Department of Revenue
Property Assessment Division (PAD)
2019 Education Calendar

You may now register for the IAAO classes AND PAD Webinars by clicking on the link in the ‘Location & Registration Link’ Column. You will have all 12 PAD Events listed and available for registration. Click on the ‘crown’ for the event you will be attending and follow the prompts to complete the registration process.

Education credit will be given at county assessor district meetings according to the sign-in sheet provided.

SHOWING UP MAY GIVE US HOURS
BUT
LEARNING MAKES US BETTER

<table>
<thead>
<tr>
<th>Dates</th>
<th>Class</th>
<th>Location &amp; Registration Link</th>
<th>Instructor</th>
<th>Credit Hours</th>
<th>Registration Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 8th</td>
<td>Introductions-PAD Website &amp; Calendar Review</td>
<td>Webinar</td>
<td>Elaine Thompson</td>
<td>1 hour</td>
<td>N/A</td>
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<tr>
<td>January 15th</td>
<td>PAD Website and Calendar Review cont. &amp; Administrative Reports</td>
<td>Webinar</td>
<td>Elaine Thompson</td>
<td>1 hour</td>
<td>N/A</td>
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<tr>
<td>January 17th</td>
<td>Homestead Exemptions</td>
<td>Webinar</td>
<td>Theresa Kirby-Smith</td>
<td>1 hour</td>
<td>N/A</td>
</tr>
<tr>
<td>February 5, 6, 7th-1-5</td>
<td>6th 8-5 (1 hour lunch) 7th 8-noon</td>
<td>New Assessor Training</td>
<td>Lincoln</td>
<td>15 hours</td>
<td>N/A</td>
</tr>
<tr>
<td>February 21st</td>
<td>Personal Property &amp; NE Advantage</td>
<td>Webinar</td>
<td>Cathy Gusman, Elaine Thompson, Scott Shaver,</td>
<td>TBD</td>
<td>N/A</td>
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<tr>
<td>April 29-May 3</td>
<td>IAAO 101</td>
<td><strong>Kearney</strong></td>
<td>Scott Johnson</td>
<td>32 hours</td>
<td>$685</td>
</tr>
<tr>
<td>June 11-12</td>
<td>Grading &amp; Condition</td>
<td><strong>Broken Bow Justice Center</strong></td>
<td>Scott Johnson</td>
<td>15 hours</td>
<td>$175</td>
</tr>
<tr>
<td>July 30th</td>
<td>New Legislation</td>
<td><strong>PAD Webinar</strong></td>
<td>Scott Shaver, Ruth Sorensen</td>
<td>1.5 hours</td>
<td>N/A</td>
</tr>
<tr>
<td>August 29-30</td>
<td>Grading &amp; Condition</td>
<td><strong>Gering</strong></td>
<td>Scott Johnson</td>
<td>15 hours</td>
<td>$175</td>
</tr>
<tr>
<td>September 23-27</td>
<td>IAAO 400</td>
<td><strong>Kearney</strong></td>
<td>Marion Johnson</td>
<td>32 hours</td>
<td>$680</td>
</tr>
<tr>
<td>October 9-10</td>
<td>Manufactured Vs Modular Vs Stick Homes</td>
<td><strong>York</strong></td>
<td>Scott Johnson</td>
<td>15 hours</td>
<td>$180</td>
</tr>
<tr>
<td>October 21-25</td>
<td>Commercial Property Appraisal</td>
<td><strong>Kearney</strong></td>
<td>Bob Ehler</td>
<td>32</td>
<td>$525</td>
</tr>
</tbody>
</table>

These learning opportunities, both courses & webinars have been approved for county assessor certification continuing education credit hours. A Request for Continuing Education and Recertification Credit must be completed to receive continuing education credit hours. No form is necessary if the session is taught by PAD staff, but you must sign in on the provided sheet.

Class registration begins at 8:00 a.m. and classes will begin at 8:30 a.m. unless otherwise noted.
In addition to these opportunities, you may choose to seek education elsewhere or through the following list of providers:

- **Nebraska Real Property Appraisal Board.** PAD suggests attending the National USPAP Update or the National USPAP Course given throughout the year;
- **IAAO** webinars and self-study courses. Over 115 hours of credit offered online at minimal cost;
- **Moore Appraisal Education;** and
- **American Society of Farm Managers and Rural Appraisers.**

**Education Policies**

**Class registrations must be received at least 10 days prior to the first day of class.** Sufficient enrollment will determine justification of holding each class. Written cancellation notices will be emailed to the individuals who have registered at the time a course is cancelled.

Registration must be completed exclusively online by using BrownPaperTickets.com. The link to each class is provided in the calendar. If you would like to pay via credit card, you may do so by clicking the “Registration & Fee” tab. If you would like to register for the class but pay via check, you may do so by clicking the “Registration” tab.

Registration cancellations for all IAAO classes must be made at least 14 working days prior to the first day of class. PAD will accept written cancellations only (phone calls will NOT be accepted). Written cancellations may be faxed to 402-471-5993 or emailed to pat.edu@nebraska.gov. Failure to give the required notification will result in the county or person being billed for the total cost of the class.

If cancellation is necessary due to an emergency after the specified cancellation period, the Property Tax Administrator will review the cancellation request and may approve a refund for good cause.
007.01 **Attendance is mandatory to receive credit for any continuing education course.** 007.02 Partial credit for absences in an emergency may be approved by the Property Tax Administrator based upon the percent of the class attended. For the purposes of this regulation, an emergency shall include those reasons constituting good cause, addressed as follows: 007.02A For purposes of this regulation good cause shall include but not be limited to: 007.02A Injury to or illness or death of an employee or assessor; or 007.02B Injury to or illness or death of a member of the employee or the assessor’s family; or 007.02C Other circumstances which would render attendance at the continuing education course a hardship upon the assessor or his or her employee. 007.03 **If a course includes an examination, the applicant MUST take the examination. A passing grade is not required to receive continuing education credit.** (Neb. Rev. Stat. §§ 77-414 and 77-702).

**IAAO Forum 101- Fundamentals of Real Property Appraisal**

**Dates: April 29-May 3**

Online Registration: Kearney

Location: Holiday Inn Convention Center, Kearney, NE

Instructor: Scott Johnson

Credit Hours: 32 hours

Registration Fee: $685

Textbook: Recommended textbook: Property Assessment Valuation (3rd edition). Participants are responsible for ordering and payment of textbook.

The Fundamentals of Real Property Appraisal is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course concentrates on the skills necessary for estimating the market value of properties using two
approaches to value: the cost approach and the sales comparison approach. The Fundamentals of Real Property Appraisal utilizes lectures, classroom discussion, and homework problems to emphasize the main concepts and procedures taught in the course.

**Grading and Condition**

**Dates: June 11-12 2019**

Online Registration: Broken Bow

Location: Broken Bow Justice Center

Instructor: Scott Johnson

Credit Hours: 15 hours

Registration Fee: $175

Textbook: N/A

This class will start with the basics of grading, covering each grade in detail and will explain the components that make up the grade of a dwelling; such as windows, type of roof, building materials, finish work, and design. The class will discuss the major considerations for establishing a grade, such as quality, design, desirability and location. Students will learn what to look for in older homes when comparing design, materials and quality to newer homes when setting a grade. There will discussion regarding the idea of quality of workmanship and materials from the perspective of a contractor. Lastly, you will be grading a large number of dwellings while discussing how and why it is the grade it is.

With respect to depreciation or condition of a dwelling, students will examine each of the major components that make up a dwelling. Students will also learn to determine how much of the whole each component is worth, and the proper adjustments to make in order to determine the amount of depreciation needed to arrive at market value.
Grading and Condition

Dates: August 29-30 2019

Online Registration: Gering

Location: Gering Civic Center, 1050 M Street, Gering, NE

Instructor: Scott Johnson

Credit Hours: 15 hours

Registration Fee: $175

Textbook: N/A

This class will start with the basics of grading, covering each grade in detail and will explain the components that make up the grade of a dwelling; such as windows, type of roof, building materials, finish work, and design. The class will discuss the major considerations for establishing a grade, such as quality, design, desirability and location. Students will learn what to look for in older homes when comparing design, materials and quality to newer homes when setting a grade. There will discussion regarding the idea of quality of workmanship and materials from the perspective of a contractor. Lastly, you will be grading a large number of dwellings while discussing how and why it is the grade it is.

With respect to depreciation or condition of a dwelling, students will examine each of the major components that make up a dwelling. Students will also learn to determine how much of the whole each component is worth, and the proper adjustments to make in order to determine the amount of depreciation needed to arrive at market value.
IAAO 400-Assessment Administration

Dates: September 23-27, 2019

Online Registration: Kearney

Location: Holiday Inn Convention Center, Kearney, NE

Instructor: Marion Johnson

Credit Hours: 32

Registration Fee: $680

Textbook: Recommended textbook: The Appraisal Foundation’s Uniform Standards of Professional Appraisal Practice (USPAP) and Assessment Administration. Participants are responsible for ordering and payment of textbook.

Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor’s office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.
Manufactured Vs Modular Vs Stick Homes

Dates: October 9-10, 2019

Online Registration: York

Location: 4-H Building York Ag Society

Instructor: Scott Johnson

Credit Hours: 15

Registration Fee: $180

Textbook: N/A

This class will start by learning the history of manufactured housing and then will define major differences between manufactured homes, modular homes and onsite built homes (stick built homes). The class will discuss the different components, and how the materials used, quality of construction, and cost of components affects the RCN. There will be an onsite tour at a local manufactured home dealership, where participants will see firsthand the materials, components, and quality of construction of manufactured homes. The class will also discuss the building codes and the affect they have on each type of home. Finally, you will learn to analyze costs of each type of home and try to draw conclusion based on the actual market. These homes will be described with illustrations, photos, and videos that will cover the grading and cost sections of the Nebraska Real Property Appraisal Manual.
Commercial Property Appraisal

Dates: October 21-25

Online Registration: Kearney

Location: Holiday Inn Convention Center, Kearney, NE

Instructor: Bob Ehler

Credit Hours: 32 hours

Registration Fee: $525

Textbook: N/A

This forum is designed to enhance the understanding and use of comparable properties. Appraisers use comparable property information every day. The entire appraisal process is dependent on the comparison of data. The analysis of real estate transactions is a critical component in the valuation of real property. Appraisal methodology and techniques are based on the comparison of data. Market analysis, highest and best use analysis, and the three approaches to value—the sales comparison approach, the cost approach, and the income approach—are developed based on the comparison.

Participants are responsible for making their own hotel room reservations for all classes. Lunch is not included in the registration fee. Class registration begins at 8:00 a.m. and classes will begin at 8:30 a.m. unless otherwise noted. Participants are responsible for ordering and paying for their own text books if needed.