May 2019

Dear Assessing Professional,

The Department of Local Government Finance (“Department”) will hold the third and fourth quarter 2019 continuing education courses from August 27 through November 6 at five locations. Each class is 7.5 hours long, including 1 hour for lunch. 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.

Course Descriptions

Reconstructing Income and Expense Statements
IN Course Number: IN 501
7.5 hours of continuing education credit by the Department of Local Government Finance

The purpose of this course is to: provide some guidance and suggestions on the process of developing an effective income and expense form, review of the income approach, establish operating expense ratios as part of the review process, and analyze income and expense statements for allowable and non-allowable expenses.

Development of Capitalization Rates
IN Course Number: IN 504
7.5 hours of continuing education credit by the Department of Local Government Finance

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 and terminal capitalization rates.

Contamination & Valuation Issues
IN Course Number: IN 516
7.5 hours of continuing education credit by the Department of Local Government Finance

This course will deal with unique appraisal problems resulting from contamination and other issues. The course will use case studies developed from actual market data and step participants through the appraisal process of measuring value and/or value loss. Topics will include mold, mercury, meth labs, asbestos, ground contamination, oil spills, fracking, sinkholes, Chinese drywall, laminate flooring, snake infestations, and stigma. The course will also discuss how to establish and use benchmarks from the market.

Valuation of Residential Land
IN Course Number: IN 150
7.5 hours of continuing education credit by the Department of Local Government Finance

The foundation of any successful assessment system lies in uniform and accurate land values. This course will provide assessment officials with the knowledge and tools to facilitate that process by analyzing market dynamics and studying market behavior. This course is designed to provide assessment officials with a variety of options, or techniques, to facilitate land valuation. The course examination or principles, definitions, supply and demand, and units of comparison. The main body of the course looks at the mass appraisal of land. Within this section, techniques for land valuation are presented that are both useful when sales are sufficient and when sales are scarce.
## Locations

Classes are located in the following cities:

<table>
<thead>
<tr>
<th>City</th>
<th>Address</th>
<th>City</th>
<th>Address</th>
</tr>
</thead>
</table>
| Columbus   | Fairfield Inn & Suites  
2820 Merchant Mile  
Columbus, IN 47201          | Indianapolis| WEST:  
Indiana Wesleyan University  
Education and Conference Center  
6325 Digital Way, Suite 222  
Indianapolis, IN 46278       |
| Evansville | Ivy Tech Community College – Southwest  
Bower-Suhrheinrich Conference Center, Room 107  
3501 North First Avenue  
Evansville, IN 47710        | Fort Wayne | Indiana Wesleyan University  
Education and Conference Center  
8211 West Jefferson Boulevard  
Fort Wayne, IN 46804        |
| Merrillville| Indiana Wesleyan University  
Education and Conference Center  
8415 Georgia Street  
Merrillville, IN 46410      |

## Registration

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). This site will allow you to register, get directions, check your registrations, and change or cancel your registrations. This is the preferred method of registration. You can also register by mail or fax by following the instructions on the subsequent registration form.

All registrations **must be received at least one week before the date of each class for which you are registering**. If there is a change to the class location or if the class is cancelled, Briljent, LLC (“Briljent”) is not 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 make copies and share the contents of this letter with your entire staff, as well as your county property tax assessment board of appeals members. **You are encouraged to register at [www.ind-pace.com](http://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. Your Registrars for classes are Lynn Paquin and Kasia Forsyth. You can contact them via e-mail at Registrar@ind-pace.com.

Course manuals will be available on-site at check-in before class begins. Each student should bring a calculator, pens/pencils, and a highlighter. Wearing comfortable clothes is advisable. Temperatures may vary in classrooms, so a light jacket or sweater is recommended. **Reminder: Refreshments are not provided. Please remember to bring your own.**
Name: 
Title: 
Address: 
City, State, ZIP: 
Date of Birth: 
County: 
Township: 
Home Phone: 
Work Phone: 
Student ID Number: 
E-Mail: 

Please register me for the class I have indicated below by checking its date and location:

**Third Quarter 2019:**

**IN 501 – Reconstructing Income and Expense Statements**

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
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<tbody>
<tr>
<td>Tuesday, August 27, 2019</td>
<td>Indianapolis – <strong>WEST</strong> <em>(6325 Digital Way, Suite 222)</em></td>
</tr>
<tr>
<td>Wednesday, September 11, 2019</td>
<td>Fort Wayne</td>
</tr>
<tr>
<td>Monday, September 18, 2019</td>
<td>Merrillville</td>
</tr>
<tr>
<td>Tuesday, September 24, 2019</td>
<td>Evansville</td>
</tr>
<tr>
<td>Thursday, September 26, 2019</td>
<td>Columbus</td>
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</tbody>
</table>

**IN 504 – Development of Capitalization Rates**

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<tr>
<th>Date</th>
<th>Location</th>
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</table>
| This class will be offered online from August 27, 2019 to September 26, 2019. You **must** pre-register on the **www.ind-pace.com** web site with a **valid** and **unique** e-mail address. **NOTE:** If you have previously mailed/faxed your registrations, please contact the Registrar at **registrar@ind-pace.com** BEFORE registering for a new account. You may have an active online account that simply needs your e-mail address assigned to it and the password reset. Please also contact the Registrar if you have an active account but need the e-mail address updated. If you have an active **www.ind-pace.com** account, please log in and verify your account information is up-to-date. We will e-mail registered participants a hyperlink to the recorded online course. Once the class has been completed by a participant, an evaluation and an assessment will be emailed and must be completed and returned by the end of the quarter to receive credit. 

Mail this registration form to Registrar Lynn Paquin at Briljent, LLC, 7615 West Jefferson Blvd., Fort Wayne, Indiana 46804; or, fax to (260) 434-0991. 

**NOTE: The preferred method of registration is online at **www.ind-pace.com**. 

**See back side of this letter for Fourth Quarter class offerings**
DLGF Continuing Education Registration Mail-In Form
Fourth Quarter 2019

Name: _______________________________ Title: _______________________________

Address: ________________________________________________________________

City, State, ZIP: ___________________________________ Date of Birth: ___________

County: ______________ Township: ______________________________

Home Phone: __________________________ Work Phone: _______________________

Student ID Number: ______________ E-Mail: _________________________________

Please register me for the class I have indicated below by checking its date and location:

**Fourth Quarter 2019:**

**IN 516 – Contamination & Valuation Issues**

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<thead>
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<th>Location</th>
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<tbody>
<tr>
<td>□  Wednesday, October 2, 2019**</td>
<td>Indianapolis – WEST <em>(6325 Digital Way, Suite 222)</em></td>
</tr>
<tr>
<td>□  Wednesday, October 9, 2019</td>
<td>Merrillville</td>
</tr>
<tr>
<td>□  Wednesday, October 23, 2019</td>
<td>Fort Wayne</td>
</tr>
<tr>
<td>□  Tuesday, October 29, 2019</td>
<td>Columbus</td>
</tr>
<tr>
<td>□  Tuesday, November 5, 2019</td>
<td>Evansville</td>
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**IN 150 – Valuation of Residential Land**

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<tr>
<th>Date</th>
<th>Location</th>
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</thead>
<tbody>
<tr>
<td>□  Thursday, October 3, 2019**</td>
<td>Indianapolis – WEST <em>(6325 Digital Way, Suite 222)</em></td>
</tr>
<tr>
<td>□  Thursday, October 10, 2019</td>
<td>Merrillville</td>
</tr>
<tr>
<td>□  Thursday, October 24, 2019</td>
<td>Fort Wayne</td>
</tr>
<tr>
<td>□  Wednesday, October 30, 2019</td>
<td>Columbus</td>
</tr>
<tr>
<td>□  Wednesday, November 6, 2019</td>
<td>Evansville</td>
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**Note: Both IN 516 and IN 150 will be held at the Indianapolis WEST Indiana Wesleyan locations for the fourth quarter.**

Mail this registration form to Registrar Lynn Paquin at
Briljent, LLC, 7615 West Jefferson Blvd., Fort Wayne, Indiana 46804; or, fax to (260) 434-0991.

**NOTE: The preferred method of registration is online at www.ind-pace.com.**