

CELL TOWER VALUATION
APPLICATION

Amount Paid \$85 \$95 \$110

Name: _____

Town: _____

Title: _____

IAO: Yes _____ No _____

Address: _____

City/State/Zip: _____

Telephone: _____

Fax: _____

Email: _____

Enclose a check or your Municipality's completed voucher for the amount you qualify for. Make checks payable to:

New York State Assessors' Assoc.
c/o Larry Quinn, IAO
100 East Miller Street
Newark, NY 14513-1597
(315) 331-3914

Larry Quinn
100 East Miller Street
Newark, NY 14513-1597

Cell Tower Valuation



*The Institute of Assessing Officers
Affiliated with the New York State
Assessors' Association Presents a
One Day Seminar at:*

*Best Western
Canton, NY*

April 27, 2012

About the Course

Cell Tower Valuation

This one-day seminar is designed to assist the assessor or appraiser in identifying the characteristics of cell towers pertinent for valuation purposes. There is emphasis on understanding the physical characteristics necessary for the market for this type of specialized property.

The three traditional approaches to value (Sales Comparison Analysis, Income Approach, and Cost Approach) will all be discussed relative to how each may or may not be reliably used to value cell towers.

The various types of ownership interests (Fee Simple, Leased Fee, and Leasehold) will be addressed relative to the uniqueness nature of cell towers.

Other topics include: sources of data, measurement of obsolescence, units of comparison, lease analysis, and capitalization rate development.

This seminar is designed for both assessors and appraisers.

Continuing Education Hours

Re-certification Credits

The Institute of Assessing Officers will award (6) re-certification credits to all Institute Members who attend this seminar. Eligible Assessors and County Directors who attend will receive continuing education credit and reimbursement from ORPS, pursuant to their rules.

Department of State Appraisal

Continuing Education Hours

Six hours of appraisal continuing education credit has been applied for the Department of State.

About the Instructor **Nathan Gabbert, SRA, IAO**

Nathan Gabbert has been actively involved in the property valuation profession since 1983 and has a wide range of experience with many property types. Nathan holds both the SRA designation from the Appraisal Institute, and the IAO designation from the Institute of Assessing Officers. He is also a NYS Certified General Appraiser and Certified Instructor for the New York Department of State Real Estate Appraisal courses. Nathan is the assessor for the Town of Henrietta and has been involved with and held leadership positions in the Appraisal Institute and the Monroe County Assessors' Association since 1989. Additionally, he holds memberships in numerous trade associations involved in property valuation and property taxation issues.

Registration Information

Registration: 8:30 AM
Coffee & Pastry

Seminar: 9:00 AM to 4:00 PM
Lunch Included

Date: April 27, 2012

General Information

April 27, 2012

Location:

Best Western
90 East Main Street
Canton, NY 13617
(315) 386-8522

Tuition:

\$85.00—I AO Members

\$95.00—NYSAA Members

\$110.00— All Others

Tuition Includes:

Course Materials, Coffee, Pastry,
Lunch, Breaks

Reservations must be made by:

April 20, 2012

Enrollment is limited to the first 40 applications received. No refunds after April 25, 2012. Consider your reservation confirmed unless otherwise notified. Call Larry Quinn for any information,

(315) 331-3914

Email: taxmanarc@hotmail.com