

What Is Income? 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 Patricia McVee, IAO
Town of Bethlehem
445 Delaware Ave.
Delmar, NY 12054

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445 Delaware Ave.
Delmar, NY 12054

WHAT IS INCOME?



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

**Fulton County Office Building
Johnstown, NY**

January 27, 2012

About the Course

What Is Income?

This course will include a thorough discussion of what is and what is not considered income for both the Senior Citizen exemption and the Enhanced STAR exemption. The handout will include a very useful compilation of Opinions of Counsel related to the question of income for exemption purposes. The seminar will include a Power Point presentation detailing sources of information, general income requirements, options available under the law, net rental income and such trouble spots as, IRA's, Money Market Funds and other investments.

IAO 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 6 continuing education credits 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 National 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: January 27, 2012

General Information

January 27, 2012

Location: Fulton County Office Bldg
223 West Main St.
Johnstown, NY 12095
(518) 736-5507

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:

January 17, 2012

Enrollment is limited to the first 30 applications received. No refunds after January 25, 2012. Consider your reservation confirmed unless otherwise notified.

Call Pat McVee for any information,
(518)439-4955; Fax (518) 439-1699 ;

Email: pmcvee@townofbethlehem.org