Omit	Omit
Sheriff	Omit	Omit
Bailiff	Omit	Omit
County Clerk or other (tax deeds)	Omit	Omit
Executor	Omit	Omit
Government Agency (Federal-State-County)	Omit	Omit

Mortgage or financial companies (Banks, etc.)	Omit	Omit
Non-Profit organization	Omit	Omit
Public Utilities	Omit	Omit

11. Sales involving the following types of transactions will be omitted:

- Property cannot be clearly identified on assessor's books
- Sale of property in more than one county
- Sale of cemetery lot
- Sale where interest such as life estate is retained
- Sale involving a trade or exchange of property
- Sale of mineral or timber rights
- Sale including personal property where the value of the personal property cannot be separately identified from that of the real property
- Sale of an unspecified or undivided part of property, or conveyance of a life estate
- Sale where possession is retained for over one year
- Sale involving transfer of patents
- Sale showing the consideration of "love and affection"
- Sales where either party is under duress

12. The sale price is the full consideration paid for a property including the cash down payment and amounts financed. Information must be furnished on sales having special or unusual financing when such financing affects the sales price. Sales involving relocation services require careful consideration and analysis before including in the ratio study.

13. When all required information has been entered, the sales ratio data will be delivered to the district supervisor for review prior to submission to the Property Tax Division Real Property Section. Sales ratio's will be computed for each sale in the sample and analyzed by group and the jurisdiction as a whole.

14. Sales data will be submitted in an electronic media approved by the Property Tax Division Real Property Supervisor. The following data fields should be used when reporting data to the Property Tax Division:

- Parcel Numbers
- Land Use Code
- Valuation Zone (Neighborhood Code)
- Property Address
- Sale Price
- Building Class
- Percent Good
- Story Height
- Garage Decimal
- Basement Decimal
- Total Adj. Area
- Year Built
- Grantor
- Grantee
- Deed Book
- Deed Page
- Sale Date
- Land Acreage
- Living Area
- Tax District
- Land Value
- Improvement Value
- Miscellaneous Improvement Value
- Total Value of Property
- Subdivision Lot Number
- Subdivision Block Number
- Subdivision Name
- Qualified Sale
- Date Last Value Change

15. Outlier Identification

The sales ratio study should be reviewed for outlier ratios. Once identified, the sales should be closely examined for validity. The results should be reported to the district supervisor to determine if the sample should be excluded from the sales ratio study.

ADDENDUM N - Standardization of Data on Property Record Card

The data entered on the property record card should be standardized for future use and reference. Therefore, standardized abbreviations and codes will be used. Appraisal data should be available for access by the Property Tax Division in a standardized field structure.

1. Code and Abbreviation of Major Type Improvements

Each major improvement listed on the property record card (PRC) will be coded indicating the type of improvement. The code number and standard abbreviation of the type of improvement will be entered on the PRC in the top left corner on the line for the "Type of Structure". Code numbers and standard abbreviations are published in the *Alabama Appraisal Manual*.

2. Miscellaneous Improvement - Standard Abbreviation

The Alabama Appraisal Manual contains standard miscellaneous improvement codes. Miscellaneous improvement codes and abbreviations should be entered on the PRC under the class scale column in the miscellaneous improvement row.

3. Code Identifying Type of Construction Material

The Alabama Appraisal Manual assigns a code number for each type of building material. The PRC cards printed and now in use do not show all materials listed on the construction unit table. Material not listed on the PRC will be listed by code number on a blank line on the PRC card.

4. Notes Section

The notes section of the property record card should contain three separate fields of information.

- a. comment
- b. appraiser responsible for value
- c. maintenance date

Value changes due to Board of Equalization hearings will be noted by "BOE" in the comments and the Boards' decision date. Value changes due to correction of error will be noted by "CofE", date of change, and initials of person making the change. No note is necessary for value changes made due to countywide re-valuations.

ADDENDUM O – Annual Equalization Procedures

1. County Implementation Procedures

a. All counties will appraise all property annually at its fair and reasonable market value. When conducting the sales ratio analysis, the median, mean, weighted mean, minimum and maximum ratios, price related differential (PRD), and coefficient of dispersion (COD) should be determined for each valuation zone. All counties will be required to meet the established compliance standards for annual equalization.

(1) The equalization sales ratio compliance standards are:

(a) The median ratio of appraised value to sale price in each delineated valuation zone should fall within the range of 98 percent to 102 percent.

(b) The COD should not be greater than 20 percent in the overall sales ratio study.

(c) After careful analysis, in counties with an overall COD of greater than 20 percent, the Property Tax Division reserves the right to direct counties to re-establish the county land values and/or county construction cost index. In cases where a county is not required to re-establish both the index and land schedule, the county shall maintain the existing base year.

(2) Each county will establish a base year for annual equalization. The base year is the effective year of the county land schedule and construction cost index that will be used during annual equalization. The base year land schedule and index shall be effective for a four-year period, after which, the county will be required to re-establish the base year land schedule and county construction index. A four-year cycle shall be maintained unless an order is received from the Property Tax Division to reset values earlier.

(3) Annual equalization will retain the four-year cycle for setting the base year. Land and improvement values within delineated valuation zones will be trended separately on an annual basis. The field inventory review will be accomplished by 25 percent increments, annually.

b. Compliance

Annual equalization reinforces the requirement for standardization of processes and procedures, whereby the county assessing officials and other officials charged with mapping and appraisal duties shall comply with the guidelines, procedures, and standards established by the Property Tax Division and will be responsible for successfully completing the equalization program on an annual basis. Should any county fail or refuse to comply with the requirements for annual equalization, the Property Tax Division shall take whatever actions necessary in accordance with the provisions of §§40-2-11 and 40-7-67, Code of Ala. 1975 to bring annual maintenance and field review into compliance.

c. Method of Appraisal

The procedures for valuation of property will be in accordance with the Alabama Appraisal Manual, supplements to such manual, division directives, and regulations issued by the Property Tax Division to clarify or establish procedures for the purpose of administration. Mass appraisal techniques will continue to be employed in all counties. Statistical testing (valuation zone analysis, sales ratio analysis, etc.) will be employed on an ongoing basis to ensure that equalization remains the primary goal of the mass appraisal process.

d. Valuation Zone Delineation

Valuation zones must be established. Each parcel within a county must be assigned an appropriate valuation zone. Valuation zone delineation must be accomplished by market analysis according to generally accepted appraisal practices. All properties will be stratified by value influence with clearly delineated boundaries. Geographical boundaries must be delineated while also assuring the

homogeneity of each valuation zone. Nonresidential improvements should be stratified based on improvement types as well as location. Additionally, each valuation zone must be grouped by its characteristics. Example 1: A residential valuation zone in a suburban area may consist of five actual subdivisions in a market value range of \$90,000 to \$150,000, with moderate growth. Example 2: A rural valuation zone may have a large geographic area with both large and small track properties and consist primarily of pasture and timber parcels with no apparent growth.

e. Incremental Field Review

All parcels within a county must be physically inspected at least once during the four-year equalization cycle. A field review will be conducted in 25 percent increments, with 25 percent of the county's total parcel count reviewed each year. This incremental review will be conducted by the county appraisal staff and assistance may be provided by the Property Tax Division as needed. The four-year incremental field review cycle must be completed by the lien date for reappraisal (base year).

(1) Incremental Review by Valuation Zone:

Where feasible, incremental review should be conducted by valuation zone. Counties should determine the parcel count comprising 25 percent of the total parcel count. A schedule of valuation zones to review each of the four years should be established and each portion should contain roughly 25 percent of the county's parcel count. Each year's increment should contain a diverse cross section of valuation zone types. Utilizing a color-coded map, the appraiser should then be able to determine a logical and systematic division of the valuation zones with an approximately equal amount of vacant, improved, residential, commercial, etc. valuation zones for each of the four 25 percent incremental reviews. The review of entire valuation zones during the incremental review may result in slightly more or slightly less than 25 percent of the total county parcel count being

reviewed. Example: A county with 30,000 parcels may determine that the most logical (and manageable) increments are: first year 8,000 parcels, second year 7,300 parcels, third year 7,700, fourth year 7,000. All parcels must be reviewed within the four-year cycle.

(2) Incremental Review by Township

In cases where valuation zone parcel counts do not provide a logical means for incremental review, township locators may serve as the basis for the 25 percent increments. The total parcel count for all townships reviewed each year should equal roughly 25 percent. All parcels must be reviewed within the four-year cycle.

The four-year total of parcels field reviewed must equal the county's total parcel count. The same schedule established for the first incremental review cycle should be maintained for future reviews to ensure that all properties are reviewed. A county map should be displayed on the wall of the appraisal office which shows the progress of the 25 percent review. As the review is done, the map should be shaded in to reflect the current amount of completion. Additionally, a monthly count of parcels reviewed under incremental review should be maintained for monthly progress reporting.

f. Timing of Field Work and Data Entry:

Incremental field review and annual maintenance updates of real property must be completed in a timely manner to meet the deadlines outlined in the Code of Ala. 1975. Incremental review and annual maintenance updates should be field checked by appraisal in the twelve months immediately preceding the October 1 lien date for which value is being established. Annual maintenance includes all changes created by mapping, including name changes, new parcels, deleted parcels, acreage line and description changes, etc. New improvements or additions to existing improvements will be measured, listed and added to the inventory, and any additions or improvements that have been removed will be

deleted from the inventory with respect to the appropriate lien date. Appraisal errors that are discovered will be corrected. Any other appraisal changes (class, condition, etc.) will be made prior to the development and application of annual equalization valuation zone land and improvement trending factors. **All field work and data entry for appraisal changes must be completed prior to compiling and submitting the ratio study.**

g. Sales Ratio Studies

As a part of annual equalization, each county will be required to conduct an equalization sales ratio study every year. Sales included in the ratio study should be collected, verified and submitted in accordance with the Property Tax Division procedures found in **Addendum M**. **This study will be submitted to and approved by the Property Tax Division before valuation notices are prepared.**

(1) The Purpose of the equalization Sales Ratio Study

- (a) Determine the need for market adjustments and trend factors
- (b) Measure the effects of trending on the overall appraisal level in the county.

(2) Market Adjustments & Trend Factors

Land and improvement values will be adjusted annually to maintain an ideal median appraisal-to-sale ratio of 100 percent. Separate adjustment factors for land and improvements will be used on all improved parcels. This will provide more accurate and supportable adjustment factors than a single adjustment to the property. Land value is the key factor in our appraisal system for keeping the appraisal ratio at 100 percent. Therefore, vacant land sales should be considered first when an adjustment to a valuation zone is necessary.

Any market derived valuation zone adjustment factors which are applied in the base year are considered “market adjustments” and shall remain effective in those valuation zones for the entire four-year reappraisal cycle. Market-derived valuation zone adjustment factors, which are required in years after the base year, are called “trend factors”. Trend factors are effective until market data from the ratio study indicates the trend should be changed. **All adjustment factors must produce a median appraisal-to-sale ratio of 100 percent when applied.**

To determine which valuation zones need trending, preliminary ratio statistics must be calculated for each valuation zone. All sales must be entered in the county sales file, in accordance with **Addendum M**, and ratios calculated for each sale ($\text{Appraised Value} \div \text{Sale Price} = \text{Ratio}$). Sales which are deemed unusable should be marked as such and a brief comment made explaining the reason. Once this has been done, all valid sales from each valuation zone will be statistically analyzed by the Property Tax Division. Market adjustments and trend factors should remain in-place for the initial analysis (Market adjustments must remain throughout the entire four-year cycle). When conducting the initial sales ratio analysis, the median, mean, weighted mean, minimum and maximum ratios, price related differential (PRD), and coefficient of dispersion (COD) should be determined for each valuation zone. Each valuation zone with adequate sales must have a median ratio between 98 percent and 102 percent. Any valuation zone with 10 or more usable sales is required to meet the 98 percent – 102 percent equalization standard (100 percent for trended zones). Valuation zones with fewer than 10 sales, which fall outside of the 98 percent – 102 percent standard, may be factored to equalization standards (100 percent for trended zones).

For each valuation zone with adequate sales, which does not meet the equalization standards, the county will develop appropriate valuation zone

trending factors for application. Counties will thoroughly document all studies and analyses done for valuation zone value trending purposes and submit copies to the Property Tax Division for approval prior to application in the valuation process. These factors should produce a median ratio of 100 percent when trending is required. Valuation zones that fall within the equalization standards (98 percent – 102 percent) without any trending are not required to be trended to 100 percent. Market adjustments and trend factors must be applied in the CAMA system to all properties requiring the adjustment. Once market adjustments and trend factors have been applied in the CAMA system, the sales file must be queried and exported to reflect the updated appraisal information. Final analysis for compliance with the equalization standards will now be performed by calculating the median, mean, weighted mean, price related differential (PRD), coefficient of dispersion (COD), minimum and maximum ratio for each valuation zone. The equalization sales ratio study must meet the compliance standards with a median ratio of appraised value to sale price in each delineated valuation zone between 98 percent and 102 percent and a coefficient of dispersion (COD) not greater than 20 percent in the overall sales ratio study. All counties are required to meet the established compliance standards. Any factors that were applied are noted on a chart and submitted with the equalization ratio study.

h. Equalization Proofing Practices

Prior to submission for approval, queries should be run to check for proper application of all work. Counties should verify that valuation zone boundaries are accurately delineated and applied in the CAMA system. Trended valuation zones should be queried for proper and complete application of trending factors. As a best practice, other queries and comparisons should be run to ensure the cleanest possible dataset. Some end-of-year query and comparison examples include: comparison of total county appraised value from prior abstracted file to current tax year, comparison of current parcel value to the previous year's value,

median appraised value per square foot vs. median sale price per square foot for each valuation zone, parcels with zero value, parcels not assigned to a valuation zone, etc.

i. Ratio Study Approval Procedures

Ratio studies are reviewed by the Property Tax Division field analysts and submitted to their district supervisors for initial approval. Sales data will be submitted in an electronic format approved by the Property Tax Division. Included in the study should be separate tabs for: un-trended sales, trended equalization ratio sales, unusable sales, trending chart, and transmittal letter. The transmittal letter must be digitally signed by the Property Tax Division field analyst prior to submitting the study to the Property Tax Division district supervisor. Once the district supervisor is satisfied with the content of the study, he or she must electronically sign the transmittal letter and submit the study to the Property Tax Division for final approval.