AGENDA ITEM III
Meeting started at 9:05 am

**Members Present:**
Jana Seddon
Jayme Jacobs
Sorin Popa
Kelson Powell
Chris Sarman
Shannon Silva

**Members Absent:**

I. Public Comment

No public comment.

II. Introductions

Hector Sepulveda did roll call.

III. Review and Consideration for Approval of the April 27, 2021 Appraiser Certification Board Meeting Minutes

Shannon Silva moved to approve the minutes. Sorin Popa second. All in favor, motion carries.

IV. Review of Guidance Letter

Jana Seddon stated that we will be tabling this item for the next meeting, Jeff Mitchell is not present with us this morning.

V. Consent Agenda Items

1. Review and Consideration for Approval of Continuing Education Credit Hours Reviewed and Submitted by the Department of Taxation Local Government Services Deputy Director

Shannon would like to pull e and f from the Consent Agenda and will recuse herself from g.
Sori Popa will recuse himself from h.

Chris Sarman moved to approve courses a-d and g-h. Second Kelson Powell. All in favor, motion carries.

   a) NAA – Title Principles, Deeds and Transfers, Hours on Certificate
   b) NAA – The Commercial Cost Approach, Hours on Certificate
   c) IAAO – Pandemic Reappraisals: Following the Market During COVID, Hours on Certificate
   d) IAAO – Defining and Measuring Obsolescence in Personal Property, Hours on Certificate
   e) AI – Artificial Intelligence, AVM’s and Blockchain: Implications for Valuation, Hours on Certificate

Thomas Walusek stated that both classes are very pertinent but at a high level. He stated that he has been a fee appraiser for about 20 years and he’s been with the Clark County office for about 2 years, so he is still learning and mass appraisal there is quite a conversion.

Chris Sarman moved to approve the course. Shannon Silva second.
Yes – Sorin Popa, Jayme Jacobs, Jana Seddon, Chris Sarman, Shannon Silva
No – Kelson Powell
Motion carries.

   f) AI – What’s Up in Technology for Real Estate Appraisers, Hours on Certificate

Thomas Walusek stated that going down this path in terms of continuing education, the people that are instructing these courses are PHDs, MAI’s, CCIM Instructors, etc., these aren’t a slouch bunch and when they’re offering this through the Appraisal Institute to the 40,000 members of that organization, they have a fairly high standards.

Shannon Silva stated that based on the information received, the slides that were presented looked more like product based, versus informational appraisal type base.

Shannon Silva moved to deny the course. Kelson Powell second.
Yes – Shannon Silva, Sorin Popa, Kelson Powell, Jana Seddon, Chris Sarman
No – Jayme Jacobs
Motion carries.

   g) McKissock – Valuation of Residential Solar, Hours on Certificate
   h) WSATA – Unitary Valuation Principles, Hours on Certificate

VI. Review and Consideration of Continuing Education Credit Hours

Shannon Silva moved to approve courses a and b. Kelson Powell second. All in favor, motion carries.

Shannon Silva moved to deny courses c-e. Chris Sarman second. All in favor, motion carries.

Chris Sarman moved to approve courses f and g. Jayme Jacobs second.
Yes – Jayme Jacobs, Sorin Popa, Chris Sarman
No – Shannon Silva, Kelson Powell, Jana Seddon

Shannon moved to deny courses j-m. Chris Sarman second. All in favor, motion carries.

Shannon Silva moved to deny courses o and p. Chris Sarman second. All in favor, motion carries.
Shannon Silva moved to approve courses q and r. Jayme Jacobs second. All in favor, motion carries.

Shannon Silva moves to deny courses t-w. Jayme Jacobs second. All in favor, motion carries.

  a) USU – Introduction to Financial Accounting, 36 Hours
  b) USU – Introduction to Managerial Accounting, 36 Hours
  c) USU – Enterprise Accounting, 36 Hours
  d) USU – Farm and Agribusiness Management, 36 Hours
  e) USU – Agricultural Markets and Prices, 36 Hours
  f) USU – Managerial Economics: Production, 36 Hours

Shannon Silva moved to deny the course. Kelson Powell second.
Yes – Shannon Silva, Jayme Jacobs, Jana Seddon, Kelson Powell, Sorin Popa
No – Chris Sarman
Motion carries.

  g) USU – Managerial Economics: Consumption & Markets, 36 Hours

Sorin Popa moved to approve the course. Chris Sarman second.
Yes – Jayme Jacobs, Jana Seddon, Sorin Popa, Chris Sarman
No – Shannon Silva, Kelson Powell
Motion carries.

  h) USU – Agricultural and Rural Policy, 36 Hours

Chris Sarman moved to deny the course. Shannon Silva second. All in favor, motion carries.

  i) USU – Applied Environmental and Natural Resource Economics, 36 Hours

Chris Sarman moved to approve the course. Kelson Powell second.
Yes – Jayme Jacobs, Sorin Popa, Jana Seddon, Chris Sarman, Kelson Powell
No – Shannon Silva
Motion carries.

  j) USU – Advanced Agribusiness Management, 36 Hours
  k) USU – Agricultural Markets in a Global Economy, 36 Hours
  l) USU – Legal Environment of Business, 36 Hours
  m) USU – Integrated Business and Value Creation, 36 Hours
  n) USU – Introduction to Business Analytics, 36 Hours

Chris Sarman moved to approve the course. Sorin Popa second. All in favor, motion carries.

  o) USU – Strategic Management, 36 Hours
  p) USU – Fundamental of Public Speaking, 36 Hours
  q) USU – Principles of Macroeconomics, 36 Hours
  r) USU – Principles of Microeconomics, 36 Hours
  s) USU – Intermediate Microeconomics Analysis, 36 Hours

Chris Sarman moved to approve the course. Jayme Jacobs second. All in favor, motion carries.

  t) USU – Business Writing, 36 Hours
u) USU – Financial Resources Management, 36 Hours
v) USU – Leading Organization and People, 36 Hours
w) USU – Managing Information, 36 Hours
x) USU – Systems Analysis & Administration, 36 Hours

Jayme Jacobs moved to deny the course. Shannon Silva second. All in favor, motion carries.

y) USU – Marketing Research & Analysis, 36 Hours

Chris Sarman moved to deny the course. Shannon Silva second.
Yes – Sorin Popa, Kelson Powell, Shannon Silva, Jana Seddon, Chris Sarman
No – Jayme Jacobs
Motion carries.

z) USU – Marketing Analytics, 36 Hours

Chris Sarman moved to approve the course. Jayme Jacobs second.
Yes – Sorin Popa, Jayme Jacobs, Chris Sarman
No – Shannon Silva, Kelson Powell, Jana Seddon

Chris Sarman moved to approve the course. Jayme Jacobs second.
Yes – Jayme Jacobs, Jana Seddon, Sorin Popa, Chris Sarman
No – Kelson Powell, Shannon Silva
Motion carries.

aa) USU – Operations Management, 36 Hours

Shannon Silva moved to deny the course. Kelson Powell second. All in favor, motion carries.

bb) USU – Business Ethics, 36 Hours

Shannon Silva moved to deny the course. Jayme Jacobs second.
Yes – Shannon Silva, Jana Seddon, Jayme Jacobs, Sorin Popa
No – Chris Sarman, Kelson Powell
Motion carries.

cc) USU – Honors Statistical Methods, 36 Hours

Jayme Jacobs moved to approve the course. Shannon Silva second. All in favor, motion carries.

dd) CSUSM – Introduction to Financial Accounting, 36 Hours

Jayme Jacobs moved to approve the course. Shannon Silva second. All in favor, motion carries.

ee) VGS – Digital Future of Assessing: Discover Excel’s Most Useful Assessing Tips and Tricks, Hours on Certificate

Shannon Silva moved to approve the course. Chris Sarman second. All in favor, motion carries.

VII. Briefing to and from Appraiser Certification Board and Department Staff
Hector Sepulveda stated that the board wanted him to go back and review the meeting minutes for the last meeting, there were two things the board wanted to be reviewed. One being the number of appraisers, which turned out to be correct and second was changing the agenda item from g to h, which was corrected. He also stated that testing will be held in Clark County on the 12th and hopefully one in Carson City, end of July.

VIII. Schedule Date and Review Agenda Topics for the Next Appraiser Certification Board Meeting

Hector Sepulveda stated the next meeting should be towards the end of August, we’ll bring back the Guidance Letter and the two people for discussion.

IX. Public Comment

No public comment.

10:05 am adjourn.
APPRAISER CERTIFICATION BOARD

October 19, 2021

Agenda Item V
Guidance Letter 21-001 replacing 13-001

Date: October 19th, 2021

To: County Assessors

From: Appraiser Certification Board

CC: Shellie Hughes, Executive Director, Department of Taxation
    Shannon Silva, Supervisor, Locally Assessed Properties
    Jeff Mitchell, Deputy Director of Local Government Services

Subject: Requirements for Certification and Continuing Education

SUMMARY: This letter is intended to clarify continuing education requirements of NRS 361.223, as amended by SB 215(2013) and NAC 361.565 (effective January 30, 2019). The Department interprets this to mean...

- Employees who have received a certificate, to perform the functions of an appraiser, in the first half of a fiscal year will have until the end of the same fiscal year to obtain 36 hours of continuing education. Employees who have received a certificate, to perform the functions of an appraiser, in the second half of a fiscal year will have until the end of the next fiscal year to obtain 36 hours of continuing education.
- Continuing education hours must be taken annually even if 180 hours are met, unless the required amount of ethics training has also been taken.
- Once the 180 hours are met and the ethics training is taken, 36 hours of continuing education must be completed every three years.
- Employees who have received a certificate to perform the functions of an appraiser, but are not performing those functions, are still obligated to meet all continuing education requirements set forth in statute to maintain active certification.

AUTHORITY:

NRS 361.223(1): Every person who holds an appraiser’s certificate shall complete in each fiscal year at least 36 contact hours of appropriate training conducted or approved by the Department. College or university courses may be substituted upon approval by the Appraiser Certification Board of an application submitted to the Department for such substitution.

NRS 361.223(2): Any approved hours of training accumulated in any 1 fiscal year in excess of the 36 contact hour minimum must be carried forward and applied against the training requirements for the following 3 years.

NRS 361.223(3): The annual training requirement must be waived for any person:
    (a) Attaining a professional designation or certification by the Appraiser Certification Board; or
(b) Accumulating 180 contact hours of accepted training. → Such persons must complete 36 contact hours during every 3-year period thereafter. (formerly 5 years)

NRS 361.222: The Department shall issue a temporary appraiser’s certificate to a person who is employed as an appraiser by the State or any of its political subdivisions and who applies to take the appraiser’s certificate examination. (emphasis added to the “and”)

NAC 361.539: “Appraiser’s Certificate” means a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.

NAC 361.547: “Contact hour” means 1 hour of credit toward continuing education requirements awarded by the Department for attendance at or instruction of an approved education course.

NAC 361.555(1): “Temporary appraiser’s certificate” a person who is employed as an appraiser by the State of Nevada or any of its political subdivisions may apply to the Department for a temporary appraiser’s certificate. (4): The Department will issue a temporary appraiser’s certificate to a qualified applicant within 30 days after receiving the application.

NAC 361.567(5): To qualify for a waiver of the annual training requirement pursuant to paragraph (b) of subsection 3 of NRS 361.223, a person who holds an appraiser’s certificate must complete as part of the 180 contact hours of accepted training required by that paragraph at least 4 hours of training in ethical and professional standards.

NAC 361.567(6): If a person for whom the annual training requirement has been waived pursuant to NRS 361.223 accumulates more than 36 contact hours during any 3-year period thereafter, the excess contact hours will not be carried forward.

APPLICATION:

(1) Fiscal Year Requirement

Continuing education is required of persons who hold an appraiser’s certificate, including both temporary and permanent certificates. Hired employees should fill out an Application for Temporary Appraiser Certification before they are anticipated to perform appraisal work. According to NRS 361.221 no one shall perform the appraisal work without a certificate:

NRS 361.221 Certification required; Appraiser’s Certification Board; examinations.

1. A person shall not perform the duties of an appraiser for purposes of the taxation of property as an employee of or as an independent contractor for the State or any of its political subdivisions unless the person holds a valid appraiser’s certificate issued by the Department. A person not so certified may collect data but shall not appraise value, and data so collected must be reviewed by a certified appraiser.

Employees transitioning into performing appraiser duties must fill out and date the Application for Temporary Appraiser Certification before they are performing duties of appraiser. The application form may be obtained from the Department’s website at https://tax.nv.gov/uploadedFiles/taxnvgov/Content/LocalGovt/Appraiser_Certification_Info/2%20Application%20for%20Temporary%20Appraiser%20Certification.pdf.

Persons who have been issued a Temporary Certificate by the Department should begin to fulfill continuing education requirements as soon as possible. NRS 361.223(1) requires completion of 36 contact hours each fiscal year until 180 hours are earned. NAC 361.539 defines “Appraiser’s Certificate” to mean a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.
As Temporary Appraiser’s Certificates authorizes the holder to perform the duties of an appraiser, the Department interprets this to mean that persons granted Temporary Certification during the first six months of the first fiscal year would have to obtain 36 contact hours by the end of that fiscal year. Persons granted Temporary Certification during the last six months of the fiscal year would have to obtain 36 contact hours by the end of the next fiscal year.

**Example.** Jane was hired by the Sagebrush County Assessor on September 14, 2020 to work as an appraiser. She applied for temporary certification on her first day, and the Department processed the request within 30 days, or about October 12, 2020. Since more than half of the fiscal year remains, there should be sufficient time to take some on-line beginning courses, as well as classes sponsored by the Department or Assessor’s Association. Jane should expect to complete 36 hours by June 30, 2021.

Joe, on the other hand, did not obtain his temporary certification until April 29, 2021. Since the end of the fiscal year is only two months away, there may not be enough time to fulfill the 36 hour requirement. In that case, Joe would have until June 30, 2022 to complete the 36 hours to remain in compliance with NRS 361.223.

Because the statute requires completion in a fiscal year, rather than completion counting from the date the temporary certification is issued, the use of a cut-off date is necessary. The Department selected the “half-year convention” as the cut-off date.

(2) **Ethical and Professional Standards Training**

The waiver from taking classes every fiscal year cannot be granted until at least four hours of ethical and professional standards training are taken. Typically, the ethics training occurs sometime during the first five years when a person is earning the first 180 hours.

**Example.** Jane has completed 180 contact hours of continuing education as of June 30, 2021. None of the continuing education includes ethics training. She is not planning on taking any classes in fiscal year 2022, but her supervisor informs her that she must continue to take 36 hours of continuing education in FY 2022 and each fiscal year thereafter until the ethics training is completed. Upon completion of the ethics training, Jane would not have to complete 36 hours of continuing education for 3 years.

(3) **When a temporary certificate is issued and when is a certificate needed**

NRS 361.221 and 361.222 clearly state that no one shall perform the functions of an appraiser without an appraiser certificate and that a Temporary Certificate shall not be issued until they are hired as an appraiser and have applied to take the test. A person not certified may collect data and work within an office but cannot value property until they have applied to take the exam. An Assessor’s office should work diligently to ensure that no valuation work has been completed by those that are not certified to complete such work. Just because someone is hired as an appraiser they should not engage in any valuation work until a Temporary Certificate has been issued. The form for applying for a temporary certificate shall be changed from “date of hire” to “date appraisal duties began”. A Temporary Certificate shall be issued when someone applies to take an exam and beginning date of Temporary shall be date that employee applied for the exam.
Nevada Department of Taxation
Application for Temporary Appraiser Certification

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada  89706

Please Print or Type:

APPLICANT INFORMATION

NAME OF APPLICANT
TITLE

BUSINESS MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
EMAIL ADDRESS

CITY
STATE
ZIP CODE
DAYTIME PHONE
(    )
ALTERNATE PHONE
(    )
FAX NUMBER
(    )

SPONSORING TAX AGENCY
DATE APPRAISAL DUTIES BEGAN

TAX AGENCY CONTACT NAME
CONTACT PHONE NUMBER

PLEASE MARK THE APPROPRIATE RESPONSE (Failure to mark one of the three will result in denial of appraiser certification.)

☐ I am not subject to a court order for the support of a child.

☐ I am subject to a court order for the support of one or more children and am in compliance with the order or am in compliance with a plan approved by the district attorney or other public agency enforcing the order for the repayment of the amount owed pursuant to the order

☐ I am subject to a court order for the support of one or more children and am not in compliance with the order or a plan approved by the district attorney or other public agency enforcing the order for repayment of the amount owed pursuant to the order.

Name (Print)

____________________________________________________
County

____________________________________________________
Social Security Number

Do you have a state business license? Yes ☐ No ☐
If yes, what is your state business license number? ______________________________

SIGNATURES

Applicant Signature (Use Blue Ink) Date

VERIFICATION OF EMPLOYMENT, TO BE COMPLETED BY HIRING AUTHORITY

By my signature below, I verify the applicant is currently an appraiser of the sponsoring tax agency named above and the job duties specified and date of hire are true and correct.

Hiring Authority Representative (Assessor or Department) Title Date

For Department Use Only

TEMPORARY CERTIFICATION BEGINNING DATE
TEMPORARY CERTIFICATION ENDING DATE
DATE CERTIFICATION WAS SENT TO APPLICANT

Verified by:

Division of Local Government Services Title Date

Form 5308LGS, Application for Temporary Appraiser Certification Revised 10/13/2021
Agenda Item VII

1. a) Managerial Accounting
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

1. Course objective:
   Explore the financial impact of short-term and long-term business decisions. Learn how accounting and other productivity information can be used to assess and improve performance of an organization.

2. What are the expected hours of instruction? 24 hours

3. What is the expected completion date? September 2016

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations
☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:

☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

Requestor Signature (Use Blue Ink) 6-21-2021

For Department Use Only

<table>
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<th>NUMBER OF CREDIT HOURS GRANTED</th>
<th>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</th>
<th>MILESTONE APPLIED TO:</th>
<th>TOTAL CEs FOR THIS MILESTONE</th>
<th>REASON FOR DENIAL OF CREDIT, IF ANY</th>
</tr>
</thead>
</table>

Verified by:

Division of Local Government Services Title Date

Form 5310LGS, Property Tax Appraiser Continuing Education New Course Application Revised 1/7/2018
Online Academic Catalog

ACC202 - Managerial Accounting

Description
Students will explore the financial impact of short-term and long-term business decisions. By learning how accounting and other productivity information can be used to assess and improve performance of an organization, managers will be provided the essential information they need to execute growth strategies and select opportunities that create business value.

Additional Information
The goal title associated with this course is Managerial Accounting.

Credits
3

Requisites
Complete:
ACC201 - Financial Accounting  (3)

Academic Level
Undergraduate
Syllabus
ACC 202: Managerial Accounting

Course Prerequisites
ACC 201

Course Description
Explore the financial impact of short-term and long-term business decisions. Learn how accounting and other productivity information can be used to assess and improve performance of an organization. Provide managers the essential information they need to execute growth strategies and select opportunities that create business value.

Course Competencies
This course covers the following competencies, which represent the knowledge and skills relevant to your field:

- ACC-30076: Describe how managerial accounting supports management information systems
- ACC-30077: Utilize managerial accounting techniques and models to support an organization's strategic plan
- ACC-30078: Explain how managerial accounting is used to make decisions about short-term business opportunities, capital investments, and evaluating operational performance

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.
Agenda Item VII

1. b) Cost Accounting
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

<table>
<thead>
<tr>
<th>TITLE OF COURSE</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting 311 - Cost Accounting</td>
<td>Appraiser 1</td>
</tr>
</tbody>
</table>

DELIVERY METHOD: CHECK ONE

☐ Classroom ☐ Internet ☐ Home Study

SPONSORING ORGANIZATION

Southern New Hampshire University

1. Course objective:

Explain the accounting concepts and practices used in the recording, classification, and reporting of cost data. Analyze the behavior of costs and its use in the planning and controlling process.

2. What are the expected hours of instruction?

24

3. What is the expected completion date?

October 2018

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations

☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:

☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

Verifier Signature (Use Blue Ink) 6-21-2021

For Department Use Only

NUMBER OF CREDIT HOURS GRANTED | NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT | MILESTONE APPLIED TO | TOTAL CEs FOR THIS MILESTONE | REASON FOR DENIAL OF CREDIT, IF ANY

Verified by:

Division of Local Government Services
Title
Date
Online Academic Catalog

ACC311 - Cost Accounting

**Description**
Examine the accounting concepts and practices used in the recording, classifying, and reporting of cost data. Analyze the behavior of costs and its use to management in the planning and control process. Examine budgeting, standard cost, job order and process, along with special problems in cost accounting.

**Credits**
3

**Academic Level**
Undergraduate
ACC 311: Cost Accounting
Center: Online

Course Description
Examine the accounting concepts and practices used in the recording, classifying, and reporting of cost data. Analyze the behavior of costs and its use to management in the planning and control process. Examine budgeting, standard cost, job order, and process, along with special problems in cost accounting.

Course Outcomes
• ACC-311-01: Control the cost structure of an organization to achieve a target operating income
• ACC-311-02: Prepare budgets for various purposes in order to aid managerial decision-making processes
• ACC-311-03: Prepare cost accounting reports to internally communicate information to managerial decision makers

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Access code for Mastering MyAccountingLab, which includes the following e-book:
*Horngren’s Cost Accounting: A Managerial Emphasis (With MyLab)*
Srikant M. Datar and Madhav V. Rajan
Pearson
Sixteenth Edition
2018
SKU #: 2178633

Diversity, Equity, and Inclusion
As indicated in our core values, SNHU is committed to “embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life.”

This may or will be reflected in SNHU’s curriculum as we embrace and practice diversity, equity, and inclusion (DEI) to provide the most transformative experience for our students, faculty, and staff. Because topics pertaining to DEI can be sensitive, please remember that embodying and practicing diversity, equity, and inclusion is one of our core
Agenda Item VII

1. c) Advanced Accounting
Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

Type of Course: Accounting 405 - Advanced Accounting

Delivery Method - Check one:
- Classroom
- Internet
- Home Study

Sponsoring Organization: Southern New Mexico University

1. Course objective:
   Explore advanced accounting concepts including consolidations.

2. What are the expected hours of instruction? 24

3. What is the expected completion date? March 2019

Subject Classification - Check all that apply:
- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

Required materials to be submitted with application:
- Detailed Course Outline or Syllabus
- Books or Course Materials

Signature: [Signature]

Date: 6-21-2019

For Department Use Only:

Verified by:

Division of Local Government Services

Title

Date

Form 5310LGS, Property Tax Appraiser Continuing Education New Course Application
Revised 1/7/2019
Online Academic Catalog

ACC405 - Advanced Accounting

Description
Explore advanced accounting concepts, including consolidations.

Credits
3

Requisites
Complete:
ACC309 - Intermediate Accounting III (3)

Academic Level
Undergraduate
Undergraduate Course Syllabus

ACC 405: Advanced Accounting
Center: Online

Course Prerequisites
ACC 309 (COCE), ACC 308 (UC)

Course Description
Explore advanced accounting concepts, including consolidations.

Course Competencies
• Analyze economic activity of complex or unique business situations
• Use accounting standards to create various financial reports intended for a variety of stakeholders
• Explore the impact of emerging domestic, global, and technological factors that could affect financial reporting

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Connect (Access Code)
Throughout the course, there are assignments and resources in Connect, in addition to your textbook. You will be prompted to enter Connect when you click on your first Connect reading or assignment within a course module.

In addition to the required e-book listed below, you may choose to purchase an optional printed textbook.
Advanced Financial Accounting
Theodore Christensen, David Cottrell, and Cassy Budd
McGraw-Hill Education
Twelfth Edition
2019

Diversity, Equity, and Inclusion
As Indicated in our core values, SNHU is committed to “embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life.”

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Syllabus Last Updated 4/30/2021
Agenda Item VII

1. d) Microeconomics
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

Title
Appraiser 1

DELIVERY METHOD - CHECK ONE
☐ Classroom ☑ Internet ☐ Home Study

SPONSORING ORGANIZATION
Southern New Hampshire University

1. Course objective:

2. What are the expected hours of instruction?
24

3. What is the expected completion date?
April 2016

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY
☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations
☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

This course examines the behavior of buyers and sellers in various market structures, which helps in understanding the sales approach to value.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:
☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

SIGNATURE

[Signature]

Requestor Signature (Use Blue Ink) Date 6-21-2021

For Department Use Only

<table>
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<th>NUMBER OF CREDIT HOURS GRANTED</th>
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Verified by:

Division of Local Government Services

Title

Date

Form 5310LGS, Property Tax Appraiser Continuing Education New Course Application
Revised 1/7/2019
Online Academic Catalog

ECO201 - Microeconomics

Description
This course examines the role of economic systems in allocating scarce resources to satisfy the needs and wants of individual members of a society. After a brief exposure to alternative economic systems, the focus becomes the nature and performance of American capitalism. Primary emphasis is placed upon the development of models that explain the behavior of consumers, producers and resource suppliers in various market structures.

Additional Information
The goal name associated with this course is Microeconomics

Credits
3

Academic Level
Undergraduate
Undergraduate Course Syllabus

ECO 201: Microeconomics
Center: Online

Course Prerequisites
None

Course Description
Examine different market structures and the role of economics in business and decision making. Apply microeconomic models and theories to analyze the behavior of consumers, producers, and resource suppliers in various market structures.

Course Competencies
This course covers the following competencies, which represent the knowledge and skills relevant to your field:

- ECO-20043: Inform business decisions using microeconomic models and theories
- ECO-20044: Determine the impact of economic costs on organizational and individual decision making
- ECO-20045: Explain how market structure impacts a business's entry and exit into a market and its ability to generate economic profit

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Principles of Economics (with Cengage MindTap access code)
N. Gregory Mankiw
Cengage
Ninth Edition
2021
SKU #: 5974864

This access code allows for two activations within a one-year time period and works for both ECO 201 and 202. If you need to repeat ECO 201, that will count as the second activation, and you will need to repurchase the code for ECO 202.
Agenda Item VII

1. e) Macroeconomics
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:
COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

[Redacted]
TITLE OF COURSE
Econ 202 - Macroeconomics
DELIVERY METHOD - CHECK ONE
☐ Classroom ☑ Internet ☐ Home Study
SPONSORING ORGANIZATION
Southern New Hampshire University

1. Course objective:
[Handwritten text]

2. What are the expected hours of instruction?
June 2016

3. What is the expected completion date?

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY
☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations
☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:
☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

SIGNATURE
[Redacted]
Date
6-21-2019

For Department Use Only

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Verified by:
[Redacted]
Division of Local Government Services
Title
Date

Form 5310LGS, Property Tax Appraiser Continuing Education New Course Application
Revised 7/7/2019
Online Academic Catalog

ECO202 - Macroeconomics

Description
This course explores the manner in which the overall levels of output, income, employment and prices are determined in a capitalist economy. The focus is on the forces that act to shape these factors and determine their fluctuations. The role of government fiscal and monetary policy in influencing the level of economic activity is also a major area of study. The impact of international transactions on the domestic economy also is discussed.

Additional Information
The goal name associated with this course is Macroeconomics

Credits
3

Academic Level
Undergraduate
Syllabus
ECO 202: Macroeconomics

Course Prerequisites
None

Course Description
Explore how the essential concepts of macroeconomics are determined, as well as the forces that act to shape these concepts. Discover the role of government fiscal and monetary policy in influencing the level of economic activity.

Course Competencies
This course covers the following competencies, which represent the knowledge and skills relevant to your field:

- ECO-20052: Make decisions informed by macroeconomic principles and the business cycle
- ECO-20053: Determine the economic impact of historical and current events using models of macroeconomics
- ECO-20054: Assess how changes to macroeconomic policies impact the economy

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

*Principles of Economics* (with Cengage MindTap access code)
N. Gregory Mankiw
Cengage
Ninth Edition

Syllabus Last Updated 4/20/2021
Agenda Item VII

1. f) Square Foot Method
COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

Name of Requester

TITLE OF COURSE

960 - Marshall & Swift Residential - Square Foot Method

DELIVERY METHOD - CHECK ONE

- Classroom
- Internet
- Home Study

SPONSORING ORGANIZATION

Assessors Association of Nevada

1. Course objective:
This forum explores the Marshall & Swift Residential Cost Handbook-Square Foot Method. It is designed to give you a confident understanding of the use of the Residential Cost Handbook in evaluating properties using the cost approach.

2. What are the expected hours of instruction? IAAO recertification credit: 7.5 hours

3. What is the expected completion date? September 15, 2021

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:

- Detailed Course Outline or Syllabus
- Books or Course Materials

SIGNATURE

Requestor Signature (Use Blue Ink)

09/11/2021

Date

For Department Use Only

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Verified by:

Division of Local Government Services

Title

Date
Forum 960 — Marshall & Swift Residential — Square Foot Method

This forum explores the Marshall & Swift Residential Cost Handbook-Square Foot Method. It is designed to give you a confident understanding of the use of the Residential Cost Handbook in evaluating properties using the cost approach. IAAO recertification credit: 7.5 hours

View Available Courses - Forum 960
Agenda Item VIII

a) Intermediate Accounting I
Please Print or Type:

**COURSE INFORMATION** (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

**TITLE OF COURSE:**

**DELIVERY METHOD:** CHECK ONE

- Classroom
- Internet
- Home Study

**SPONSORING ORGANIZATION:**

Southern New Hampshire University

1. Course objective:

   Review introductory concepts including the accounting cycle journal and adjusting entry. Apply theoretical framework and various accounting standards and regulations to the proper preparation of financial statements.

2. What are the expected hours of instruction? 

   24

3. What is the expected completion date?

   October 2017

**SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY**

- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

**REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:**

- Detailed Course Outline or Syllabus
- Books or Course Materials

**REQUESTOR SIGNATURE (Use Blue Ink):**

[Signature]

[Date: 6-21-2021]

**FOR DEPARTMENT USE ONLY**

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Verified by:

Division of Local Government Services

[Signature]

Title

[Date]
Online Academic Catalog

ACC307 - Intermediate Accounting I

Description
Review introductory concepts including the accounting cycle, journal and adjusting entries. Learn to address more intricate accounting scenarios such as recording more complex financial statement elements. Apply theoretical frameworks and various accounting standards and regulations to the proper preparation of financial statements.

Credits
3

Requisites
Complete:
- **ACC201** - Financial Accounting (3)

Academic Level
Undergraduate
Undergraduate Course Syllabus

ACC 307: Intermediate Accounting I
Center: Online

Course Prerequisites
ACC 201

Course Description
Review introductory concepts including the accounting cycle, journal and adjusting entries. Learn to address more intricate accounting scenarios such as recording more complex financial statement elements. Apply theoretical frameworks and various accounting standards and regulations to the proper preparation of financial statements.

Course Outcomes
- Demonstrate the year-end adjustment process in the preparation of a business’s financial documentation
- Identify issues in financial reporting using key ratios and generally accepted accounting principles
- Apply generally accepted accounting principles in preparing financial statements

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Intermediate Accounting: Reporting and Analysis (with CengageNOWv2 access code)
James M. Wahlen, Jefferson P. Jones, and Donald P. Pagach
Cengage Learning
Second Edition
2017
SKU #: 2134835

In order to access the proper materials and assignments for this course, you must purchase a new access code through the Bookstore for each of the following courses: ACC 307, ACC 308, ACC 309.

Diversity, Equity, and Inclusion
As indicated in our core values, SNHU is committed to “embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life.”
Agenda Item VIII

b) Intermediate Accounting II
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

TITLE OF COURSE

ACCOUNTING 308 - Intermediate Accounting 2

DELIVERY METHOD - CHECK ONE
☐ Classroom ☐ Internet ☐ Home Study

SPONSORING ORGANIZATION
Southern New Hampshire University

1. Course objective:
Apply accounting principles and methodologies in financial recordkeeping and financial statements. Apply basic financial analysis to support an organization's financial performance. Prepare financial records to meet accounting standards.

2. What are the expected hours of instruction?
24

3. What is the expected completion date?
December 2017

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY
☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations
☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUERED MATERIALS TO BE SUBMITTED WITH APPLICATION:
☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

SIGNATURE
Requestor Signature (Use Blue Ink)

6-21-2017

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NUMBER OF CREDIT HOURS GRANTED: ____________________
NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT: ____________________
MILESTONE APPLIED TO: ____________________
TOTAL C.E.'S FOR THIS MILESTONE: ____________________
REASON FOR DENIAL OF CREDIT, IF ANY: ____________________

Verified by:
Division of Local Government Services
Title ____________________ Date ____________________
Online Academic Catalog

ACC308 - Intermediate Accounting II

Description
Apply accounting rules and methodologies for increasingly complex transactions and elements to create more extensive financial statements. Assess a company's financial performance using appropriate ratio analysis to support informed decision making.

Credits
3

Requisites
Complete:

ACC307 - Intermediate Accounting I (3)

Academic Level
Undergraduate
ACC 308: Intermediate Accounting II
Center: Online

Course Prerequisites
ACC 307

Apply accounting rules and methodologies for increasingly complex transactions and elements to create more extensive financial statements. Assess a company's financial performance using appropriate ratio analysis to support informed decision making.

Course Outcomes
- Apply accounting rules and methodologies in finalizing financial statements
- Analyze basic financial statements to evaluate an organization's financial performance
- Generate financial records for various accounting situations

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Intermediate Accounting: Reporting and Analysis (with CengageNOWv2 access code)
James M. Wahlen, Jefferson P. Jones, and Donald P. Pagach
Cengage Learning
Second Edition
2017
SKU #: 2134835

Diversity, Equity, and Inclusion
As indicated in our core values, SNHU is committed to "embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life."

This may or will be reflected in SNHU's curriculum as we embrace and practice diversity, equity, and inclusion (DEI) to provide the most transformative experience for our students, faculty, and staff. Because topics pertaining to DEI can be sensitive, please remember that embodying and practicing diversity, equity, and inclusion is one of our core
Agenda Item VIII

c) Financial Statement Analysis/Business Valuation
Nevada Department of Taxation
Property Tax Appraiser Continuing Education

New Course Application

Please Print or Type:
COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

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DELIVERY METHOD - CHECK ONE

- Classroom
- Internet
- Home Study

SPONSORING ORGANIZATION

Southern New Hampshire University

1. Course objective:

- Explore the theories, tools, and techniques used to perform fundamental value analysis and analyze publicly traded companies.

2. What are the expected hours of instruction?

- December 2018

3. What is the expected completion date?

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:

- Detailed Course Outline or Syllabus
- Books or Course Materials

SIGNATURE

Requestor Signature (Use Blue Ink) Date

For Department Use Only

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Verified by:

Division of Local Government Services Title Date
Online Academic Catalog

ACC345 - Financial Statement Analysis/ Business Valuation

Description
Explore the theories, tools, and techniques used to perform fundamental valuations and analyze publicly traded companies. Evaluate a corporation's future prospects through the computation of free cash flows, interpretation of notes to financial statements, and the integration of information provided in various SEC filings.

Credits
3

Requisites
Complete:

ACC3308 - Intermediate Accounting II (3)
FIN3320 - Principles of Finance (3)

Academic Level
Undergraduate
ACC 345: Financial Statement Analysis and Business Valuation
Center: Online

Course Prerequisites
ACC 308 and FIN 320

Course Description
Explore the theories, tools, and techniques used to perform fundamental valuations and analyze publicly traded companies. Evaluate a corporation's future prospects through the computation of free cash flows, interpretation of notes to financial statements, and the integration of information provided in various SEC filings.

Course Outcomes
- Analyze financial statements to determine the financial health of a company
- Perform a valuation calculation of a company to address the needs of various audiences and purposes
- Perform an economic and industry analysis to project a company's future performance

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Financial Reporting, Financial Statement Analysis, and Valuation (with Cengage MindTap access code)
James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw
Cengage Learning
Ninth Edition
2017
SKU #: 2147082

Harvard Business Review
The following material is available in the Harvard Business Review area of your course:

Diversity, Equity, and Inclusion
As indicated in our core values, SNHU is committed to "embrace diversity where we encourage and respect diverse
Agenda Item VIII

d) Auditing Principles
Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
Division of Local Government Services
1550 College Parkway
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

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DELIVERY METHOD - CHECK ONE
- Classroom
- Internet
- Home Study

Sponsoring Organization: Southern New Hampshire University

1. Course objective:
- Explain the role of assurance services in financial reporting
- Address the internal controls of an entity to minimize risk
- Assess the impact of internal controls that could affect auditing

2. What are the expected hours of instruction? 24

3. What is the expected completion date? April 2019

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY
- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:
- Detailed Course Outline or Syllabus
- Books or Course Materials

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Verified by:

Division of Local Government Services

Form 5310LGS, Property Tax Appraiser Continuing Education New Course Application
Revised 1/7/2019
Online Academic Catalog

ACC411 - Auditing Principles

Description
Explore the various assurance services and professional and ethical standards required in auditing. Examine audit programs and procedures, including audit design, testing methods, and strategies for communicating auditing results. Evaluate internal controls employed by organizations to mitigate risk and maintain compliance.

Credits
3

Requisites
Complete:

ACC309 - Intermediate Accounting III (3)

Academic Level
Undergraduate
ACC 411: Auditing Principles
Center: Online

Course Prerequisites
ACC 309

Course Description
The students will assume the role of an auditor in an accounting firm. For the summative assessment, they will conduct a preliminary audit assessment, including the drafting of a summary of findings, preparation of an audit program, and evaluation of the relationship between audit risk, audit evidence, and financial statement assertions.

Course Outcomes
- Explain the use of assurance services in financial reporting
- Assess the internal controls of an entity for minimizing risk
- Analyze the impact of emerging factors that could affect auditing

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Connect
Throughout the course, there are assignments and resources in Connect, in addition to your textbook. You will be prompted to enter Connect when you click on your first Connect reading or assignment within a course module.

Principles of Auditing and Other Assurance Services
Ray Whittington and Kurt Pany
McGraw-Hill Education
Twenty-First Edition
2019
SKU #: 5656436

Diversity, Equity, and Inclusion
As indicated in our core values, SNHU is committed to “embrace diversity where we encourage and respect diverse identities, ideas, and perspectives by honoring difference, amplifying belonging, engaging civilly, and breaking down barriers to bring our mission to life.”
Agenda Item VIII

e) Principles of Finance
Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

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DELIVERY METHOD - CHECK ONE
- Classroom
- Internet
- Home Study

Sponsoring Organization: Southern Nevada University

1. Course objective:
- Describe the purpose and function of financial managers in an organization.
- Analyze financial decisions that add value to the organization.
- Analyze financial options to maximize interest value.

2. What are the expected hours of instruction? 24

3. What is the expected completion date? August 2016

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY
- Mass Appraisal Concepts and Applications
- IAAO Standards
- Residential Appraisal
- Commercial/Industrial Appraisal
- Unitary/Centrally Assessed Property Appraisal
- Principles of Accounting
- Principles of Finance
- Application of Nevada Statutes or Regulations
- Appraisal and Assessment Standards of the Nevada Department of Taxation
- Geographic Information Systems, Mapping Techniques
- Laws Relating to Real Estate, Water, or Mining
- Professional Ethics
- Administrative Procedures
- Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:
- Detailed Course Outline or Syllabus
- Books or Course Materials

REQUESTOR SIGNATURE: 6-21-2021

For Department Use Only

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Verified by:

Division of Local Government Services

Date

Form 5310.LGS, Property Tax Appraiser Continuing Education New Course Application

Revised 1/7/2019
FIN320 - Principles of Finance

Description
Students will examine the corporate finance discipline, including the financial management of organizations and the skills needed to make decisions about financing, investments, and dividends. Students will learn how the analysis of financing and investment options can inform decisions that add value to an organization and its investors.

Credits
3

Requisites
Complete all of the following

Complete:
- ACC201 - Financial Accounting (3)
- ECO201 - Microeconomics (3)

1 of the following:
- MAT240 - Applied Statistics (3)
- MAT243 - Applied Statistics for Science, Technology, Engineering, and Mathematics (STEM) (3)

Academic Level
Undergraduate
Syllabus
FIN 320: Principles of Finance

Course Prerequisites
ACC 201, ECO 201, and MAT 240 or MAT 243

Course Description
Students will examine the corporate finance discipline, including the financial management of organizations and the skills needed to make decisions about financing, investments, and dividends. Students will learn how the analysis of financing and investment options can inform decisions that add value to an organization and its investors.

Course Competencies
This course covers the following competencies, which represent the knowledge and skills relevant to your field:

- FIN-30082: Describe the purpose and function of financial management in an organization
- FIN-30083: Analyze financial and investment decisions that add value to the organization
- FIN-30084: Analyze financing options to maximize investor value

Required Materials
Using your learning resources is critical to your success in this course. Please purchase directly through the SNHU Online Bookstore rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the IT Service Desk, your advisor, and the instructor can provide you with support if you have problems.

Access code for MyFinanceLab, which includes the following e-book:
Financial Management: Principles and Applications
Sheridan Titman, Arthur J. Keown, and John D. Martin
APPRAISER CERTIFICATION BOARD

October 19, 2021

Agenda Item VIII

f) 87th Annual Conference
Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved by the Department must apply to the Department for such approval BEFORE taking the course.)

1. Course objective:

continuing education

2. What are the expected hours of instruction? Varies

3. What is the expected completion date? Aug/Sept 2021

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

☐ Mass Appraisal Concepts and Applications
☐ IAAO Standards
☐ Residential Appraisal
☐ Commercial/Industrial Appraisal
☐ Unitary/Centrally Assessed Property Appraisal
☐ Principles of Accounting
☐ Principles of Finance
☐ Application of Nevada Statutes or Regulations
☐ Appraisal and Assessment Standards of the Nevada Department of Taxation
☐ Geographic Information Systems, Mapping Techniques
☐ Laws Relating to Real Estate, Water, or Mining
☐ Professional Ethics
☐ Administrative Procedures
☐ Other

If other, please describe why the course is applicable to appraisal for property tax purposes.

All courses offered thru IAAO at the Annual Conference!

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION:

☐ Detailed Course Outline or Syllabus
☐ Books or Course Materials

SIGNATURE

[Signature]

Date: 10/7/21

Request/Signature (Use Blue Ink)

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NUMBER OF CREDIT HOURS GRANTED

NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT

MILESTONE APPLIED TO: TOTAL CE'S FOR THIS MILESTONE REASON FOR DENIAL OF CREDIT, IF ANY

Verified by:

Division of Local Government Services Title

Date
Presentation Title (Limit of 12 words)

How To Fix An Assessor's Office (And Not Lose Your Mind Trying)

Speakers

Fritz Kae gi, MBA, Cook County, IL

Sarah Garza Resnick, Esq., Cook County, IL

Presentation Category

05 LEADING AND MANAGING THE ASSESSMENT OFFICE, PLENARY

Session Description

The Cook County Assessor’s Office has faced intractable problems: how can it update an outdated mainframe system, make its operations more accessible, and restore public trust in a system plagued by historic inequity? The leadership team presents their roadmap for reform based in fairness, ethics, and transparency.

Audience Expertise

General Interest (Appropriate for all experience level)

Start Date

8-30-2021 10:00 AM

End Date

8-30-2021 11:00 AM

Additional Files


CEU Packet

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PlumX Metrics (https://plz.mx/plurma7)


Share
Hotel Condo Rental Income - Intangible or Real Property?

Speakers

Peter F. Korpacz MAI, CRE, FRICS. Korpacz Realty Advisors, Inc. [https://researchexchange.iaao.org/do/search?q=author_framen%3A%22Korpacz%22%20author_framen%3A%22Peter%22%20start=0&context=11072159]. Follow [http://network.bespas.com/apl/follow?subscribe?user=NZfiMDJjZGQzZDZmNzQ3MD%3D%3D&institution=07Q4NJE1NTMzMGYxZTMzOTZMzk1MzkwZDE1NJExZDE3MD%3D&format=html]

Ryan T. Kane MAI, Eagle County, CO [https://researchexchange.iaao.org/do/search?q=author_framen%3A%22Kane%22%20author_framen%3A%22Ryan%22%20start=0&context=11072199]. Follow [http://network.bespas.com/apl/follow?subscribe?user=ZjQ0NjJzYWJwZC10ODY2ZzA%3D%3D&institution=07Q4NJE1NTMzMGYxZTMzOTZMzk1MzkwZDE1NJExZDE3MD%3D&format=html]

Presentation Category

04 APPRAISING PROPERTY

Session Description

Luxurious resort hotels at the base of America's best skiing, hotels running lucrative rental programs and intangible property, Condo hotels -- mixed-use resorts that also include individually owned residential condos - rent the units to hotel guests for big bucks, creating a complex valuation challenge.

Audience Expertise

Intermediate (Ideal for the participant with a general knowledge within the areas covered.)

Start Date

8-30-2021 1:15 PM

End Date

8-30-2021 2:15 PM

Additional Files


This document is currently not available here.

DOWNLOADS

Since March 03, 2021
Meeting the Challenge of Land Valuation in Developed Communities – International Experience

Speakers

Ron Rakow, Lincoln Institute of Land Policy

Risto Peltola, National Land Survey, Finland

Presentation Category

04 APPRAISING PROPERTY

Session Description

Practical land valuation methods that can be employed by assessors to determine land values in developed areas where vacant land sales are scarce. The program will share the experience of two international experts who have implemented land valuation programs.

Audience Expertise

Intermediate (Ideal for the participant with a general knowledge within the areas covered.)

Start Date

8-30-2021 1:15 PM

End Date

8-30-2021 2:15 PM

Additional Files


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Since March 03, 2021

PlumX Metrics (https://plumx.plumxmr.com)
Demystifying Assessment and Taxation through Captivating Digital Content

Speakers

Angeline Romero MPA, Cook County, Ill. (https://researchexchange.iaao.org/do/search?q=author%3A%22Romero%22%20author%3A%22Angeline%22&start=0&context=11072199). Follow (http://network.bepress.com/api/follow?subscribe=y&token=MTNzNmM2MzYzMTMxMzAzMzIwOTQ4NjE1MjMxMTYzMDMzOTY5MzIwMjgwNzkxNzE1NjEzZDE3D3D&format=html)

Nicole Jardine PhD, Cook County, Ill. (https://researchexchange.iaao.org/do/search?q=author%3A%22Jardine%22%20author%3A%22Nicole%22&start=0&context=11072199). Follow (http://network.bepress.com/api/follow?subscribe=y&token=MTNzNmM2MzYzMTMxMzAzMzIwOTQ4NjE1MjMxMTYzMDMzOTY5MzIwMjgwNzkxNzE1NjEzZDE3D3D&format=html)

Presentation Category

07 MANAGING PUBLIC RELATIONS AND COMMUNICATIONS

Session Description

Property tax assessments and notices can be difficult to explain and understand. Learn how to create user-friendly, social media guidelines, tools, and strategies to transform complex data and information into visually captivating graphics for virtual presentations, social media, and press releases.

Audience Expertise

General interest (Appropriate for all experience level)

Start Date

8-30-2021 2:45 PM

End Date

8-30-2021 3:45 PM

Additional Files


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PlumX Metrics (https://plumx.mea/?)


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Property Tax Assessment of Solar Farms in Indiana

Speakers

Bradley Berkemeier, Nuxus Group

Session Description

Solar energy is a rapidly growing industry with a short history. This makes solar property valuation challenging. Solar development also presents challenging considerations for local government officials. With enough information and a goal of fair treatment of solar properties, appraisers and officials can be ready to face those challenges head-on.

Audience Expertise

General Interest (Appropriate for all experience levels)

Start Date

6-30-2021 4:15 PM

End Date

6-30-2021 5:15 PM

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COiNS

https://researchexchange.iaao.org/conference2021/IAAO2021/schedule/33/
COVID-19 Pandemic Impact on Real Estate Values and Valuation Methodology

Speakers

Peter F. Korpacz, CRE, FRICS, Korpacz Realty Advisors, Inc (https://researchexchange.iaao.org/do/search?q=author_name%3A%22Korpacz%22%20&author_name%3A%22Peter%22&start=0&context=11072199) Follow (http://network.bpress.com/ap/follow/subscriber?user=NI3MDJ/2Gq2jZ6m10MQ%3D%3D&institution=OTQ4NjE1NTMzMGYzZTMzOTZmMzIxMzkwZDE1NjEzZDE%3D&format=html)

Vivian M. Wilhoite, Metropolitan Government of Nashville & Davidson County (https://researchexchange.iaao.org/do/search?q=author_name%3A%22Wilhoite%22%20&author_name%3A%22Vivian%22&start=0&context=11072199) Follow (http://network.bpress.com/ap/follow/subscriber?user=ZmE1NzNzMTI3MmM1ZmZlMzQ%3D&institution=OTQ4NjE1NTMzMGYzZTMzOTZmMzIxMzkwZDE1NjEzZDE%3D&format=html)

Presentation Category

04 APPRAISING PROPERTY, PLENARY

Session Description

The Coronavirus Pandemic erupted on the real estate industry with far ranging impacts. Based on findings of recent studies in office, retail, and hotel markets, this presentation will detail the impacts including shifting investor property and geographic preferences and changes in cap rates and square foot prices.

Audience Expertise

General Interest (Appropriate for all experience levels)

Start Date

8-31-2021 8:00 AM

End Date

8-31-2021 9:00 AM

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Wildfire Natural Disaster Planning & Response: Larimer County's 2020 Experience

Speakers

Bob Overbeck, Larimer County, CO (https://researchexchange.iaao.org/do/search?q=author_name%3A%22Bob%22&sort=0&context=11072199) Follow (http://network.bpresse.com/apl/follow/subscribe?user=ZeExznJSy0c1NDBykJYxg%3D%3D&institution=OTQ4NE1NTmNGYxZTM2OTZmMzk1MzIwZDE1NjEzZDE3D&format=html)

Lori Hodges, Larimer County, CO (https://researchexchange.iaao.org/do/search?q=author_name%3A%22Lori%22&sort=0&context=11072199) Follow (http://network.bpresse.com/apl/follow/subscribe?user=ODNvYyA4ODU3YjYxYTA0Mg%3D%3D&institution=OTQ4NE1NTmNGYxZTM2OTZmMzk1MzIwZDE1NjEzZDE3D&format=html)

Presentation Category

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

Session Description

The Larimer County Assessor's Office and Office of Emergency Management present best practices in disaster preparedness, response and recovery, using past disasters and current trends to provide the audience with real-world solutions to disaster-related needs at the local government level.

Audience Expertise

Introductory (Assumes the participant has little or no knowledge of the areas covered.)

Start Date

8-31-2021 9:30 AM

End Date

8-31-2021 10:30 AM

Additional Files


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PlumX Metrics (https://plu.mx/plum/x?)


Share
Designing and Implementing a Metrics Driven Management Dashboard

Speakers
Manish Bhatt MBA, MS, Osceola County, FL

Presentation Category
05 LEADING AND MANAGING THE ASSESSMENT OFFICE

Session Description
The Osceola County Property Appraiser, FL will share their designed and implemented, modern web-based dashboard - designed to provide meaningful insights and actionable links to a deeper level of data. Attendees will see a live demonstration of the dashboard and learn about effective visual design, KPIs, and backend database design.

Audience Expertise
General Interest (Appropriate for all experience level)

Start Date
8-31-2021 11:00 AM

End Date
8-31-2021 12:00 PM

Additional Files
1030-PDF (https://researchexchange.iaao.org/portal/ViewContent?context=14&title=1030&context=conference2021&file=additional) (100 KB)

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PlumX Metrics (https://plix.mx/plumx/)
Share

Improving Property Data Integrity - the Foundation of Valuations

Speakers

Tyler Masterson, TrueRoll

Jos Wash PhD, TrueRoll

Presentation Category

02 COLLECTING AND MAINTAINING PROPERTY DATA

Session Description

Bad sales, poor property characteristics, and omitted variable biases. Poor quality property characteristics data makes high-quality assessments nearly impossible. In this session, learn how to lay the foundation for a data integrity process and team that can identify and reconcile underlying data problems and improve your assessments.

Audience Expertise

Intermediate (ideal for the participant with a general knowledge within the areas covered.)

Start Date

8-31-2021 1:30 PM

End Date

8-31-2021 3:00 PM

Additional Files


Since March 03, 2021

PlumX Metrics (https://plumx.research.org)

Machine Learning for Mass Appraisal: Methods and Results

Speakers

Daniel Snow MPP, Cook County, IL (https://researchexchange.iaao.org/do/search?q=author%20frame%3A%22Snow%22%20author%20%22Daniel%22&start=0&context=11071199) Follow (http://network.bpress.com/api/follow?subscribe?user=OGYwNmJyMzgwZjYwMzEhNWI3MzIiMzI=OTQ4NjEiMTI=MjYzMTMzOTZ2MjI=MTk0ZDk=ZDE1NjEzZDE%3D&format=html)

Presentation Category

04 APPRAISING PROPERTY

Session Description

Using free, open-source machine learning models, the Cook County Assessor’s Office reassessed more than 900,000 properties in Chicago, and published self-studies using IAAO standards for high-quality assessment. Learn about the successes and challenges encountered.

Audience Expertise

General interest (Appropriate for all experience level)

Start Date

8-31-2021 4:15 PM

End Date

8-31-2021 5:15 PM

Additional Files


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Since March 04, 2021

PlumX Metrics (https://plu.mx/plumx/)
Share

(https://www.endthis.com/bookmark.php?z=300&pubid=bpress)
Conclusion or Illusion? Exposing Improper Highest and Best Use Conclusions

Speakers

William D. Shepherd Esq., Hillsborough County, FL (https://researchexchange.iaao.org/do/search?q=author_name%3A%22William%22&start=0&context=11072193) Follow (http://network.bespoke.com/api/follow/subscribers?user=MmJ0ZTMyYTEwY2diMzk3NzQ5%3D%3D&institution=OTQ4NDg1NTMzMGYyZTZhMzk1Mzk4ZDE1NjEzZDE%3D&format=html)

Presentation Category

04 APPRAISING PROPERTY

Session Description

In property tax litigation involving commercial property, highest and best use conclusions are often the hidden answer to the dispute. Exposing faulty highest and best use conclusions are therefore frequently the key to success in the courtroom. A highest and best use conclusion that is either too broad or too narrow will result in an improper value conclusion. This presentation will show the attendee how to bring faulty highest and best use conclusions to light.

Audience Expertise

Intermediate (ideal for the participant with a general knowledge within the areas covered.)

Start Date

9-1-2021 10:30 AM

End Date

9-1-2021 11:30 AM

Additional Files


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Since March 03, 2021

PlumX Metrics (https://plumx.me/metrics)


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Legal Cases of Note in 2020

Speakers

Tom Jacometty Esq, FIAAO, Thomas Jacometty Attorney At Law (https://researchexchange.iaao.org/do/search?q=author_name%3A%22Jacometty%22%20author_name%3A%22Tom%22&start=0&context=11072199)  Follow (http://network.bepress.com/api/follow/subscribe?user=Y2JmZmMnM2MzNkODY4Ng%3D%3D&institution=OTQ4NjE1NTMzMTg0MzOTZ0MzI1M2kwZDE1NEzZDE%3D&format=html)

Presentation Category

01 WORKING WITH THE LEGAL FRAMEWORK

Session Description

Summary and analysis of legal and valuation issues presented in ten procedural, seven substantive, and six exemption real estate tax decisions issued by appellate or specialized tax courts and tribunals during 2020. The cases come from the states of California, Illinois, Indiana, Michigan, Minnesota, New Jersey, Oregon, Washington, and Wisconsin

Audience Expertise

Intermediate (ideal for the participant with a general knowledge within the areas covered.)

Start Date

9-1-2021 1:00 PM

End Date

9-1-2021 2:30 PM

Additional Files


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Since April 29, 2021


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Vertical Equity in Residential Assessment: A Practical Guide

Speakers

Christopher R. Berry PhD, The University of Chicago

Session Description

Vertical inequity, when low-value homes are assessed at greater ratios to the sale price than high-value homes, has attracted great attention recently. This presentation will give an overview of vertical equity, discuss metrics (including but going beyond PRD and PRB), and introduce free, open-source software for evaluating assessment equity.

Audience Expertise

Intermediate (Ideal for the participant with a general knowledge within the areas covered.)

Start Date

9-1-2021 3:00 PM

End Date

9-1-2021 4:00 PM

Additional Files

1066-CEU (PedSat.pdf) https://researchexchange.iaao.org/pdfs/56e406b433360d61a570635650352f056e406b433360d61a570635650352f05

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PlumX Metrics (https://plumx.metricsicans.com/)


Share

https://www.addthis.com/bookmark.php?v=300&pubid=bechrest

COinS

CEU Packet

1020 - How to Engage with your Legislative Partners

01 WORKING WITH THE LEGAL FRAMEWORK

Description:

Great ideas sometimes take legislative change. In this session, learn how to create relationships with state legislators and move an agenda through the legislative process. Takeaways include how to grow your credibility with state representatives and ways to communicate complex subjects to non-industry leaders to achieve legislative success.

Start Date: 8/31/2021 11:00:00 AM

End Date: 8/31/2021 12:00:00 PM

Learning Outcomes:

Steps in the Legislative Process
Growing local networks and enhancing personal credibility
Executing a successful legislative agenda

Presenters:

Dorothy Jacks CFA, AAS - Palm Beach County, FL
Mike Twitty MAI, CFA - Pinellas County, FL
<table>
<thead>
<tr>
<th>Topic</th>
<th>Learning Objectives</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-Introductions and Introduction of the Topic (both)</td>
<td></td>
<td>.05</td>
</tr>
<tr>
<td>Get to know your legislative Process (Mike)</td>
<td>Review how to find information on the state Legislature, when they meet, who are key players, how to introduce a bill, etc.</td>
<td>.05</td>
</tr>
<tr>
<td>Build local networks who can act as influencers (Dorothy)</td>
<td>Community participation options — Chambers, Clubs etc. – explain why these relationships become important during a legislative session.</td>
<td>.05</td>
</tr>
<tr>
<td>Find Bill Sponsors &amp; Educate them on the subject (Mike)</td>
<td>Importance of being an industry expert, using simple language, and relating the proposed bill to real-life benefits</td>
<td>.10</td>
</tr>
<tr>
<td>Educate and Engage influencers to support your bill (Dorothy)</td>
<td>Engaging other assessors and if applicable other government or community leaders who will support the bill and reach out to their representatives and local influencers. Review importance of setting aside time to keep up local and state wide support.</td>
<td>.05</td>
</tr>
<tr>
<td>Navigating the Legislative Session (Mike)</td>
<td>Tracking bills and the importance of strategic communications during session.</td>
<td>.10</td>
</tr>
<tr>
<td>Keep your Bill alive (Mike)</td>
<td>How to engage as a sponsor resource and bill champion to gain momentum and clear roadblocks.</td>
<td>.05</td>
</tr>
<tr>
<td>Preparing for Success or for future year efforts (Dorothy)</td>
<td>Discuss end of Session, likelihood of success and explain the need to set groundwork for future year’s effort</td>
<td>.05</td>
</tr>
<tr>
<td>Conclusion – Wrap Up (both) &amp; Questions</td>
<td>Review recent outcomes</td>
<td>.10</td>
</tr>
</tbody>
</table>
CEU Packet

1012 - Communication Is An Opportunity

07 MANAGING PUBLIC RELATIONS AND COMMUNICATIONS

Description:

What does it take to communicate effectively in today's environment? How do you explain a complex assessment administration system to officials and taxpayers? Get the answers in this motivational presentation. It is not about public speaking, it's about using communication as an opportunity for both learning and teaching.

Start Date: 8/31/2021 11:30:00 PM

End Date: 8/31/2021 3:00:00 PM

Learning Outcomes:

1. Know what – Knowing what you need to communicate

The attendees will be reminded that in order to communicate they need to be knowledgeable and confident. The accuracy of what we communicate with others regarding property tax laws and procedures is necessary. Assessment administration professionals should strive to keep abreast of the ever-changing laws that they must adhere to as well as increase their knowledge in the profession.

2. Know how – Understanding how to communicate effectively

The attendees will gain an understanding of how our background and education play a role in how we communicate. Learning to find common ground with others when communicating is key to know how to communicate. Attendees will be given ideas to help improve their communication skills.

3. Know when – Recognizing the appropriate timing of communication

The attendees will be encouraged to reflect on the importance of customer service in government. That communicating is a give and take activity. Listening is just as important as speaking.

Presenters:

Shila Kiander MCAO - Mecosta County, MI

Cindy Dodge MCAO - Michigan Townships Association
<table>
<thead>
<tr>
<th>Topic</th>
<th>Learning Objectives</th>
<th>Timed Outline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Discuss the need for assessment administrators to be good communicators</td>
<td>0:05</td>
</tr>
<tr>
<td>Ways we communicate</td>
<td>Explain the different ways we communicate with others; verbal, non-verbal, in writing, and online.</td>
<td>0:40</td>
</tr>
<tr>
<td>Practice makes Perfect</td>
<td>Encourage the attendees to recognize they gain experience through taking opportunities to communicate. Consider how to prepare for presentations.</td>
<td>0:10</td>
</tr>
<tr>
<td>Hints &amp; Helps/Tips &amp; Tricks</td>
<td>Give advice for better communication tools and techniques.</td>
<td>0:30</td>
</tr>
</tbody>
</table>
| Conclusion               | Recap the objectives  
1. Know what – Knowing what you need to communicate  
   (Education, confidence, accurate information)  
2. Know how – Understanding how to communicate effectively  
   (Verbal, Non-verbal, written, online)  
3. Know when – Recognizing the appropriate timing of communication  
   (Knowing when to speak & when to listen) | 0:05          |
CEU Packet

1094 - Developing a Strategic Plan

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

Description:

Discussion and review of the IAAO Strategic Plan, developing a strategic plan at the chapter/affiliate level, and within an assessment office.

Start Date: 8/31/2021 4:15:00 PM

End Date: 8/31/2021 5:15:00 PM

Learning Outcomes:

Learning objectives would include being educated on the IAAO adopted strategic plan, how to develop and implement a strategic plan at the chapter/affiliate level, and how to develop and implement a strategic plan at the office level.

Presenters:

Kevin Prine RES, AAS, MPA - Chesapeake, VA

Wade Patterson - Retired, Garfield County, OK and IAAO President-Elect
<table>
<thead>
<tr>
<th><strong>Topic</strong></th>
<th><strong>Learning Objectives</strong></th>
<th><strong>Timed Outline</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Introductions and Review of the new IAAO Strategic Plan</td>
<td>Identify and gain knowledge on the IAAO objectives and goals of the future</td>
<td>0:25</td>
</tr>
<tr>
<td>VAAO Strategic Plan Process</td>
<td>Gain knowledge of applying strategic planning practices to the local/chapter affiliates.</td>
<td>0:15</td>
</tr>
<tr>
<td>Office Strategic Plan Process</td>
<td>Learn the foundations of starting and implementing a strategic plan within an assessment office.</td>
<td>0:15</td>
</tr>
<tr>
<td>Questions &amp; Answers</td>
<td>Provide additional insight and clarification to topics covered throughout the presentation</td>
<td>0:10</td>
</tr>
</tbody>
</table>
CEU Packet

1045 - DISASTER - The Training Edition

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

Description:

You've prepared for weeks. You know your stuff. You have checked and double checked your equipment and material. Then it happens - a situation you never could have expected. Will it sink your ship, or will you recover gracefully and continue to impart your knowledge for all to hear, broadening their skill set and improving their lives for the better. Learn to avoid these presentation disasters and be prepared for anything.

Start Date: 9/1/2021 10:30:00 AM
End Date: 9/1/2021 11:30:00 AM

Learning Outcomes:

- prepare new or experienced instructors for possible challenges
- provide further training for IAAO instructor and office managers in successful adult learning methodologies
- present recovery strategies for mishaps in instructing, training or presenting

Presenters:

Kara Endicott CAE, RES - Johnson County, KS
Brad Eldridge CAE, MAI - Douglas County, KS
DISASTER – The Training Edition

You've prepared for weeks. You know your stuff. You have checked and double checked your equipment and material. Then it happens. A situation you never could have expected. Will it sink your ship, or will you recover gracefully and continue forward to impart your knowledge for all to hear, broadening their skill set and improving their lives for the better. Let us help you avoid these presentation disasters, whether you are an instructor, training employees or just want to be ready for anything.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Learning Objectives</th>
<th>Timed Outline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>Set the stage for the presentation and promote audience participation.</td>
<td>0:05</td>
</tr>
<tr>
<td>DISTASTER – the game</td>
<td>This section of the presentation will give several scenarios of things gone wrong in training and teaching experiences. Through discussion, the attendees will be given options of the best way to handle these situations so they will be prepared in the future. This will be especially beneficial to newer instructors and managers.</td>
<td>0:45</td>
</tr>
<tr>
<td>Final Questions and Answers</td>
<td>Last chance for any other advice.</td>
<td>0:05</td>
</tr>
<tr>
<td>Wrap up</td>
<td>Session will conclude with a summary of areas discussed.</td>
<td>0:05</td>
</tr>
</tbody>
</table>
CEU Packet

1005 - GIS 101 for Assessors

03 DEVELOPING AND MANAGING CADAstral DATA

Description:

Learn how to use your GIS more effectively for visualizing and defending values, mapping parcels, managing field appraisers, and engaging your constituents with hubs, open data and web maps.

Start Date: 9/1/2021 1:00:00 PM
End Date: 9/1/2021 2:30:00 PM

Learning Outcomes:

Learn how to use your GIS to better communicate with the public.

Visualize values on maps to uncover trends and patterns.

Manage and optimize field appraisers.

Presenters:

Brent Jones PE, PLS - Esri
Paul Bidanset PhD (Candidate) - Ulster University, Coleraine, Northern Ireland
CEU Packet

1060 - This Is How We Do It

04 APPRAISING PROPERTY

Description:

Every jurisdiction in the world "assesses" a little differently. This session will spotlight three very different counties in the United States & give examples of differences in the way each administers & values properties.

Start Date: 9/1/2021 3:00:00 PM

End Date: 9/1/2021 4:00:00 PM

Learning Outcomes:

To bring to light 3 varying approaches to assessment that are each bound by local laws, ordinances, and policies. The sharing of ideas and processes is often the best way to improve the way we do things in our own offices. Networking these ideas can and does lead to changes at all levels of assessment from state laws to county policies and ordinances. Exposure to new ideas can either lead to improved changes or can reinforce the practices that we currently observe.

Presenters:

Ryan Hatch - Washington County, UT

Scott Teruya - Maui County, HI

Dan Cypert RES - Washington County, AR
This Is How We Do It
Monday, August 30th (4:15 – 5:15 PM)

TIMED OUTLINE

<table>
<thead>
<tr>
<th>Topic</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction of speakers</td>
<td>0:05 minutes</td>
</tr>
<tr>
<td>This is how we “value property”</td>
<td>0:15 minutes</td>
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<tr>
<td>• This section will highlight how properties</td>
<td></td>
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<tr>
<td>are valued in each of the three states</td>
<td></td>
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<tr>
<td>(Arkansas, Hawaii &amp; Utah). Items of</td>
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<tr>
<td>discussion will be assessment levels,</td>
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<tr>
<td>property classifications, oversight, etc.</td>
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<tr>
<td>This is how we “deal with appeals”</td>
<td>0:15 minutes</td>
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<tr>
<td>• This section will highlight the appeal</td>
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<tr>
<td>process in each of the three states.</td>
<td></td>
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<tr>
<td>This is how we “handle exemptions”</td>
<td>0:15 minutes</td>
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<tr>
<td>• During this section the various types of</td>
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<tr>
<td>exemptions in each of the three states will</td>
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<tr>
<td>be discussed. Items of discussion will</td>
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<tr>
<td>include homestead exemptions, statutory</td>
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<tr>
<td>exemptions, tax rate rollbacks, etc.</td>
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</tr>
<tr>
<td>Questions and Answers</td>
<td>0:10 minutes</td>
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</tbody>
</table>
CEU Packet

1000 - Measuring External Obsolescence in Tangible Personal Property

04 APPRAISING PROPERTY

Description:
Assessing Officers often face valuation challenges due to External Obsolescence in Tangible Personal Property. Likely, appeals will increase over the next few years as a result of business closures due to the effects of COVID-19. This presentation defines External Obsolescence, and discusses whether loss in value in property is appropriate as a result of the Pandemic. Other examples of potential loss in value due to obsolescence are included, along with examples of measuring such obsolescence.

Start Date: 8/31/2021 9:30:00 AM
End Date: 8/31/2021 10:30:00 AM

Learning Outcomes:
1) Understanding loss in value due to physical, functional, and external obsolescence.
2) Development of appropriate valuation techniques to measuring loss in value due to all causes.
3) Increased confidence in Personal Property valuation methodology when facing assessment challenges.

Presenters:
Lisa Hobart CAE, PPS, FIAAO - Lisa A. Hobart, LLC
### Measuring External Obsolescence in Tangible Personal Property

**August 31, 2021**  
9:30 am – 10:30 am  
Presenter: Lisa A. Hobart, CAE, PPS, FIAAO, ASA

<table>
<thead>
<tr>
<th>Topic</th>
<th>Learning Objectives</th>
<th>Timed Outline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personal Property Categories</td>
<td>Four Categories including, Inventory, Fixed Assets, Leasehold Improvements, and Intangibles</td>
<td>.05</td>
</tr>
<tr>
<td>2. Highest and Best Use</td>
<td>Discussion of all costs associated with placing an item of Personal Property into service is included in the basis</td>
<td>.05</td>
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<tr>
<td>3. Real Property vs. Personal Property</td>
<td>How to distinguish between Real Property and Personal Property</td>
<td>.05</td>
</tr>
<tr>
<td>4. Application of The 3-Approaches To Value</td>
<td>Cost Approach is most often used in the valuation of Personal Property. Sales Comparison Approach and Income Approach must be considered</td>
<td>.05</td>
</tr>
<tr>
<td>5. Development of Personal Property Valuation Multipliers</td>
<td>Discussion of what is included in CAMA Personal Property valuation multipliers</td>
<td>.05</td>
</tr>
<tr>
<td>6. Defining Depreciation</td>
<td>Discussion and Examples of Physical Deterioration, Functional Obsolescence and External Obsolescence</td>
<td>.05</td>
</tr>
<tr>
<td>7. Accounting and Betterments</td>
<td>Discussion of how accounting can modified the Cost basis of Personal Property</td>
<td>.05</td>
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<tr>
<td>8. Consideration Of COVID-19 on Valuation</td>
<td>Discussion on COVID-19 as it relates to property value</td>
<td>.15</td>
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<tr>
<td>9. Discussion/Questions</td>
<td></td>
<td>.10</td>
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</tbody>
</table>
CEU Packet

1084 - Supporting your Values in the wake of a Global Pandemic and Economic Downturn

06 MANAGING COMPLAINTS AND APPEALS

Description:

Assessed values supported by strong evidence can safeguard local and state budgets from loss. Combining Market Data with the Cost Approach, provides a solid foundation to your Assessed values, despite an ongoing global pandemic and economic downturn. This class will demonstrate how to use the Cost Approach to support your market and sales approaches. This process will reveal how assessed values combine multiple sources of intelligence to formulate the final result.

**Start Date:** 8/30/2021 2:45:00 PM

**End Date:** 8/30/2021 3:45:00 PM

**Learning Outcomes:**

1. Attendees will learn how to: articulate their opinion of value in a volatile market using the Cost Approach.

2. They will be able to demonstrate steps used to support a structure’s depreciated value.

3. Land values will be will supported by learning to apply the Cost Approach correctly.

**Presenters:**

Edward Martinez IDECC - CoreLogic
Timed Outline

Presentation Title: Supporting your Opinion of Value in the wake of a Global Pandemic and Economic Downturn.
Presenter: Edward L. Martinez - CoreLogic

Presentation Category: 06 Managing Complaints and Appeals

Session Description: During volatile times the Cost Approach provides a solid basis for determining your opinion of value for a structure. This matters because the cost Approach is a benchmark of reality that looks at the physical cost instead of the market value which can vary during volatile times.

Intro: 1-15min
I. Who is CoreLogic?
II. Pandemic year in review.
III. Lessons Learned.

Cost Approach: 15-30min
I. Basic principles of the Cost Approach.
II. Replacement vs Reproduction Cost.
III. Difference between Appraised, Assessed and Insurable Values.

Depreciation: 30-45min
I. Types of Depreciation (Age-Life vs Extended Life Theory).
II. Physical, Functional and External.
III. Determining Effective Age.

Bringing it together: 45-60min.
I. Analysis of two properties.
II. Why does this matter?
III. Q&A
CEU Packet

1097 - GROW into Coaching

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

Description:
The GROW into Coaching session is the culmination of the Emerging Leader’ Summit multi-part training. All conference attendees will benefit from Dr. Favor’s expertise in leadership development, executive coaching, team building and facilitation while coming away from the summit with actionable coaching skills.

Start Date: 8/30/2021 2:45:00 PM

End Date: 8/30/2021 3:45:00 PM

Learning Outcomes:
- Identify the importance of coaching as a key element in leading an assessing office
- Describe the coach’s role
- Recognize the elements of the GROW coaching model

Presenters:
Judy Favor PhD - Kansas State University
CEU Packet

1002 - Southlake Mall Litigation - The Saga Continues

04 APPRAISING PROPERTY

Description:
This presentation will provide background and issues from the Southlake Mall trial and decision by the Indiana Tax Court as presented by two of the expert witnesses in the case. Southlake Mall is a super-regional shopping mall located in Indiana. Issues discussed will include the treatment of specialty leasing income, CAM and HVAC income, arguments against department store incentives and startup cost deductions, exclusion of intangible business value and furniture fixtures & equipment (FF&E) asset values, and the appropriate cap rate selection.

Start Date: 8/30/2021 4:15:00 PM
End Date: 8/30/2021 5:15:00 PM

Learning Outcomes:
What are the complex tangible vs. intangible issues in shopping mall valuation?

What were the business value arguments made at trial?

How would the presumed existence of intangible assets impact cap rates?

Presenters:
Mark Kenney MAI, SRPA, MRICS, MBA - American Valuation Group, Inc

Thomas Hamilton Ph.D., MAI, CCIM, CRE, FRICS - Roosevelt University, Chicago School of Real Estate and Karvel-Hamilton
Practical Highest and Best Use - Part 1 and Part 2

Speakers
John Urubek MAI, CCIM, Realty Value Consultants, Inc and Appraisers Paradise, Inc

Presentation Category
04 APPRAISING PROPERTY

Session Description
A review appraiser, employed by a state-regulatory agency, commented in a USPAP class that highest and best use is the most deficient section in many appraisal reports. Whenever a market value opinion is developed, USPAP S.R. 2-2(a) requires the report to "summarize the support and rationale" for the highest and best use conclusion. This seminar is intended to enhance USPAP compliance for both residential and commercial appraisers. This four (4) hour practical seminar will strengthen the logic and support the everyday valuation process. (NOTE: This is part 2-part 4-hour session.)

Audience Expertise
General Interest (Appropriate for all experience level)

Start Date
8-31-2021 1:30 PM

End Date
8-31-2021 5:30 PM
CEU Packet

1071 - Maximizing Valuation Accuracy with Spatial Visualization

03 DEVELOPING AND MANAGING CADASTRAL DATA

Description:

See real-world use cases provided by the City of Chesapeake, VA of how to integrate Spatial Visualization into each stage of your valuation process accompanied by a detailed application of how to apply the most useful tasks within your GIS.

Start Date: 8/31/2021 11:00:00 AM

End Date: 8/31/2021 12:00:00 PM

Learning Outcomes:

• Understand the various ways assessment data can be leveraged with spatial visualization to deliver accurate valuations

• Identify how GIS and imagery can be used to aid in each stage of the revaluation process

• Explore various spatial visualization tools and determine which would be most valuable for you and your team

Presenters:

Greg Daniels CAE - City of Chesapeake, VA

Tasha Vincent - Vision Government Solutions
CEU Packet

1082 - Creating a Pandemic Value Loss Index

04 APPRAISING PROPERTY

Description:

Now more than ever assessors are faced with public perception of declining commercial property valuations due to the pandemic. Quantifying value loss for commercial property assessments has proven to be challenging across the United States. Necessary valuation data exists and can be utilized to create a data-driven, objective, and representative “value loss index” to quantify value loss (if any) within their jurisdiction.

Start Date: 9/1/2021 10:30:00 AM

End Date: 9/1/2021 11:30:00 AM

Learning Outcomes:

Learning objective # 1 - Identify what type of SEC regulated financial data is available and how it can be utilized to create a data-driven, objective, and representative Covid-19 value-loss index.

Learning objective #2 – Identify how assessors can leverage technology to automate and enhance their ability to quantify in real-time the external forces that positively and/or negatively impact valuation.

Learning objective # 3 - Identify how assessors can update the data used for Covid-19 Value Loss Index to create a cumulative view of the impact by property type and year. This type of comprehensive portfolio of data allows for predictive analytics to be applied to the universe of properties impacted by macroeconomic forces in future years.

Presenters:

Lonnie Hendry Jr., MSRE - Trepp, LLC
<table>
<thead>
<tr>
<th>Learning Objectives - <em>the learner will be able to</em> ....</th>
<th>Timed Outline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Explanation of the impacts of FIRREA and USPAP on the assessment profession. How does FIRREA ensure appraisal data is adequate for use within an assessor's analysis.</td>
<td>5 minutes</td>
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<tr>
<td>What is the current status of the commercial real estate market in Cook County? Have there been any noticeable impact to the market at large? Any specific industries or property types?</td>
<td>5 minutes</td>
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<tr>
<td>How has the market performed over the last several quarters? Occupancy, deliquency, etc.?</td>
<td>5 minutes</td>
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<tr>
<td>Explanation of how to quantify impacts due to a pandemic. Explanation of the three types of analyses needed to measure the impacts (if any).</td>
<td>8 minutes</td>
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<tr>
<td>Occupancy analysis and data review</td>
<td>5 minutes</td>
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<tr>
<td>Capitalization rate analysis and data review</td>
<td>5 minutes</td>
</tr>
<tr>
<td>Appraisal/(Re)Appraisal Analysis and data review</td>
<td>8 minutes</td>
</tr>
<tr>
<td>Understanding the impacts (if any) to adjacent counties and how those items could impact the subject county.</td>
<td>5 minutes</td>
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<tr>
<td>Bank balance sheet data and analysis</td>
<td>5 minutes</td>
</tr>
<tr>
<td>Final conclusion of pandemic related value loss (if any)</td>
<td>5 minutes</td>
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</tbody>
</table>