

**Commercial Exemption
Administration
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' Association
c/o Dennis Ketcham, IAO
110 Bracken Road
Montgomery, NY 12549
(845) 457-2650

Dennis Ketcham, IAO
Town of Montgomery
110 Bracken Road
Montgomery, NY 12549

**Commercial
Exemption
Administration**



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

***Courtyard by Marriott
Middletown, NY***

April 26, 2012

About the Course
**Commercial Exemption
Administration**

This seminar is an in-depth review of the procedures to be followed by assessors and their staffs in reviewing applications for commercial exemptions from the real property tax. It will cover how applications must be filled out, what items to look for, form letters useful to assessors and related subjects. Exemptions to be discussed include non-residential properties such as Not-for-Profit, Business Investment, IDA, Agricultural and Forest. This course will bring everyone up to date on any changes that have occurred over the past few years and discuss a number of court decisions and how they might effect your determinations on exemptions.

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.

About the Instructor

Thomas Frey, IAO, RES, AAS
**President—Frey Appraisal & Consulting
Services, Inc.**

Thomas Frey, IAO, RES, AAS is President of Frey Appraisal & Consulting Services, Inc. of Middletown, NY. He is also the Executive Director for the New York State Assessors' Association and the Institute of Assessing Officers. Mr. Frey has served as the Treasurer of both institutions and is Past President of the NYSAA. Tom retired after almost 30 years as an Assessor in New York State. He has instructed at the Cornell University Seminar and instructed a number of One-day Seminars, as well as the Annual Conference. He is a New York State General Certified Appraiser, a Regular Instructor for the IAAO and an approved instructor for the New York Department of State and Office of Real Property Tax Services. Tom has been qualified as a National AQB Certified USPAP Instructor for The Appraisal Foundation.

Registration Information

Registration: 8:30 AM
Coffee & Pastry

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

Date: April 26, 2012

General Information

April 26, 2012

Location:

Courtyard by Marriott
24 Crystal Run Road
Middletown, NY 10941
(845) 695-0606

Tuition:

\$85.00—IAO Members
\$95.00—NYSAA Members
\$110.00— All Others

Tuition Includes:

Course Materials, Coffee, Pastry,
Lunch, Breaks

Reservations must be made by:

April 19, 2012

Enrollment is limited to the first 50 applications received. No refunds after April 24 2012. Consider your reservation confirmed unless otherwise notified.

Call Dennis Ketcham for any information, (845) 457-2650; Fax (845) 427-5716

Email: taxmtgy@frontiernet.net