# STATE OF INDIANA

#### DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

**CE Credit: 7.5 hours** 

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August 2023

Dear Assessing Professional,

The Department of Local Government Finance ("Department") will begin offering continuing education courses for the fiscal year in August 2023 through a mix of in-person and online class offerings, with one class topic available each quarter. Each class will provide 7.5 hours of continuing education credit upon completion.

For in-person classes, check-in is between 8:00 a.m. and 8:30 a.m. local time, and classes run from 8:30 a.m. to 4:00 p.m. local time (i.e., time zone in which they are located). Each class is 7.5 hours long, including 1 hour for lunch.

Online classes will allow you to choose how you wish to attend and receive credit. Each class topic will be taught once in an instructor-led webinar format. It will also be recorded and made accessible (within one week of the class date) online during the entirety of the quarter for you to view at your leisure. You may either register for and attend the instructor-led class or register for and choose to watch the recorded version to receive credit.

## **Course Descriptions**

## **IN 518: Valuation of Green Residential Buildings**

This course will provide some guidance and suggestions on the process of analysis and valuation of green residential buildings. Information from various areas of the U.S. will be used to help establish some processes and procedures. Images and property characteristics of sold properties will be used.

## IN 600: Valuation of Different Ownership Forms: Condos, Co-Ops, and PUDs CE Credit: 7.5 hours

This course will review USPAP and the appraisal of condominiums, cooperatives, and planned unit developments (PUDs). Within the course, forms of ownership and their differences will be discussed. Presentations on conversions of other property types into condominiums will also be included. Discussion will address what the appraiser must identify in these situations, such as the paperwork the appraiser must review and a list of general information appraisers should know. A short demonstration will be made of the letter of engagement and its importance. Paperwork, such as bylaws, condominium declarations, and common rules that govern the property will be presented and the impact on value for the individual unit will be discussed.

## **IN 462: Personal Property Tax**

This course will begin with a discussion of the differences between real and personal property for tax purposes. The course will also cover the appropriate forms to be used by taxpayers for reporting personal property and the basic assessment methodology. In addition, the student will understand the basics of the Indiana personal property valuation process and the concepts of possession and ownership.

# **IN 519: Valuation of Subsidized Housing**

This course will provide an overview of various subsidized housing types, with a primary focus on Section 42 properties, an explanation of how tax credit properties work, and a walkthrough of how tax credit development is funded. The material will include valuation methods and resources for data applied in the analysis. Valuation issues regarding real property and tangible/intangible personal property will be addressed.

#### **Course Information**

## In-Person/On-Site

The following course will be taught in person at four onsite locations.

IN 518: Valuation of Green Residential Buildings

Date	City	Address
August 31, 2023	Columbus	Fairfield Inn & Suites
		2820 Merchant Mile
		Columbus, IN 47201
September 11, 2023	Merrillville	Indiana Wesleyan University
		8415 Georgia Street
		Merrillville, IN 46410
September 12, 2023	Fort Wayne	Indiana Wesleyan University
		8211 West Jefferson Boulevard
		Fort Wayne, IN 46804
September 19, 2023	Evansville	Ivy Tech Community College – Southwest
		Bower-Suhrheinrich Conference Center, Room 107
		3501 North First Avenue
		Evansville, IN 47710

You <u>must pre-register online at www.ind-pace.com</u> to attend. As space is limited, please only register for <u>one date</u> for each course, and please <u>do not</u> attend a class date for which you are not registered. If you register for a class date and find you are unable to attend, please remove yourself from that class date and register for one of the other dates offered on the website. Check-in is between 8:00 a.m. and 8:30 a.m. local time, and classes run from 8:30 a.m. to 4:00 p.m. local time (i.e., time zone in which they are located). You must be present by 8:30 a.m. and attend the entire day to receive credit. Those who do not pre-register for a class before attending <u>will not</u> receive credit.

### **Online**

Each of the following courses will be taught once in online only, instructor led webinar formats. Each class will be recorded and posted online within one week. The recorded format for each class will then be accessible during the entirety of the quarter for you to view at your leisure. Please note that due to system functionality, the recorded version of each course will be listed on the Ind-Pace website with the last date of the quarter; however, it will be accessible during the entirety of the quarter for you to view at your leisure.

#### You should not wait until the listed date to complete the course.

To receive credit, you may choose to register for and attend the online, instructor-led session <u>or</u> register to watch the recorded format when it is available. You will receive additional information upon registering for the class type of your choice. (**Note:** If you register for the recorded video version, you will receive a separate email within one week of the instructor-led class date with a link to the video.)

IN 600: Valuation of Different Ownership Forms: Condos, Co-Ops, and PUDs
IN 462: Personal Property Tax
IN 519: Valuation of Subsidized Housing
Date: November 9, 2023
Date: February 8, 2024
Date: April 24, 2024

You <u>must pre-register online at www.ind-pace.com</u> to attend. As space is limited, please only register for <u>either</u> the instructor led class <u>or</u> the recorded class. If you register for an instructor led class date and find you are unable to attend, you may remove yourself from that class date and register for the recorded version instead. You must be logged into the webinar by 8:30 a.m. ET and present the entire day to receive credit. Please note that each person must sign in/attend the webinar separately for attendance tracking purposes. If you share your confirmation email with others, please inform them that they **must** preregister for the class on the IndPace website.

## Registration

The registration website for Department classes is <u>www.ind-pace.com</u>. When logging in, you can access your student information page through the "My Account" button on the navigation bar at the top of the calendar. This will give you access to your registrations, Ind-Pace continuing education credits (since January 1, 2021), completion certificates, the ability to easily update your account information, and more.

There is no registration fee for Department continuing education courses. Please register for the classes that you are interested in taking at <a href="www.ind-pace.com">www.ind-pace.com</a>. You <a href="must pre-register">must pre-register</a> for all classes online. Please make sure you have your DLGF Student ID Number as this is required for registering for classes and receiving continuing education credits. If you do not know your DLGF Student ID Number, please contact Donna Bratcher at <a href="must dbratcher@dlgf.in.gov">dbratcher@dlgf.in.gov</a> to obtain it.

All registrations must be completed online at least <u>five days</u> before the date of each class for which you are registering. You must provide up-to-date contact information when registering for classes. If there is a change to the class or if the class is cancelled, Briljent, LLC ("Briljent") will not be able to notify you if you have not registered for the class and provided up-to-date contact information. Also, Briljent cannot guarantee availability for those individuals who do not register by the deadline.

All registrations are processed on a first-come, first-served basis. To provide all members of the assessing community the opportunity to receive this information, please share the contents of this letter with your entire staff, as well as your county property tax assessment board of appeals members. **Note: Each individual participant must register at www.ind-pace.com.** 

#### **Details**

The Department's continuing education provider for these classes is Briljent, an Indiana-based business with extensive experience in training design and facilitation. The help desk consists of Lynn Paquin and Hillary Evans. You can contact them via email at <a href="mailto:registrations@briljent.com">registrations@briljent.com</a>.

Course communications, including registration confirmations/changes/cancellations, course evaluations, and completion certificates, are automated by the Ind-Pace system and will arrive from "briljent @registration-email.com." (Please note this is an automated system email address and should not be used to contact the help desk.) If you expect to receive one of the aforementioned communications and do not, please always be sure to check your inbox, spam folders, and any other email tabs you may have to see if your course communications have ended up there before contacting the help desk. You may also need to contact your IT department to ensure emails from the system are not being blocked.

For in person courses, course materials, such as manuals, exercises (if applicable), etc. will be provided at check in before class begins. Each student should bring a calculator, pens/pencil, and a highlighter. Wearing comfortable clothes is advisable. Temperatures may vary in classrooms, so a light jacket or sweater is recommended. Refreshments are not provided, so please remember to bring your own.

For online courses, course materials such as manuals, exercises (if applicable), etc. will be available online. Information about accessing the course materials will be provided in the registration confirmation emails. Each student should have their own computer or mobile device to access the class, as well as a calculator, pens/pencils, and a highlighter on hand during each class.