



TOWN OF HARRISON
VILLAGE OF HARRISON
ALFRED F. SULLA, JR. MUNICIPAL BUILDING
1 HEINEMAN PLACE
HARRISON, NEW YORK, 10528



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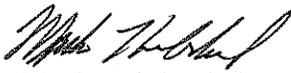
MARK HEINBOCKEL
Assessor

SANDRA ARCARA
Assessment Clerk

May 9, 2013

Mayor Ron Belmont
Honorable Town Board

On July 15, 2013 thru July 19, the New York State Assessor's Association is holding its annual seminar on assessment applications at Cornell University, Ithaca, New York. This annual seminar affords the assessment community a chance to partake in several forms of assessment/appraisal courses from two day classes to week long classes. New York State requires a minimum of educational hours yearly to maintain assessment certification. I have enclosed a list of courses and their descriptions, of which several are relevant to the Town of Harrison. The assessor seeks permission to attend these classes, which are budgeted items. Thank you for your consideration in this matter. Cost for the seminars will not exceed \$1,250 for housing, food and coursework.


Mark Heinbockel
Assessor

SEMINAR ON APPRAISING APPLICATION
CORNELL UNIVERSITY - ITHACA, N.Y. - JULY 15 THROUGH JULY 19, 2013
Enrollment is Limited

TUITION: (check appropriate one)

5 DAY COURSE

- \$450.00 for members of the I.A.O.
- \$470.00 for members of the N.Y.S.A.A.
- \$520.00 for nonmembers of the N.Y.S.A.A.

3 DAY OR 4 DAY OR TWO 2 DAY COURSES

- \$380.00 for members of the I.A.O.
- \$400.00 for members of the N.Y.S.A.A.
- \$450.00 for nonmembers of the N.Y.S.A.A.

SINGLE 2 DAY COURSE

- \$240.00 for members of the I.A.O.
- \$260.00 for members of the N.Y.S.A.A.
- \$290.00 for nonmembers of the N.Y.S.A.A.

Text Book Required for Courses 1 & 2
The Appraisal of Real Estate, Twelfth Edition Appraisal Institute (2001)
The Appraisal of Real Estate Textbook \$55.00 _____

(COURSES REQUIRED FOR BASIC CERTIFICATION)**

COURSES (5 DAY):

- 1. Appraisal Principles and Procedures **
- 2. Application of the Three Approaches to Value**

COURSES (4 DAY):

- 3. IAO - 2 Exemptions
- 4. Commercial Data Collection
- 5. Excel Ratio Studies/Analysis - RPSV4

COURSE (3 DAY): Tuesday, Wednesday & Thursday

- 6. Fundamentals of Mass Appraisal

COURSES (2 DAY):

Monday - Tuesday

- 7. Agricultural Valuation and Revaluation
- 8. Apartment Valuation, Market & Subsidized

Wednesday - Thursday

- 9. Single Family Appraisal
- 10. Unusual Property Valuation

FULL PAYMENT or completed ready for signature voucher must accompany this application.

PRINT, TYPE, OR ATTACH BUSINESS CARD:

Name (First) _____ (Middle Initial) _____ (Last) _____ (Designation) _____

Title _____ Municipality/Company _____

Mailing Address _____

City _____ State _____ Zip _____

Office Phone (_____) _____ Home Phone (_____) _____ Fax # (_____) _____

E-mail Address _____

Make Checks Payable to: New York State Assessors' Association
 Mail to: N.Y.S.A.A., Patrick J. Duffy, IAO, Executive Director
 8417 Oswego Rd., #233, Baldwinsville, NY, 13027 Phone: (315) 706-3424 Fax: (315) 964-0016 Email: nysaa@nyassessor.com

CORNELL 2013
SEMINAR ON APPRAISING INFORMATION

FEES:**FULL WEEK COURSES**

\$450.00 for members of the IAO
 \$470.00 for members of the NYSAA
 \$520.00 for non-members of the NYSAA

4 DAY OR TWO 2-DAY COURSES

\$380.00 for members of the IAO
 \$400.00 for members of the NYSAA
 \$450.00 for non-members of the NYSAA

SINGLE 2 DAY COURSE

\$240.00 for members of the IAO
 \$260.00 for members of the NYSAA
 \$290.00 for non-members of the NYSAA

PAYMENT PROCEDURE

A check for the total amount due or completed voucher, ready for signature, must accompany the application.

APPLICATION

The application should be filled out and mailed as soon as possible – class sizes are limited. All applications are expected to be submitted by July 1, 2013. Member status as of July 1, 2013, will be used to determine the appropriate fee.

CANCELLATIONS

Applicants who cancel before July 1, 2013, will receive a full refund. After July 1, 2013, there will be a **cancellation fee** as follows:
 Registration of \$300.00 or less = \$50.00 cancellation fee and registration of over \$300.00 = \$75.00 cancellation fee.

DEAN

Roger E. Tibbetts, IAO – Assessor, Towns of Adams, Brownville, Watertown and Harrisburg and member of the Board of Trustees of the Institute of Assessing Officers.

ON SITE REGISTRATION

All students attending the five and four day classes and the first half-week two day courses will be expected to register at the Ramada Inn lobby on Sunday, July 15th between 2:00 and 5:00 PM. A Welcome Reception will be held from 6:30 to 7:30 PM. Classes will begin promptly at 9:00 AM Monday morning. Commuter registration will occur on Monday morning from 8:00 AM to 9:00 AM. If you are attending only a second half-week course, you may register on Tuesday, July 17th between 3:00 PM and 4:00 PM or Wednesday, July 18th between 8:00 AM to 9:00 AM in the same location.

HOUSING

All housing accommodations are your responsibility. The Seminar headquarters will be the Ramada Inn (607) 257-3100. Other area hotels in close proximity: Clarion (607) 257-2000, Holiday Inn (607) 272-1000 and Econo-Lodge (607) 257-1400. Make sure you mention you are with the conference to get the best rate. We have a special rate at the Ramada Inn of \$97.95 per night.

MEALS

Dining facilities are available at hotels, campus dining halls, and other fine area restaurants. Costs of meals are the responsibility of the student and are not included with tuition costs.

IAO RECERTIFICATION AND ORPS CONTINUING EDUCATION CREDITS

One credit will be awarded for each classroom hour.

DOS CONTINUING EDUCATION CREDITS

Continuing education credit from the Department of State, for 12 credit hours, is pending for the following courses: Apartment Valuation, Market & Subsidized, Single Family Appraisal, Unusual Property Valuation.

ADDITIONAL REQUIREMENTS

Necessary workbooks included with the cost of the course; the exception is the textbook for the two Basic Valuation. Please bring calculator to class. HP12c or equivalent is required for both valuation courses.

CONFIRMATION

A confirmation letter will be mailed to all registrants by July 6, 2013.

REIMBURSEMENT

Eligible Assessors and County directors who attend will receive continuing education credit and reimbursement from ORPS pursuant to their current rules and approval by the Department of Budget.

MARCH - APRIL 2013

Appraisal Principles and Procedures -

This is an introduction course of instruction in the appraisal of real property, emphasizing legal considerations, economic principals, real estate markets and analysis. At the conclusion of this course the student will understand the basic terms, concepts and principles applicable to valuation; the appraisal process and its steps; apply the valuation process and its steps to course exercises and to "real world" situations. (This course is a requirement for assessors seeking basic certification from ORPTS)

Application of the Three Approaches to Value -

This is an intermediate course of instruction that will build on assessors' knowledge of basic appraisal procedures and the use of the three approaches to value. At the conclusion of this course the student understand and be able to apply the three approaches to value and reconcile the three approaches to value into a final value opinion. (This course is a requirement for assessors seeking basic certification from ORPTS.)

IAO - 2 Exemptions -

This seminar is an in-depth re-view of the procedures to be followed by assessors and their staffs in reviewing applications for exemptions from the real property tax. It will cover how applications must be filled out, what items to look for, form letters useful to assessors and related subjects. This course will bring everyone up to date on any changes that have occurred over the past few years and discuss a number of court decisions and how they might affect your determinations on exemptions.

Commercial Data Collection -

This course uses the commercial property record cards, designed solely for use with the New York State Real Property System (RPS), as the basis for discussion. The specific characteristics of real property to be collected and the data collection techniques used in completing the form are discussed. The importance of accuracy and consistency in collection and recording of the data is stressed throughout the course. There will be a field trip to collect and record data from a commercial site.

Excel Ratio Studies/Analysis - RPSV4 -

This course is intended to give Assessors and staff a broader understanding of determining the level of change in the market place. The emphasis will be on Excel and how to utilize it in a ratio study. Students will learn import and export techniques, how to download the data, linking and merging V4 data, and how to use Excel Statistics, and creating and using pivot tables in their daily routines. The class will cover the basics through intermediate level of the Excel user. In addition, students are asked to submit personal examples of what they would like to learn and appropriate examples will be incorporated into the class as time permits.

Fundamentals of Mass Appraisal -

Mass appraisal is a method to study and value a large number of properties. It allows us to group properties in many different ways and analyze the results. This course is the basic course prepared by the New York State Office of Real Property Tax Services with input from assessors and county directors. It was rewritten in 2011 to include new areas of emphasis and delve deeper into systematic analysis and valuation.

Agricultural Valuation and Revaluation -

A practical guide on evaluating farms, soils and changing market forces in farm valuation. Ways to sharpen your review and implementation of Ag Building and Agricultural exemptions. Course explores all aspects of Ag Valuation in a revaluation project, including valuation of existing buildings, building exemptions, agricultural land exemptions and the concept of lost capitol in buildings used to house animals and harvested crops.

Apartment Valuation, Market & Subsidized -

In this two-day seminar, we will explore conventional and subsidized apartment complexes. We will start by analyzing the different classifications and building descriptions of apartments. Such properties include Walk-Up Apartments, Garden Apartments, and High-Rise Apartments. We will also discuss Market Studies and their trade organizations, where information can be found. Next, we get into the three approaches to value: Cost, Market Sales, Income. Examples will be provided. Day Two will take us into Subsidize Apartment Complexes where we will discuss the different subsidize apartment programs, the difference between traditional subsidized apartments and LIHTC (Low Income Housing Tax Credits) programs. Followed by Public Law 581 a and recent case law in detail. Next, we will analyze income expense requirements for 581a properties and establish capitalization rates based on risk. We will finish with a review apartment case study. This seminar is for assessors of all levels that have apartment complexes or subsidize apartment complexes within their towns. Bring a calculator, as we will work out some entry-level calculations.

Single Family Appraisal -

This class will cover all phases of single family residential appraisal. Procedures and methodology for appraising residential properties utilizing Version 4 mass appraisal and the Uniform Residential Appraisal Report (URAR) will be explained and review. Differences in the mass appraisal and URAR methodology will also be explained. The review of the URAR form appraisal will assist assessors in review of these appraisals for assessment reviews and preparation for Small Claims Assessment Reviews (SCAR). A case study property will be offered where students will be expected to inspect and complete a Uniform Residential Appraisal Report. Participants will be expected to bring a calculator.

Unusual Property Valuation -

In this two-day seminar, we will explore a series of unusual property types. These properties are unusual and have particular characteristics and features. Such properties include Car Wash, Funeral Parlors, Graveyards, Junkyards and Bowling Alleys along with Municipal & School Buildings, Rooming House and Theaters/ Cinema Complex. We will spend about an hour and a half on each property type utilizing the same format. We will start by analyzing the different classifications and building descriptions of each type following with Market Studies. In addition, we will discuss where to retrieve information from their trade organizations. Next, we get into the most pertinent of the three approaches to value by type and discuss their relevance. For each type, we will discuss what exactly we are valuing with emphasis on Real Property versus Personal Property including what is considered trade fixtures, FF & E (Furniture, fixtures and equipment) and Business Value. This seminar is for assessors of all levels. Bring a calculator, as we will work out some entry-level calculations.

Anthony A. Girasole, MAI, SRA & Dominic L. Penale, Jr

Are Pleased to Announce the Formation of:

Girasole-Penale Appraisal, LLC

*A Full Service Real Estate Appraisal and Consulting Firm
Serving Western and Upstate New York*

Specializing in: Tax Certiorari | Rights of Eminent Domain | Matrimonial | Estate | Market Value
Insurance and Mortgage Appraisals for All Types of Real Estate Including:
Residential | Commercial | Office | Industrial | Special Purpose | Feasibility and Marketing Studies

Anthony A. Girasole, MAI, SRA is a member of the Appraisal Institute and is a Certified General Real Estate Appraiser with over fifty years experience with all types of properties. Dominic L. Penale, Jr is a Certified Residential Real Estate Appraiser with over thirty years experience and a New York State Certified Advanced Assessor.

Experienced Expert Witness Testimony Available on All Types of Properties

Girasole-Penale Appraisal, LLC

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