

# VALUATION OF ASSISTED LIVING FACILITIES

The Institute of Assessing Officers affiliated with the New York State Assessors' Association  
Presents a One Day Seminar At:

**Corning Radisson Inn  
Corning, New York**

**December 7, 2018**



This One Day seminar is a intro level primer to valuing Assisted Living Facilities. We will start with a short history and description of different types of facilities. This allows a better understanding of specific market factors for these facilities. Next we get into the three approaches to value. In the Income Approach we discuss private pay vs public, typical expenses and capitalization rate selection. Lastly, we discuss a Case Study specific to Tax Certiorari analyzing the real estate, personal property and business value. **Class participants are expected to bring a calculator to the session.**

**Instructor - John Zukowski, MAI, SRA, IAO**



## Continuing Education Hours / Re-Certification Credits

The Institute of Assessing Officers will award (6) six 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.

## General Information

Registration: 8:30 AM  
Seminar: 9:00 AM to 4:00 PM  
Location: **Corning Radisson Inn  
125 Denison Parkway East  
Corning, NY 14830  
(315) 962-5000**

Tuition:  
\$100.00 - IAO Members  
\$110.00 - NYSAA Members  
\$150.00 - All Others

Please CIRCLE membership status  
Tuition Includes:

Course Materials, Coffee, Pastry,  
Lunch, Breaks

**DOS Approval Pending**

Enrollment is limited to the first 40 applications received. No refunds after **November 30, 2018**. Consider your reservation confirmed unless otherwise notified, Call - Larry Quinn, IAO for additional information at **(315) 331-3914** or Email: taxmanarc@hotmail.com

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 Larry Quinn, IAO  
100 East Miller Street  
Newark, NY 14513  
Phone (315) 331-3914  
Fax # (315) 331-8854**

Reservations Must Be Made By  
**November 30, 2018**

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Town: \_\_\_\_\_ Fax: \_\_\_\_\_

Title: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

City / State / Zip \_\_\_\_\_

Please Indicate IAO - Yes \_\_\_\_\_ No \_\_\_\_\_

**Or register and pay online at [www.nyassessor.org](http://www.nyassessor.org)**