STATE OF CONNECTICUT

Certified Connecticut Municipal Assessor Committee

Meeting Notice
Location: Virtual
Date: Thursday, May 27, 2021
Time: 1:00 p.m.

CCMA Special Meeting
Thu, May 27, 2021 1:00 PM - 5:00 PM (EDT)

Please join my meeting from your computer, tablet or smartphone.
https://global.gotomeeting.com/join/740508309

You can also dial in using your phone.
United States: +1 (408) 650-3123

Access Code: 740-508-309

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Agenda Items

Public meetings may be recorded

1. Call meeting to order
2. Public comments (Limit 5 minutes per person)
3. Secretary's Report
4. Old Business
    a. Standardized CEU certificate
    b. Informational packet for attendees
    c. Certification revocation policy/procedure
    d. Recertification application verbiage
    e. Prerequisites and Past Policies and procedures
    f. NRAAO Conference
5. New Business
    a. Class evaluations
    b. Procedure for reprinting Certifications
6. Recerts,
    CCMA I - None
    CCMA II – Mary Terhune

UNIFORM REQUEST FOR RECERTIFICATION CREDIT

This form was developed for your convenience in reporting continuing education to various appraisal organizations. It does not imply automatic acceptance by any organization of an education program. Each group retains its own recertification and procedures for requesting credit. A copy of the program brochure or outline may be required.

1. This form must be completed in its entirety. **Please type or print.**
2. Please submit a copy to each organization from which you are requesting credit.
3. It is suggested that you keep a photocopy of each form submitted.

ORGANIZATION TO SUBMIT	DESIGNATION	MEMBER #
CT CCMA COMMITTEE	*CCMA*	

MEMBER NAME	NUMBER OF INSTRUCTION HOURS
Judy Squier	*3*

SPONSORING ORGANIZATION	PROGRAM LOCATION
WAAA	*Virtual*

TITLE OF PROGRAM	PROGRAM DATE
Self-Storage Building Workshop	*April 21, 2021*

PRESENTERS	DESCRIPTION OF ACTIVITY AND CONTENT
John Galvin	*Self Storage Valuation*

EVIDENCE OF COMPLETION

Mary Lavallee

I certify that I have completed the above-described professional activity. I am aware that any misrepresentation by me may become subject to disciplinary action. Mary Lavallee, CCMA II

SIGNATURE OF MEMBER DATE

MEMBER NAME PRINT

MAIL ADDRESS

CITY STATE ZIP

FOR OFFICE USE ONLY

Uniform Request for Recertification Credit

This form was developed for your convenience in reporting continuing education to various appraisal organizations. **It does not imply automatic acceptance by any organization of an educational program. Each group retains its own recertification requirements and procedures for requesting credit.** A copy of the program syllabus or course outline may be required.

1. This form must be completed in its entirety. **PLEASE PRINT LEGIBLY.**
2. Please submit a copy to each organization from which you are requesting credit.
3. It is suggested that you keep a photocopy of each form submitted.

Program Information

Program Title | Number of Instructional Hours

Program Date(s) | Program Location

Instructor/Presenter Name(s)

Program Description

Signature of Instructor or Presenter

Applicant Information

I certify that I have completed the above-described professional activity. I am aware that any misrepresentations by me become subject to disciplinary action.

SIGNATURE OF MEMBER | DATE

Member Name

Mailing Address

City | State | Zip Code

Phone Number | E-Mail Address

FOR OFFICE USE ONLY

OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY AND PLANNING DIVISION
450 CAPITOL AVENUE– MS #54GSU Hartford, CT 06106-1379
www.ct.gov/opm

STATE OF CONNECTICUT

Certified Connecticut Municipal Assessor Committee

Assessor School 2021 CCMA Courses

Session 1 June 7 – 11, 2021 ***Session 2 June 14-18, 2021***

Requirements to ensure successful participation in the upcoming CCMA Courses

Thank you for your registration for the virtual education experience on your way to CCMA Certification. In answer to many questions that have been received during the registration process the Committee has put together guidelines, requirements and tips for a successful virtual course.

Well in advance of the course, it is recommended that all participants download the free ZOOM app at https://zoom.us/download to the device that they plan to use for the course as that is the platform that CCMA and the instructors will be using. Individual links to courses with login information will be sent to all paid registrants, to the e-mail address that they used to register, by the course instructor approximately one week prior to the course. All participants will be required to be on a computer or laptop with a camera as well as audio; and video should be on at all times. The CCMA committee has determined that each individual be on their own laptop or computer, no sharing of webcams will be allowed.

For admittance to the course and use by our instructors please be sure to use your full name, as you registered, for zoom setting when logging in so that we can match the course participants to the registrants.

- All courses will run from Monday to Thursday 8:30 – 4:30 and all participants should be logged on promptly and ready to start no later than 8:25 am. There will be a zoom waiting room so you will be admitted to the course, please mute upon entry.
- Course materials will be distributed by the Instructors at minimum one week prior to the class beginning in a format chosen by the Instructor. The CAAO Handbook Committee will be distributing handbooks to all who indicated the need for one or if this is your first CCMA class.

All course questions will be handled by the course moderators through the zoom chat feature. If you are in a smaller class the instructors may allow a raised hand and a discussion back and forth and including other members of the class. We are optimistic that there will be time for questions and answers and interactive portion of the course, however, it is at the discretion of the instructors and how the pace of the class is going in comparison to the syllabus. With that in mind, if you are in a 1B or higher-level course it would be in your best interest to come prepared, do the assigned reading and if you have had challenges with the math portion in a prior class review those calculations PRIOR to the beginning of the course.

Final course exams will be held IN PERSON on the Friday of the week of the course, either Friday June 11th or Friday June 18th. Two locations have been confirmed:

OPM 450 Capitol Avenue Hartford CT

Please see attachment for detailed location and parking information

Berlin Community Center 230 Kensington Road Berlin CT

Final exam schedule
Assessor School 2021

CCMA Course	*Title*	*Date*	*Location*	*Timeframe*
1A	***Assessment Administration***	Friday June 11, 2021	Berlin Community Center	9 am - 12:30 pm
1B	***Assessment Valuation***	Friday June 18, 2021	Berlin Community Center	9am - 12:30 pm
2A	***Introduction to Appraisal Principles***	Friday June 11, 2021	OPM Hartford	9 am - 12:30 pm
2B	***Application of Valuation Techniques***	Friday June 18, 2021	OPM Hartford	9am - 12:30 pm
3	***Income Approach to Value***	Friday June 18, 2021	OPM Hartford	1 pm – 4:30 pm
4	***Revaluation Course***	Friday June 11, 2021	OPM Hartford	1pm – 4:30 pm

All course attendees will be given specific exam room information during the week of the course.

Additional Tips for successful Virtual course participation – Technical considerations

- Make sure you have a good internet connection at your location. A wired connection will offer the best chance for you to be seen and heard without interruption, but Wi-fi is also a good choice if you don't have hard-wired options.
- If you are using a VPN or Remote Desktop please close all remote connections and log-in to the virtual zoom meeting from your local computer.
- Make sure your computer or device is plugged in or fully charged; we don't want to lose you during the course!

Best Practices for a Good Virtual Course experience

- When you turn on webcam and join the course, consider the background that will be seen behind you so that objects you don't want seen are not visible. Office environment should be fine but those that are home should consider this.
- Using virtual backgrounds to replace your surroundings is an option IF it works well on your computer or device. Consider choosing a solid color for a background if possible.
- Find a quiet space to participate from during this week- long course, best efforts to minimize interruptions or distractions will enable you and your fellow attendees to focus and learn.

  At minimum the CCMA committee is requiring that all other audio sources in the space be turned off to avoid audio interruption to the instructors or delay.

- At the beginning of each course session, and when not responding to a question or being asked to speak, your microphone should be muted to minimize background noise. Even a computer keyboard can be distracting to others.
- Business casual attire is expected during virtual learning to promote professionalism.

The Committee wishes to Thank all of the Instructors, the CAAO IT Committee, Quality Data Services & e-quality and Vision for their time, energy and resources in putting on these classes in a virtual environment. We hope everyone has a great experience and enjoys the education!

CCMA Committee

Dave Dietsch, Chairman

Shawna Baron, Vice Chair

Tom DeNoto, CCMA Member and CAAO President

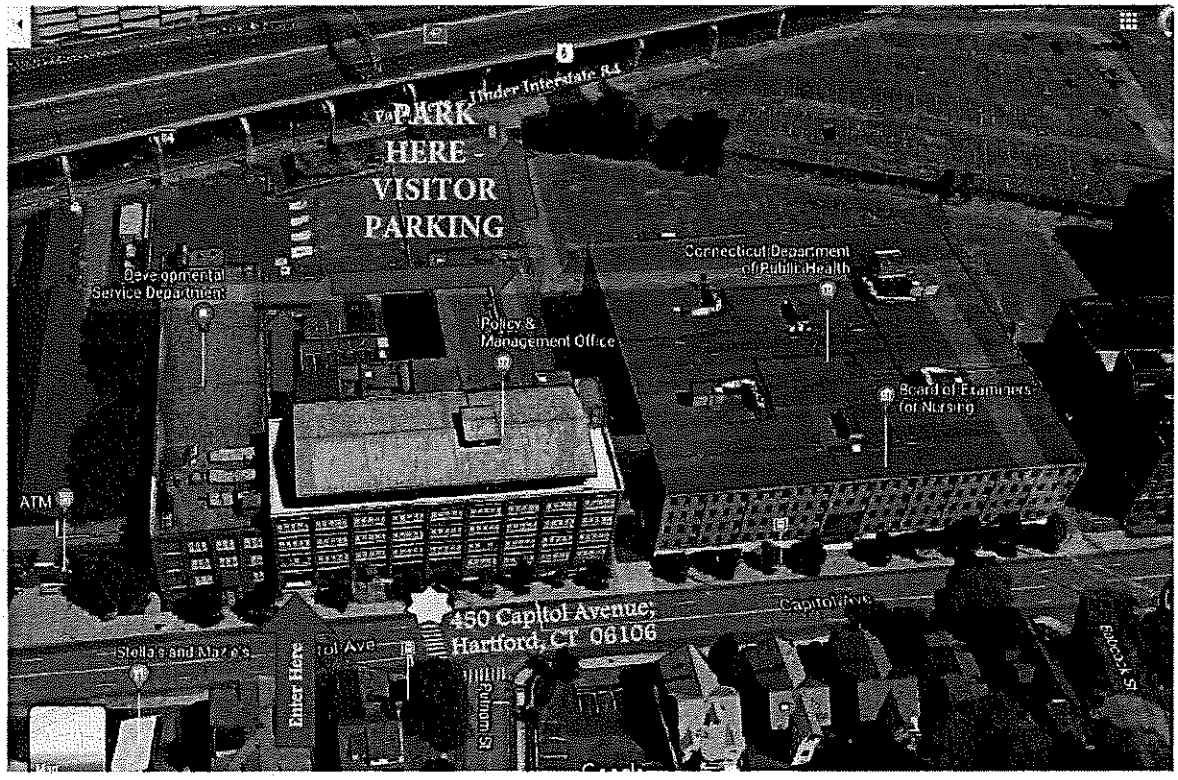
Jennifer Gauthier, OPM Representative to CCMA

Chandler Rose

Mary Huda

John Chaponis

OPM Facility Map and parking for those taking exam at the OPM facility.



2021 NRAAO Conference Education

Session Descriptions & Bios

A Year in the Life of a Personal Property Appraiser 1.5 hrs

Written and Presented by Lisa A. Hobart, CAE, PPS, FIAAO, ASA

Bio:

Lisa A. Hobart, CAE, PPS, FIAAO, ASA, has worked in Assessment Administration for nearly 40 years, working as a Personal Property Auditor and Administrator for Oakland County, Michigan Equalization Department. She retired as Chief Assessor for West Bloomfield Township, Michigan and also served as the Chief Assessor for the City of Detroit. She holds a Bachelor Degree in Accounting and a Master Degree in Administration. Lisa holds the ASA designation from the American Society of Appraisers and the CAE (Certified Assessment Evaluator) and PPS (Personal Property Specialist) from the IAAO (International Association of Assessing Officers. She is a Certified General Appraiser in the State of Michigan.

Lisa served two 3-year terms on the Board of Trustees for The Appraisal Foundation. She has written numerous textbooks, articles and presentation papers. In 2018, she was an IAAO recipient of the Fellow Award. Fellows are individuals who have dedicated their career to the development of our profession. Lisa was the IAAO 2016 Most Valuable Member and the 2014 Instructor of the Year.

Session Description:

This 90-minute presentation begins with defining Personal Property and the distinction between Personal Property and Real Property. The next section will include the discovery of Personal Property and evaluating claims of exemption. After all discovery is completed, the discussion will include types of "cost" contained in accounting records, and how to validate a Personal Property rendition submitted on behalf of a property owner. Specifically, what to do when there are changing costs from one year to another on a rendition. Discussion will also include how to estimate reasonable and just assessments when a property owner does not submit a Personal property rendition, and informal methods of auditing. The final portion of the presentation will be an open question/discussion period where all participants will be encouraged to participate.

Development of Capitalization Rates 3 hours

by Brad Eldridge of Team Consulting

Bio:

Brad has 20+ years in commercial real estate appraisal split between single property appraisal and mass appraisal. Since 2009, he1s supervised the Commercial Real Estate Division at the Douglas County

Appraiser's Office in Lawrence, Kansas. Brad's strengths include income/expense analysis for commercial properties, as well as senior housing and hotel valuations.

Along the way he's enjoyed being active serving on the Education and Professional Development committees at the International Association of Assessing Officers (IMO), as well as other leadership positions with the Kansas City Chapter of the Appraisal Institute and the Kansas County Appraisers Association.

Brad's credentials include a Certified General Appraiser license in Kansas, the MAI designation from the Appraisal Institute, and the CAE designation from IMO. Brad is a senior instructor for IAAO, with experience developing mass appraisal income models, capitalization rate studies, and consultations to find resolve for challenging valuation issues.

Session Description:

When using the income approach to estimate the value of real estate one of the components that will need to be determined by the assessor/appraiser is the capitalization rate. This workshop will explore the difference between capitalization rates used in direct capitalization and a yield rate used in yield capitalization. We will discuss the difference between an overall capitalization rate, a land capitalization rate and a building capitalization rate along with some other common terms used in capitalization rates discussion such as unloaded versus loaded capitalization rates, terminal capitalization rates.

Mass Appraisal Analysis & Benchmarks 3 hours

by Brad Eldridge of Team Consulting

Bio:

Brad has 20+ years in commercial real estate appraisal split between single property appraisal and mass appraisal. Since 2009, he1s supervised the Commercial Real Estate Division at the Douglas County Appraiser's Office in Lawrence, Kansas. Brad's strengths include income/expense analysis for commercial properties, as well as senior housing and hotel valuations.

Along the way he's enjoyed being active serving on the Education and Professional Development committees at the International Association of Assessing Officers (IMO), as well as other leadership positions with the Kansas City Chapter of the Appraisal Institute and the Kansas County Appraisers Association.

Brad's credentials include a Certified General Appraiser license in Kansas, the MAI designation from the Appraisal Institute, and the CAE designation from IMO. Brad is a senior instructor for IAAO, with experience developing mass appraisal income models, capitalization rate studies, and consultations to find resolve for challenging valuation issues.

Session Description:

This workshop is designed to help refresh the mass appraisal techniques used in the valuation process and also to help establish some processes and procedures for unusual or more

challenging events. Topics discussed include: USPAP, Scope of Work, Mass Appraisal, Market Value, Highest and Best Use Analysis, Neighborhood Analysis, Benchmarks, Sales Validation, Sales Ratio Analysis, Sales Chasing and Trending.

Recognizing Obsolescence in Tangible Personal Property 1.5 hrs

Written and Presented by Lisa A. Hobart, CAE, PPS, FIAAO, ASA

Bio:

Lisa A. Hobart, CAE, PPS, FIAAO, ASA, has worked in Assessment Administration for nearly 40 years, working as a Personal Property Auditor and Administrator for Oakland County, Michigan Equalization Department. She retired as Chief Assessor for West Bloomfield Township, Michigan and also served as the Chief Assessor for the City of Detroit. She holds a Bachelor Degree in Accounting and a Master Degree in Administration. Lisa holds the ASA designation from the American Society of Appraisers and the CAE (Certified Assessment Evaluator) and PPS (Personal Property Specialist) from the IAAO (International Association of Assessing Officers. She is a Certified General Appraiser in the State of Michigan.

Lisa served two 3-year terms on the Board of Trustees for The Appraisal Foundation. She has written numerous textbooks, articles and presentation papers. In 2018, she was an IAAO recipient of the Fellow Award. Fellows are individuals who have dedicated their career to the development of our profession. Lisa was the IAAO 2016 Most Valuable Member and the 2014 Instructor of the Year.

Session Description:

This 90-minute presentation begins with identifying the categories of personal property, and the distinction of the definition of Fixed Assets. The presentation will include the conversion of historical costs into the development of Replacement Cost New and the loss in value (depreciation) typically included in standardize Computer Assisted Mass Appraisal (CAMA) systems. Further, discussion will include abnormal loss in value (that which is not recognized in CAMA), and examples of measuring such loss in value. As a contemporary topic, the presentation will discuss the effects of COVID on value, if any, and managing claims of loss in value due to the pandemic. The final portion of the presentation will be an open question/discussion period where all participants will be encouraged to participate.

Leading with Emotional Intelligence 1.5 hrs

by Amy Wood, PsyD

Bio:

Through executive coaching and training, Portland, Maine-based psychologist Amy Wood helps ambitious professionals reach greater levels of achievement and fulfillment. She is the author of *Life Your Way: Refresh Your Approach to Success and Breathe Easier in a Fast-paced World,* and is often called on for her expert opinion by media ranging from Maine Public Radio to Parade Magazine. Dr. Wood earned her doctorate at Adler University and is certified by the College of Executive Coaching.

Session Description:

A high IQ doesn't necessarily translate into success as an assessor. A more accurate predictor of achievement in the field is emotional intelligence, or EQ – the capacity to understand one's self and others and apply that understanding effectively to accomplish important goals. This workshop covers the components of emotional intelligence, why it's essential, ways to increase it, and how to leverage it to gain influence with colleagues, supervisors, tax payers, government agents, attorneys, and everyone else you encounter at work. You'll leave with a customized action plan for elevating your EQ and getting the results you want professionally – and personally too.

As a result of attending, you will be able to:

- Uncover personal blind spots and identify strengths so that you can lead with greater self-awareness
- Regulate your feelings with improved agility in the face of stress, opposition, and defensiveness
- Engage, inspire, and communicate with others more effectively to gain cooperation and collaboration
- Manage challenging personalities and emotionally charged situations with enhanced dexterity
- Apply strategies for increasing your daily motivation and focus and help others do the same
- Enjoy the considerable benefits of improved relationship skills.

Journey to Assessment Excellence 7 hours

by David Cornell, MAI, CAE and Dr. Scott Young of Cornell Consultants LLC

Bio:

David Cornell received his BS degree in business administration from Liberty University and received a MBA from Plymouth State University.

David consults with assessing offices throughout the country. He develops valuation models and system processes and helps with enhancing efficiencies.

He is a Microsoft Certified Trainer (MCT), specializing in Microsoft Office classes that he develops for real estate professionals, local and state agencies, and small businesses. He is also a Senior National Instructor for the IAAO (International Association of Assessing Officers). He travels nationwide teaching both types of classes.

Most recently, David was the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division and previously served as the Assessor for the City of Manchester, NH. He also serves on the board of directors of the New Hampshire Chapter of the Appraisal Institute.

Dr. Scott Young is a twenty-year educator whose experience spans educational leadership in K-12 settings. He earned a Doctorate in Educational Psychology from Regent University in 2014 and teaches as an Adjunct Faculty member at Granite State College in their undergraduate program. Dr. Young currently serves in district leadership for the Manchester School District, the largest school district in New Hampshire, serving over 13,000 students.

In his role at Cornell Consultants, Dr. Young serves as an Organizational Health Specialist where he provides support and expertise to strengthen culture, climate and leadership practices to help organizations transform their work places into thriving, purpose-centered places of innovation. Dr. Young is also a certified Five Behaviors coach, which focuses on helping teams master the five essential behaviors necessary for developing cohesive and highly effective teams.

Using the Assessor's Maturity Curve as a Guide, A One-Day Participant-Driven Workshop

- Improve your office's climate and culture
- Gain key insights and practical strategies for creating healthy
- Learn how to maximize your office's capacity and effectiveness

Hotel Appraisal 3 hours

by Barry Cunningham, MAI, PHD

Bio:

Barry J Cunningham has been appraising and consulting on real estate related litigation for thirty-one years. He has worked in forty states and participated in hundreds of entities (cities, towns, and counties) and half for private property owners. This work includes both real estate appraisal activities and in case management and conflict resolution activities. He focuses on larger complex property valuations. Additionally, he has taught courses and seminars to appraisers, assessors, and bar associations on a variety of topics, including Testifying as an Expert Witness, Implications of Recent Case Law, Debates over Business Enterprise Value in Hotel Valuation, and others. He has a BA in Economics from Charter Oak State College and a Master's and PhD in Education from Capella University. He also holds the prestigious MAI designation from the Appraisal Institute and an unparalleled Certificate in Mediation and Conflict Resolution from Champlain College's Woodbury Institute.

Session Description:

This 3-hour course addresses how one would value the impact of COVID on hotel valuations in the context of a tax appeal. It begins by examining standard appraisal methods for hotel valuation and then turns to quantifying the impact of COVID. Along the way, it also explores the various arguments that may appear in the process. Participants will get an excel file for modeling and rent loss deductions to

take away from the course. he objective of this 3-hour course is to examine how to value hotels impacted by COVID. This includes:

- A Primer on Hotel Valuation
  - Uniform System of Accounts
  - Standard Metrics for Income Modeling
  - Going-concern Considerations
- Rent Loss Analysis
  - Temporary vs. Perpetuity
  - Real or Paper Costs?
  - The Mechanics

Impact of Covid-19 on the Real Estate Market 1.5 hours

by Robert Concannon, Commercial Appraiser of RMA Associates

Bio:

Robert Concannon, NH Certified General Appraiser at RMA Associates in Lee, NH

2019 President of NH/VT Chapter Appraisal Institute

Session Description:

In this session, a panel of seasoned appraisers will discuss how the economic shutdown changed the way investors look at real estate and how that is impacting real estate values. They will go over various segments of the market such as retail, office and multi-family.

Ethics in Assessing 1.5 hours

by Hilary Holmes Rheaume, Attorney, Bernstein Shur N. Joel Moser, Attorney, M.G.A, Bernstein Shur

Bio:

Hilary brings her own brand of thoughtfulness and determination to every variety of legal challenge. In her litigation practice, she has experience representing clients before both state and federal courts and state agencies, including the Department of Labor, the New Hampshire Human Rights Commission, and the New Hampshire Motor Vehicle Industry Board, to name a few. And, her tenacity and expertise have already brought her clients several victories on appeal, representing pro bono clients before the New Hampshire Supreme Court as well as survivors of sexual violence before the First Circuit Court of Appeals.

As a labor and employment attorney, Hilary has honed her problem-solving skills to help find the best solution when faced with tough labor relations problems, and she frequently facilitates training on unlawful harassment in the workplace and serving as a neutral independent investigator. Whether inside or outside the courtroom, Hilary's creative and collaborative spirit make her the steady advocate that clients need.

- A member of the Daniel Webster Scholar Program, the only rigorous, practice-based honors and bar licensing program in the nation, where she was admitted to the New Hampshire Bar Association prior to graduation from law school
- A judicial intern with the United States District Court for the District of New Hampshire
- A legal intern with the National Education Association, New Hampshire
- Educational leadership consultant for a national organization
- A volunteer with Epilogos Charites, Inc. for which she took several trips to El Salvador

EDUCATION

JD, cum /aude, University of New Hampshire School of Law, 2016

BA, cum laude, Ohio Wesleyan University, 2009

N. Joel Moser- With a strong professional and educational background in governmental administration and compliance, Joel is a practical, results-driven advocate who is uniquely qualified to represent clients in property tax and regulatory matters. He understands the importance of long-term relationships with regulators and municipalities, and leverages his training and experience to distill large amounts of complex data into clear, thoughtful, and effective counsel.

In his energy practice, Joel represents generation facility developers and owners, renewable energy companies, utilities, and competitive energy suppliers in all regulatory compliance matters across New England. In his property tax practice, he assists clients with assessment appeals, tax collection, and analysis and financial modeling of local property tax obligations.

As chair of the firm's Property Tax & Valuation Team and an associate member of the International Association of Assessing Officers (IAAO), Joel also regularly presents about the emergent and perennial issues facing taxpayers, assessors, communities, and public and private entities. Joel has advised clients on over a billion dollars in property tax assessed values and teaches across the country on successfully managing large abatement appeals, and has also litigated some of northern New England's largest property tax abatement cases, including those involving renewable energy projects and power plants, so-called "dark stores," and large commercial properties.

But that's not all. Joel is also very experienced in:

- Representing energy clients before the Maine Public Utilities Commission, New Hampshire Public Utilities Commission, Massachusetts Department of Public Utilities, and ISO New England
- Negotiating interconnection and transmission agreements, and wholesale and retail contracts for the purchase and sale of energy, capacity, renewable energy certificates, and ancillary services
- Representing clients in rate and rate design proceedings, tariff revisions, rulemaking, and regulatory enforcement actions
- Advising retail electricity suppliers on licensing and regulatory standards, including compliance with state renewable portfolio standards
- Assisting public and private clients in property tax assessment and discrimination challenges before local assessing officers, appeal boards, and courts of law
- Municipal litigation, including assessment appeals, 80B appeals, land use and police power enforcement actions, declaratory judgments, and constitutional challenges

EDUCATION

JD, University of Maine School of Law, 2010, summa cum loude

Editor, Maine Low Review

Master of Governmental Administration, University of Pennsylvania, Fels Institute of Government, 2008

BA, Bowdoin College, 2004, mogna cum laude

Session Description:

This session will provide an overview of the ethical requirements for Assessors and a discussion on the ethical dilemmas that Assessors might encounter in the field. The session will start with a brief overview of the sources of the ethical requirements that apply to Assessors, including constitutional and statutory authorities as well as the Uniform Standards of Professional Appraisal Practice (USPAP). The presenters will also provide a more in-depth overview of the ethical conundrums that Assessors might encounter in the field, such as conflicts of interest, bias, and New Hampshire's Right-to-Know law. The session will conclude with a variety of scenarios that will allow participants to further discuss and engage with the ethical rules guiding the profession.

Taxes, Land Use and Value in 15 NH Communities 1.5 hours

by Joe Minicozzi of Urban3

Bio:

Joseph Minicozzi, AICP is the principal of Urban3. Prior to creating Urban 3, he served as the Executive Director for the Asheville Downtown Association. Joe is an urban planner imagining new ways to think about and visualize land use, urban design and economics. Joe founded Urban3 to explain and visualize market dynamics created by tax and land use policies.

Joe holds a Bachelor of Architecture from the University of Miami and Master of Architecture and Urban Design from Harvard University. In 2017, Joe was recognized as one of the 100 Most Influential Urbanists of all time.

Before moving to Asheville, he was the primary administrator of the Form Based Code for downtown West Palm Beach, Florida. Joe's cross-training in city planning in the public and private sectors, as well as private sector real estate finance, has allowed him to develop award-winning analytic tools that have garnered national attention in Planetizen (http://www.planetizen.com/node/53922), The Wall Street Journal, Planning, (http://www.planning.org/planning/2010/dec/sarasota.htm)

New Urban News, (http://bettercities.net/article/best-bet-tax-revenue-mixed-use downtown-development- 13144) Realtor,

(http://www.realtor.org/government_affairs/smart_growth/o n_common_ground_summer2011) Atlantic Cities

(http://www.theatlanticcities.com/jobs-and-economy/2012/03/simple-math-can-save-cities-bankruptcy/1629/) and the Center for Clean Air Policy's Growing Wealthier

(http://www.growingwealthier.info/index.aspx) report. Joe is a sought-after lecturer on city planning issues. His work has been featured at the Congress for New Urbanism, the American Planning Association, the International Association of Assessing Officers, and New Partners for SmartGrowth conferences as a paradigm shift for thinking about development patterns.

Joe is a founding member of the Asheville Design Center, a non-profit community design center dedicated to creating livable communities across all of Western North Carolina. He received his Bachelor of Architecture from University of Miami and Masters in Architecture and Urban Design from Harvard University.

Session Description:

This session explains the problems with urban sprawl and its effect on municipal services, thus the tax rate. It helps the assessor understand the implications of Urban sprawl and brings them to the table as a valuable contributor in planning decisions. The study was conducted in NH, but its learnings are applicable to virtually any state in the northeast region.

Power BI 101- An Awesome Tool in Understanding Your Assessing Data

By David Cornell of Cornell Consultants, LLC 1.5 hours

Bio:

David Cornell received his BS degree in business administration from Liberty University and received a MBA from Plymouth State University.

David consults with assessing offices throughout the country. He develops valuation models and system processes and helps with enhancing efficiencies.

He is a Microsoft Certified Trainer (MCT), specializing in Microsoft Office classes that he develops for real estate professionals, local and state agencies, and small businesses. He is also a Senior National Instructor for the IAAO (International Association of Assessing Officers). He travels nationwide teaching both types of classes.

Most recently, David was the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division and previously served as the Assessor for the City of Manchester, NH. He also serves on the board of directors of the New Hampshire Chapter of the Appraisal Institute.

Session Description:

Unlock insights from your assessing data you never know existed! Power BI is a game changer in truly unlocking and understanding your assessing data! Power BI allows you connect to multiple data sources, transform data, and visualize the data to gain actionable insights.

This session gives an overview of Power BI and will include live demonstrations including:

- Creating a Power BI dashboard
- Creating self-service assessing analytics for your office
- Creating ratios, including CODs, by property type, neighborhood, and year built
- Creating interactive Power BI maps with slicers and outlier identification
- Creating interactive Power BI reports using Microsoft's artificial intelligence
- Creating sharable Power BI dashboards

NH DRA Mosaic Parcel Project 1.5 hours

by Patrick Santoso and James Gerry

Bio:

Patrick is a founding shareholder and a Principal at Axiomatic and holds a BS and MS in Engineering from the University of New Hampshire. Over the past ten years, Patrick has managed software development projects for state agencies, municipalities, counties, and fortune 500 companies. Patrick has designed software for ratio studies, equalization, property tax rate setting, municipal finance and computer assisted mass appraisal. Axiomatic's state property tax oversight clients include New Hampshire, New Mexico, South Dakota, and Vermont. In 2020 Patrick served on the IMO Property Tax Policy Task Force, which updated the International Property Tax Policy Standard. Patrick also serves as the chair of the board of directors for the New Hampshire Chapter of the American Red Cross.

James Gerry has been named New Hampshire Department of Revenue Administration's (NHDRA) new Director of the Municipal and Property Division. In this role, Gerry is responsible for planning, managing and administering the Division's objectives, which include assuring fairness, equity and proportionality in the assessment and collection of property taxes. He is also responsible for the administration of municipal finances in New Hampshire, which includes establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation. Gerry, also the Director of the New Hampshire Municipal Bond Bank, was confirmed as the NHDRA Director of Municipal and Property Division on April 17 by the Executive Council.

"Government financing has always been my passion," said James Gerry, Director of NHDRA Municipal and Property Division. "After working in the private sector for the majority of my career, I have loved working on the government side for the past several years and I look forward to continuing my work with the State of New Hampshire at the Department of Revenue Administration."

The Municipal and Property Division of NHDRA establishes and approves municipal, school, county, state and village district tax rates, and provides technical assistance relative to taxation and finance to the more than 500 political subdivisions of the state. The Division also oversees the Assessment Review and Equalization bureaus. (The Assessment Review is the process of eviewing the assessing practices of each municipality over a five-year cycle to ensure compliance with applicable statutes and rules in the context of the Assessing Standards Board's Guidelines on Assessing Practices. Equalization is the process of equalizing local assessed values for each municipality in order to bring the values to 100-percent.) For a full description on the NHDRA Municipal and Property Division, visit revenue.nh.gov/mun-prop.

Gerry, who oversees a staff of approximately 30 Division employees, will continue serving as Director of the New Hampshire Municipal Bond Bank, a position he has held since 2017. Prior to joining the New Hampshire Municipal Bond Bank, Gerry held the position of Managing Director of Municipal, Infrastructure and Project Finance for RAM Reinsurance Company, an international financial reinsurance firm he founded in Bermuda. His responsibilities included risk management, analyzing, underwriting and negotiating financial guaranty reinsurance policies for a full range of global public finance, project finance, public private partnership and healthcare transactions. Previously, Gerry held various executive level positions, mostly in the New York area, including Vice President of Connie Lee Insurance Company (Washington, D.C.), Vice President and Manager, Southern Region of MBIA Insurance Company (Armonk, NY), Assistant Vice President of Ambac Assurance Corporation (New York, NY) and Assistant Vice President of Bond Investors Guaranty (New York, NY and San Francisco, CA).

Gerry, who lives in Bedford, received a Bachelor of Arts in Economics and Political Science from Syracuse University in 1985, and a Master of Public Administration (State and Local Government Financial Analysis Management) from the Syracuse University Maxwell School of Citizenship and Public Affairs in in 1987. Gerry also served in the United States Army Reserves from 1980 to 1986.

Session Description:

Learn how New Hampshire's Department of Revenue Administration teamed up with Axiomatic to create a statewide parcel mosaic with contributions from the towns and municipalities.

Building a Land Curve 1.5 hours

by Jason Frost, CAE

Bio:

Certified Assessment Evaluator (CAE) IAAO, Undergraduate studies at Stark State College of Technology included coursework in relational database, Microsoft Office, management, economics, web design and programming languages (COBOL, RPG, SQL). May 1, 2003-Present: Chief Deputy of Real Estate for Stark County, Ohio. Responsible for the identification and valuation of 200,000 parcels of real estate located in the 7th largest county in Ohio. Coordinate a team of 45 people, including the Property Tax and Appraisal Departments.

- Certified Assessment Evaluator (CAE) Designation from IAAO
- Certified General Appraiser for the State of Ohio.
- Senior Instructor, IAAO
- Certified Appraisal Instructor for the State of Ohio
- AQB Certified National USPAP Instructor

Session Description:

Have you ever wondered how to adjust for size in land valuation in your CAMA? This hands-on session will take you through the basics of building a land curve for use in your CAMA system. The session will

cover the theories behind the land curve, practical application of a curve using Excel, what to do when you lack recent land sales in a market area, and how to validate your CAMA adjustments for land size.

After the session the participants will be able to:

- Understand the basic economic principles behind the land curve
- Understand why a land curve may be useful
- Understand the basic steps to setting up a land curve using Excel
- Understand the conversion of the mathematical curve formula into a table of size adjustments
- Understand how to use abstraction or allocation instead of the sales comparison approach to land value
- Understand how to validate your existing CAMA tables for size adjustments

Defending a Commercial Assessment Using the Three Approaches

1.5 hours

By Ed Martinez, Jim Siebers and Steve Miner

Bio

James Siebers was a former Content Strategist with CoreLogic. After his position with CoreLogic, (5 years) Jim returned to a position in Municipal Assessment where he spent the majority of his career. Jim retired from full time assessing in July 2020 and is currently reviewing residential sales for the City of Milwaukee on a very part-time basis.

Ed Martinez began with Marshall & Swift on April 19th 1993 in Technical Support. Over the years Ed was promoted to Tech Support Manager with a crew of three. This team was responsible for testing, implementing and supporting new product solutions including Swift Estimator, Commercial Estimator 7 and Residential Estimator 7.

In 2009, Ed became a Senior Training and Education specialist creating on-line courses as a Certified Distance and Education Instructor while continuing to travel the US and Canada conducting product training for real estate and government clients.

Ed recently accepted a position as Training manager where he will implement and manage training solutions for Marshall & Swift products and services throughout the US and Canada.

Steve Miner is currently the Assessor for the City of Wauwatosa, Wisconsin, where he and his staff of six annually value approximately $5 billion in real and personal property. He has held this position for six years, and prior to that, he spent 15 years as the City Assessor for Cudahy, Wisconsin. Steve has often assisted other assessors throughout the State of Wisconsin with revaluations and other various computer related challenges.

His professional activities include being past Presidents for the North Central Regional Association of Assessing Officers, the Wisconsin Association of Assessing Officers, and the Southeastern Wisconsin Assessors Association. He is currently the editor of the quarterly magazine for the Wisconsin Association and the webmaster for all three organizations. He has served on IAAO committees and is currently a candidate for the RES designation.

Steve enjoys volunteering for Habitat for Humanity and other organizations that do charitable work in his community.

This pre-recorded IAAO webinar will tell you how to properly collect the data required for each approach to value and where to find it; how to properly apply the three approaches to value; and how the information from the three approaches to value can be used to defend an assessment.

2021 NRAAO Conference Session Survey & Attendance

EDUCATIONAL SESSIONS

Please select the educational session you just attended:

Track 1

- [ ] Development of Cap Rates Part 1
- [ ] Development of Cap Rates Part 2
- [ ] Mass Appraisal Analysis Part 1
- [x] Mass Appraisal Analysis Part 2
- [ ] A Year in the Life of a Personal Property Appraiser
- [ ] Recognizing Obsolescence in Tangible Personal Property
- [ ] Hotel Appraisal Part 1 of 2
- [ ] Hotel Appraisal Part 2 of 2
- [ ] Power BI 101- An Awesome Tool
- [ ] Impact of Covid-19 on the Market

Track 2

- [ ] Taxes, Land Use and Value
- [ ] Leading With Emotional Intelligence
- [ ] Journey to Assess. Excellence Part 1
- [ ] Journey to Assess. Excellence Part 2
- [ ] Journey to Assess. Excellence Part 3
- [ ] Journey to Assess. Excellence Part 4
- [ ] NH DRA Parcel Mosaic
- [ ] Defending a Commercial Assessment Using 3 Approaches
- [ ] Ethics in Assessing
- [ ] Building a Land Curve

Date of Session *

05/25/2021

Time of Session *

10:30am

Name *

First

Last

First and Last are required.

Email

j

Email must be formatted as name@address.xyz.

Please provide feedback to the conference committee:

NRAAO / NHAAO
2021 CONFERENCE
A VIRTUAL EXPERIENCE!

Dear Colleagues!

We would like to invite you to register for the 2021 NRAAO/NHAAO Conference from May 23 through May 26, 2021 with our Opening Awards Breakfast and Business Meeting Kickoff Monday morning May 24.

To ease your 2021 municipal budgets, this virtual conference represents a terrific opportunity for you to obtain multiple ongoing education credits at a great value! Remember there are no travel or lodging expenses this year, just sign up, tune in, sit back, relax (not too much now) and learn! This will not be just a plug in and play; there will be several live sessions at this conference, and there will be many live raffle drawings. Do not be concerned if there is a conflict between what sessions you would like to participate in, because as a registrant you will be able to watch and receive education credits for up to three months after the end of the conference! To receive credit for those sessions you'll need to complete a survey at the end, but if you attend all available sessions you will obtain more credits than if you attended in person!

As presidents of the NRAAO and NHAAO we want you all here with us so very much, but since we just cannot we want to present you with as much value as we can though our education agenda, and we hope you will join us for a virtual experience and make this year's conference a big success! So come join us for the New Not-So-Normal with President Norm and the rest of New Hampshire!

Warm Regards,

Norm Bernaiche
President, Northeast Regional
Association of Assessing Officers

Marti Noel
President, New Hampshire
Association of Assessing Officials

NRAAO / NHAAO 2021 CONFERENCE A VIRTUAL EXPERIENCE!

New This Year!

Click Here Register Online!

Or copy and paste into your browser:
https://www.cognitoforms.com/NHAAO/_2021NRAAOConference

The preferred method of registration is online, however if you do not wish to do so online, you may use the registration form on the next page.

You will receive a registration confirmation upon submission online that you may use when mailing your payment.

Agenda

The 2021 NRAAO/NHAAO Conference will be held virtually, online via the Zoom platform. Specific times with links will be announced and shared to registrants prior to the Conference. There will be a mix of LIVE and pre-recorded sessions. Attending LIVE sessions will afford attendees the opportunity to take part in the Q&A at the end of each session.

Sunday Afternoon- May 23, 2021
Board of Directors Meeting

Monday Morning- May 24, 2021
Opening Breakfast and Awards Meeting

Monday Afternoon, Tuesday & Wednesday All Day
Education Sessions, descriptions and times are listed starting on page 4

Wednesday Evening- May 26, 2021
Closing, New Jersey 2020 and New Hampshire 2021 Awards
Election of 2022 Officers

NRAAO / NHAAO
2021 CONFERENCE
A VIRTUAL EXPERIENCE!

REGISTRATION

Name Firm

Mailing Address

City/State/Zip

Phone Email

All Registrations cover Sunday May 23- Wednesday May 26, 2021

- ☐ Early Bird NRAAO Member (Registration received before 4/23/2021) $150
- ☐ Early Bird Non-Member (Registration received before 4/23/2021) $200
- ☐ NRAAO Member (Registration received after 4/23/2021) $200
- ☐ Non- Member (Registration received after 4/23/2021) $250

BECOME A CONFERENCE BOOSTER!

- ☐ Yes, I would like to be a BOOSTER and have enclosed my $25 Contribution. $25

Please list my name during the conference as a patron.

Name Firm

Total Amount Due $

Please check which education sessions you plan to attend:

Monday, May 24, 2021

- ☐ **Development of Cap Rates Part 1**
- ☐ **Development of Cap Rates Part 2**
- ☐ **Taxes, Land Use and Value**
- ☐ **Leading With Emotional Intelligence**

Tuesday, May 25, 2021

- ☐ **Mass Appraisal Analysis & Benchmarks Part 1**
- ☐ **Mass Appraisal Analysis & Benchmarks Part 2**
- ☐ **A Year in the Life of a Personal Property Appraiser**
- ☐ **Recognizing Obsolescence in Tangible Personal Property**
- ☐ **Journey to Assess. Excellence Part 1**
- ☐ **Journey to Assess. Excellence Part 2**
- ☐ **Journey to Assess. Excellence Part 3**
- ☐ **Journey to Assess. Excellence Part 4**

Wednesday, May 26, 2023

- ☐ **Hotel Appraisal Part 1 of 2**
- ☐ **Hotel Appraisal Part 2 of 2**
- ☐ **Power BI 101- An Awesome Tool**
- ☐ **Impact of Covid-19 on the Real Estate Market**
- ☐ **Awards and Swearing in of New Officers**
- ☐ **DRA Mosaic**
- ☐ **Defending a Commercial Assessment Using 3 Approaches**
- ☐ **Ethics in Assessing**
- ☐ **Building a Land Curve**

Mail payments to: Normand Pelletier
Treasurer
67 Rangers Drive
Hudson, NH 03051

Checks Payable to:
NRAAO Conference 2021
NO REFUNDS AFTER MAY 7, 2021

Are you a past NRAAO President?
☐ **YES** ☐ **NO**

If Yes, what year/s?

CONFERENCE EDUCATION

MONDAY, MAY 24

1:00-2:30 PM

TRACK 1

Development of Capitalization Rates Part 1 of 2

By Brad Eldridge of Team Consulting

When using the income approach to estimate the value of real estate one of the components that will need to be determined by the assessor/appraiser is the capitalization rate. This workshop will explore the difference between capitalization rates used in direct capitalization and a yield rate used in yield capitalization. We will discuss the difference between an overall capitalization rate, a land capitalization rate and a building capitalization rate along with some other common terms used in capitalization rates discussion such as unloaded versus loaded capitalization rates, terminal capitalization rates.

TRACK 2

Taxes, Land Use and Value in 15 NH Communities

by Joe Minicozzi of Urban3

This session explains the problems with urban sprawl and its effect on municipal services, thus the tax rate. It helps the assessor understand the implications of Urban sprawl and brings them to the table as a valuable contributor in planning decisions. The study was conducted in NH, but its learnings are applicable to virtually any state in the northeast region.

NRAAO / NHAAO
2021 CONFERENCE
A VIRTUAL EXPERIENCE!

MONDAY, MAY 24

3:00-4:30 PM

TRACK 1

Development of Capitalization Rates Part 2 of 2

By Brad Eldridge of Team Consulting

When using the income approach to estimate the value of real estate one of the components that will need to be determined by the assessor/appraiser is the capitalization rate. This workshop will explore the difference between capitalization rates used in direct capitalization and a yield rate used in yield capitalization. We will discuss the difference between an overall capitalization rate, a land capitalization rate and a building capitalization rate along with some other common terms used in capitalization rates discussion such as unloaded versus loaded capitalization rates, terminal capitalization rates.

TRACK 2

Leading with Emotional Intelligence 1.5 hrs

By Amy Wood, PsyD

LIVE A high IQ doesn't necessarily translate into success as an assessor. A more accurate predictor of achievement in the field is emotional intelligence, or EQ – the capacity to understand one's self and others and apply that understanding effectively to accomplish important goals. This workshop covers the components of emotional intelligence, why it's essential, ways to increase it, and how to leverage it to gain influence with colleagues, supervisors, tax payers, government agents, attorneys, and everyone else you encounter at work. You'll leave with a customized action plan for elevating your EQ and getting the results you want professionally – and personally too.

As a result of attending, you will be able to:

- Uncover personal blind spots and identify strengths so that you can lead with greater self-awareness
- Regulate your feelings with improved agility in the face of stress, opposition, and defensiveness
- Engage, inspire, and communicate with others more effectively to gain cooperation and collaboration
- Manage challenging personalities and emotionally charged situations with enhanced dexterity
- Apply strategies for increasing your daily motivation and focus and help others do the same
- Enjoy the considerable benefits of improved relationship skills.

NRAAO / NHAAO
2021 CONFERENCE
A VIRTUAL EXPERIENCE!

TUESDAY, MAY 25

8:30-10:00 AM

TRACK 1

Mass Appraisal Analysis & Benchmarks Part 1 of 2

By Brad Eldridge of Team Consulting

This workshop is designed to help refresh the mass appraisal techniques used in the valuation process and also to help establish some processes and procedures for unusual or more challenging events. Topics discussed include: USPAP, Scope of Work, Mass Appraisal, Market Value, Highest and Best Use Analysis, Neighborhood Analysis, Benchmarks, Sales Validation, Sales Ratio Analysis, Sales Chasing and Trending.

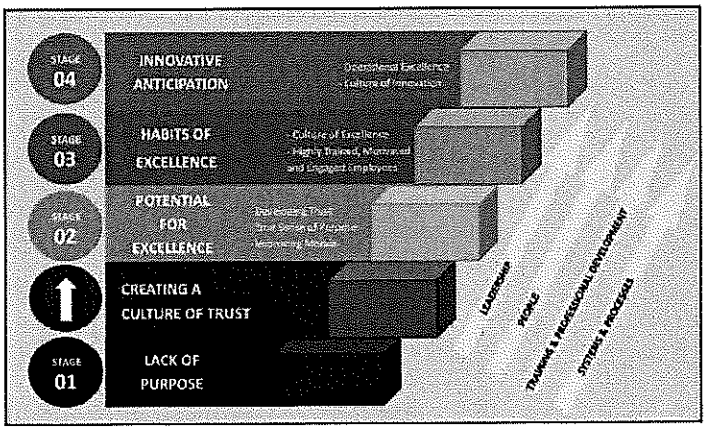
TRACK 2

Journey to Assessment Excellence Part 1 of 4

Created by David Cornell, MAI, CAE & Dr. Scott Young

LIVE Using the Assessor's Maturity Curve as a Guide, A One-Day Participant-Driven Workshop

- Improve your office's climate and culture
- Gain key insights and practical strategies for creating healthy teams
- Learn how to maximize your office's capacity and effectiveness



NRAAO / NHAAO 2021 CONFERENCE A VIRTUAL EXPERIENCE!

TUESDAY, MAY 25

10:30-12:00 NOON

TRACK 1

Mass Appraisal Analysis & Benchmarks Part 2 of 2

By Brad Eldridge of Team Consulting

This workshop is designed to help refresh the mass appraisal techniques used in the valuation process and also to help establish some processes and procedures for unusual or more challenging events. Topics discussed include: USPAP, Scope of Work, Mass Appraisal, Market Value, Highest and Best Use Analysis, Neighborhood Analysis, Benchmarks, Sales Validation, Sales Ratio Analysis, Sales Chasing and Trending.

TRACK 2

Journey to Assessment Excellence Part 2 of 4

Created by David Cornell, MAI, CAE & Dr. Scott Young

LIVE Using the Assessor's Maturity Curve as a Guide, A One-Day Participant-Driven Workshop

- Improve your office's climate and culture
- Gain key insights and practical strategies for creating healthy teams
- Learn how to maximize your office's capacity and effectiveness

1:00-2:30 PM

TRACK 1

A Year in the Life of a Personal Property Appraiser

Written and Presented by Lisa A. Hobart, CAE, PPS, FIAAO, ASA

LIVE This 90-minute presentation begins with defining Personal Property and the distinction between Personal Property and Real Property. The next section will include the discovery of Personal Property and

TUESDAY, MAY 25

evaluating claims of exemption. After all discovery is completed, the discussion will include types of "cost" contained in accounting records, and how to validate a Personal Property rendition submitted on behalf of a property owner. Specifically, what to do when there are changing costs from one year to another on a rendition. Discussion will also include how to estimate reasonable and just assessments when a property owner does not submit a Personal property rendition, and informal methods of auditing. The final portion of the presentation will be an open question/discussion period where all participants will be encouraged to participate.

1:00-2:30 PM

TRACK 2

Journey to Assessment Excellence Part 3 of 4

Created by David Cornell, MAI, CAE & Dr. Scott Young

LIVE Using the Assessor's Maturity Curve as a Guide, A One-Day Participant-Driven Workshop

- Improve your office's climate and culture
- Gain key insights and practical strategies for creating healthy teams
- Learn how to maximize your office's capacity and effectiveness

3:00-4:30 PM

TRACK 1

Recognizing Obsolescence in Tangible Personal Property

Written and Presented by Lisa A. Hobart, CAE, PPS, FIAAO, ASA

LIVE This 90-minute presentation begins with identifying the categories of personal property, and the distinction of the definition of Fixed Assets. The presentation will include the conversion of historical costs into the development of Replacement Cost New and the loss in value (depreciation) typically included in standardize Computer Assisted Mass Appraisal (CAMA) systems. Further, discussion will include abnormal loss in value (that which is not recognized in CAMA), and examples of measuring such loss in value. As a contemporary topic, the presentation will discuss the effects of COVID on value, if any, and managing claims of loss in value due to the pandemic. The final portion of the presentation will be an open question/discussion period where all participants will be encouraged to participate.

NRAAO / NHAAO 2021 CONFERENCE
A VIRTUAL EXPERIENCE!

TUESDAY, MAY 25
3:00-4:30 PM
TRACK 2

Journey to Assessment Excellence Part 4 of 4

Created by David Cornell, MAI, CAE & Dr. Scott Young

LIVE Using the Assessor's Maturity Curve as a Guide, A One-Day Participant-Driven Workshop

- Improve your office's climate and culture
- Gain key insights and practical strategies for creating healthy teams
- Learn how to maximize your office's capacity and effectiveness

WEDNESDAY, MAY 26
8:30-10:00 AM
TRACK 1

Hotel Appraisal Part 1 of 2

By Barry Cunningham, MAI, PHD

LIVE This 3-hour course addresses how one would value the impact of COVID on hotel valuations in the context of a tax appeal. It begins by examining standard appraisal methods for hotel valuation and then turns to quantifying the impact of COVID. Along the way, it also explores the various arguments that may appear in the process. Participants will get an excel file for modeling and rent loss deductions to take away from the course. he objective of this 3-hour course is to examine how to value hotels impacted by COVID. This includes:

- A Primer on Hotel Valuation
  - Uniform System of Accounts
  - Standard Metrics for Income Modeling
  - Going-concern Considerations
- Rent Loss Analysis
  - Temporary vs. Perpetuity
  - Real or Paper Costs?
  - The Mechanics

WEDNESDAY, MAY 26

8:30-10:00 AM

TRACK 2

NH DRA Mosaic Parcel Project

By Pat Santoso and James Gerry

LIVE Learn how New Hampshire's Department of Revenue Administration teamed up with Axiomatic to create a statewide parcel mosaic with contributions from the towns and municipalities.

10:30-12:00 NOON

TRACK 1

Hotel Appraisal Part 2 of 2

By Barry Cunningham, MAI, PHD

LIVE This 3-hour course addresses how one would value the impact of COVID on hotel valuations in the context of a tax appeal. It begins by examining standard appraisal methods for hotel valuation and then turns to quantifying the impact of COVID. Along the way, it also explores the various arguments that may appear in the process. Participants will get an excel file for modeling and rent loss deductions to take away from the course. he objective of this 3-hour course is to examine how to value hotels impacted by COVID. This includes:

- A Primer on Hotel Valuation
  - Uniform System of Accounts
  - Standard Metrics for Income Modeling
  - Going-concern Considerations
- Rent Loss Analysis
  - Temporary vs. Perpetuity
  - Real or Paper Costs?
  - The Mechanics

WEDNESDAY, MAY 26

10:30-12:00 NOON

TRACK 2

Defending a Commercial Assessment Using the 3 Approaches

By Ed Martinez, Jim Siebers and Steve Miner

This pre-recorded IAAO webinar will tell you how to properly collect the data required for each approach to value and where to find it; how to properly apply the three approaches to value; and how the information from the three approaches to value can be used to defend an assessment.

1:00-2:30 PM

TRACK 1

Power BI 101- An Awesome Tool in Understanding Your Assessing Data

By David Cornell of Cornell Consultants, LLC 1.5 hours

LIVE Unlock insights from your assessing data you never know existed! Power BI is a game changer in truly unlocking and understanding your assessing data! Power BI allows you connect to multiple data sources, transform data, and visualize the data to gain actionable insights. This session gives an overview of Power BI and will include live demonstrations including:

- Creating a Power BI dashboard
- Creating self-service assessing analytics for your office
- Creating ratios, including CODs, by property type, neighborhood, and year built
- Creating interactive Power BI maps with slicers and outlier identification
- Creating interactive Power BI reports using Microsoft's artificial intelligence
- Creating sharable Power BI dashboards

WEDNESDAY, MAY 26

1:00-2:30 PM

TRACK 2

Ethics in Assessing

By Hilary Holmes Rheaume, Attorney, Bernstein Shur N. Joel Moser, Attorney, M.G.A, Bernstein Shur

This session will provide an overview of the ethical requirements for Assessors and a discussion on the ethical dilemmas that Assessors might encounter in the field. The session will start with a brief overview of the sources of the ethical requirements that apply to Assessors, including constitutional and statutory authorities as well as the Uniform Standards of Professional Appraisal Practice (USPAP). The presenters will also provide a more in-depth overview of the ethical conundrums that Assessors might encounter in the field, such as conflicts of interest, bias, and New Hampshire's Right-to-Know law. The session will conclude with a variety of scenarios that will allow participants to further discuss and engage with the ethical rules guiding the profession.

3:00-4:30 PM

TRACK 1

Impact of Covid-19 on the Real Estate Market

By Robert Concannon, Commercial Appraiser of RMA Associates, et al

In this session, a panel of seasoned appraisers will discuss how the economic shutdown changed the way investors look at real estate and how that is impacting real estate values. They will go over various segments of the market such as retail, office and multi-family.

WEDNESDAY, MAY 26

3:00-4:30 PM

TRACK 2

Building a Land Curve

By Jason Frost, CAE

Have you ever wondered how to adjust for size in land valuation in your CAMA? This hands-on session will take you through the basics of building a land curve for use in your CAMA system. The session will cover the theories behind the land curve, practical application of a curve using Excel, what to do when you lack recent land sales in a market area, and how to validate your CAMA adjustments for land size.

After the session the participants will be able to:

- Understand the basic economic principles behind the land curve
- Understand why a land curve may be useful
- Understand the basic steps to setting up a land curve using Excel
- Understand the conversion of the mathematical curve formula into a table of size adjustments
- Understand how to use abstraction or allocation instead of the sales comparison approach to land value
- Understand how to validate your existing CAMA tables for size adjustments

State of Connecticut Certified Connecticut Municipal Assessor Committee

APPLICATION FOR RECERTIFICATION

NAME OF APPLICANT (Last)	(First)	(MI.)	BUSINESS TELEPHONE	HOME TELEPHONE
Terhune	Mary		(860) 429-3327	(860) 647-9664

ADDRESS (Number and Street)	CCMA CERTIFICATE # (indicate I or II)
40 School Rd	1578 ○ I ● II

CITY	STATE	ZIP CODE	EMAIL ADDRESS
Bolton	CT	06043	terhunemf@mansfieldct.org

Return To:
Rochelle Lambert, CCMA II
Clerk, CCMA Committee
71 Midland Drive
Colchester, CT 06415-1320

Include copies of proof of program completion for each Program listed below. Use additional pages as necessary.

Sponsoring Organization	*Date(s) of Program*	*Program Title*	*Topics Covered*	*Number of Hours*
CAAO	June 4-8, 2018	Annual School for CT Assessors	Workshops	29.00
CAAO	June 3-7, 2019	Annual School for CT Assessors	Workshops	29.00
LAAA	09/26/2019	Income & Expense and Solar/Class I Exemptions	Income & Expense Surveys	1.50
LAAA	09/26/2019	Income & Expense and Solar/Class I Exemptions	Solar and Exemptions	1.50
			Total Hours	61.00

I hereby certify that the information contained on this form and included documentation is true, accurate and valid.

Signature: Mary Terhune

Date: 03/31/2021

Printed Name: Mary Terhune

☑ Payment of $20.00 Included
Checks to be made payable to "CCMA Committee"

Revised 12/2019

Received 5/10/2021
Check # 144237

Frequently Asked Questions about CCMA Continuing Education Requirements

Who must complete this application?
All persons who are certified as a CCMA I or CCMA II and whose certification is due to expire.

If I am retired or no longer working in an Assessor's Office in Connecticut, do I still have to complete 50 hours of courses or workshops?
Yes, if you wish to retain your certification. There is no exemption from this requirement for inactive assessors or assessment staff.

Do I send proof of program completion with this application?
Yes, copies of the proof of completion must accompany this application. Any program you list on the application that does not have proof of completion will not be accepted. This proof of completion requirement **includes** courses or workshops held at the Annual School for Assessors and Boards of Assessment Appeal at the University of Connecticut.

What if I do not have Proof of Completion for a program? Can I still list it on the application?
If you are missing proof of completion for a program, you will need to contact the program sponsor for the documentation. If you are not able to acquire the proof, you cannot list that program on this application.

How many hours do I need for recertification?
Fifty (50) hours of approved Continuing Education Programs. This includes both workshops (non-examination) and courses.

When do I have to have taken the workshop or course?
Only workshops and courses completed within the five years immediately prior to the expiration of the certification.

What if I am not sure if a workshop or course is "approved"?
A list of workshops and courses approved by the CCMA Committee is available on the CAAO Website at www.caao.com

What if a workshop or course that I completed is not on the approved list?
You may submit a written application to the CCMA Committee requesting approval of any course or workshop not included in the list. This request for approval must include documentation on the material presented at the program and the length and sponsor of the program.

When is this application due?
At any time within one year prior to the expiration date of your certification. The certificate you received from the State of Connecticut has an expiration date on the upper right corner. All certificates expire on the December 31st five years following the issuance of the certificate.

What happens if I don't complete my Continuing Education requirement prior to the expiration of my certification?
Your CCMA I or CCMA II certification expires. You will need to meet all the current requirements of the CCMA I or CCMA II program to become certified again. This includes completing the course requirements and passing the CCMA examination.

Can any hours be carried over into my next cycle?
No, the regulations require that the continuing education be completed within five years of the expiration of the certification.

Can I take the same course or workshop more than once in the same cycle?
No. However, if a sponsor holds annual programs that change the material and subject matter for each offering, then each annual offering is allowed. For example, the workshop held at the "Annual School for Assessors and Boards of Assessment Appeal" held at the University of Connecticut, changes the material each year and therefore is not considered for recertification to be the same program.

Rev. 08/2019

Connecticut Association of Assessing Officers
Education Committee

August 8, 2018

Mary Terhune
4 SO. EAGLEVILLE RD
STORRS, CT 06268

Dear Mary Terhune,

Thank you for your participation in the 75th Annual School for Connecticut Assessors and Boards of Assessment Appeals, June 4 – 8, 2018.

As established by the CCMA Committee, workshop participants may earn a maximum of **29** contact hours for re-certification credit for attendance at the CAAO Workshops offered during this year's Assessor School.

To preserve the integrity of the re-certification process, contact hours for the CAAO workshops are credited to participants who have both signed in and signed out of workshops as instructed utilizing the QR Scanners. If your QR Scan does not appear on either the sign-in or sign-out scan for a workshop, you have not received credit for attending that workshop. No partial credit will be given for any workshops. As in past years, this policy is supported by the CCMA Committee.

According to the records kept by the Education Committee of the Connecticut Association of Assessing Officers you earned a total of 29 contact hours by attending the workshops presented at the 2018 Assessors School.

Congratulations on your achievement and we encourage you to continue with your professional development.

Sincerely,

William Gaffney

William Gaffney
Chairman, CAAO Education Committee

Connecticut Association of Assessing Officers

Education Committee

July 22, 2019

Mary Terhune
4 So. Eagleville Rd
Mansfield, CT 06268

Dear Mary Terhune,

Thank you for your participation in the 76th Annual School for Connecticut Assessors and Boards of Assessment Appeals, June 3 – 7, 2019.

As established by the CCMA Committee, workshop participants may earn a maximum of **29** contact hours for re-certification credit for attendance at the CAAO Workshops offered during this year's Assessor School.

To preserve the integrity of the re-certification process, contact hours for the CAAO workshops are credited to participants who have both signed in and signed out of workshops as instructed utilizing the QR Scanners. If your QR Scan does not appear on either the sign-in or sign-out scan for a workshop, you have not received credit for attending that workshop. No partial credit will be given for any workshops. As in past years, this policy is supported by the CCMA Committee.

According to the records kept by the Education Committee of the Connecticut Association of Assessing Officers you earned a total of **29** contact hours by attending the workshops presented at the 2019 Assessors School.

Congratulations on your achievement and we encourage you to continue with your professional development.

Sincerely,

William Gaffney

William Gaffney
Chairman, CAAO Education Committee

UNIFORM REQUEST FOR RECERTIFICATION CREDIT

This form was developed for your convenience in reporting continuing education to various appraisal organizations. It does not imply automatic acceptance by any organization of an education program. Each group retains its own recertification and procedures for requesting credit. A copy of the program brochure or outline may be required.

1. This form must be completed in its entirety. **Please type or print.**
2. Please submit a copy to each organization from which you are requesting credit.
3. It is suggested that you keep a photocopy of each form submitted.

CT CCMA COMMITTEE
ORGANIZATION TO SUBMIT

CCMA
DESIGNATION MEMBER #

Mary Terhune

Mary Terhune
MEMBER NAME

CCMA II 1578 1.5 hours
NUMBER OF INSTRUCTION HOURS

CAAO - Litchfield Area Assessor Assoc.
SPONSORING ORGANIZATION

Harwinton Town Hall
PROGRAM LOCATION

Income & Expense Surveys
TITLE OF PROGRAM

September 26, 2019
PROGRAM DATE

Mary Gardner
PRESENTERS

Understanding, Review and Processing of Income & Expense Statements

DESCRIPTION OF ACTIVITY AND CONTENT

EVIDENCE OF COMPLETION

I certify that I have completed the above-described professional activity. I am aware that any misrepresentation by me may become subject to disciplinary action.

Mary Terhune
SIGNATURE OF MEMBER

09/26/2019
DATE

MARY TERHUNE
MEMBER NAME

40 School Rd
MAIL ADDRESS

Bolton CT 06043
CITY STATE ZIP

FOR OFFICE USE ONLY

Mary Terhune

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PROGRAM LOCATION

Solar And Exemptions
TITLE OF PROGRAM

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