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# STATE OF INDIANA

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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

September 2024

Dear Assessing Professional,

The Department of Local Government Finance (“Department”) will begin offering continuing education courses for the fiscal year in August 2024 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 a.m. and 8:30 a.m. local time, and classes run from 8:30 a.m. to 4 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.

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## Course Descriptions

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### **IN 610: Fee Simple & Property Rights Valuation Issues for Commercial Properties** **CE Credit: 7.5 hours**

Assessors are challenged by the need to develop Fee Simple values for properties that sell based on leases in place at the time of sale. This course looks at background, terminology, and appraisal concepts for Fee Simple valuation, as well as suggested appraisal practice and possible solutions to resolving common issues that surface in the valuation of leased commercial property. Several examples of effective rent and proper handling of tenant improvements are incorporated in the material. The workshop includes three short case studies that involve 1031 exchanges, long--term/credit leases, and leased fee/leasehold property rights.

### **IN 462: Personal Property Tax** **CE Credit: 7.5 hours**

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 513: Valuation of Big Box Properties** **CE Credit: 7.5 hours**

The purpose of this course is to provide guidance and suggestions on the valuation process of big box properties. Information from actual appraisals of big box properties will be utilized to help illustrate some processes and procedures. Topics discussed will include a USPAP preview, general information, market value versus value in use, highest and best use analysis, land valuation, the cost approach, the sales comparison approach, and the income approach.

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## Course Information

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**You must pre-register online at [www.ind-pace.com](http://www.ind-pace.com) to attend.** As space is limited, please only register for **one date** for each course, and please **do not** 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 a.m. and 8:30 a.m. local time, and classes run from 8:30 a.m. to 4 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 will not receive credit.**

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### Online

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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 or 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.)

<b>IN 610: Fee Simple &amp; Property Rights Valuation Issues for Commercial Properties</b>	<b>Date: November 7, 2024</b>
<b>IN 462: Personal Property Tax</b>	<b>Date: February 12, 2025</b>
<b>IN 513: Valuation of Big Box Properties</b>	<b>Date: April 16, 2025</b>

**You must pre-register online at [www.ind-pace.com](http://www.ind-pace.com) to attend.** As space is limited, please only register for **either** the instructor-led class or 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** pre-register for the class on the IndPace website.

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## Registration

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The registration website for Department classes is [www.ind-pace.com](http://www.ind-pace.com). 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 [www.ind-pace.com](http://www.ind-pace.com). **You must pre-register 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 [dbratcher@dlgf.in.gov](mailto:dbratcher@dlgf.in.gov) to obtain it.

All registrations must be completed online at least **five days** 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, Brilljent, LLC (“Brilljent”) will not be able to notify you if you have not registered for the class and provided up-to-date contact information. Also, Brilljent 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](http://www.ind-pace.com).**

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## **Details**

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The Department's continuing education provider for these classes is Brilljent, 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 [registrations@briljent.com](mailto:registrations@briljent.com).

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 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.