

VALUATION OF WINERIES AND BREWERIES

The Institute of Assessing Officers, affiliated with the New York State Assessors Association, presents a one-day seminar via Zoom.

9:00 a.m. – 4:00 p.m., Friday, June 2, 2023

This is an online class. A link to the presentation will be emailed to all registrants before June 2.

Instructor – John Zukowski, IAO, MAI, SRA

This seminar will provide assessors and appraisers basic information for the valuation of wineries and breweries. In the valuation of wineries, land soil types and the different styles of grapes will be discussed, along with the physical improvements necessary for a winery. For breweries, discussion will focus on property structures and equipment: what is considered personal property and what is considered business? Craft breweries are making a big impact in the industry, and many new facilities for producing craft beer have recently come online. The three methodologies of valuation for both property types will be discussed including the agricultural aspects and exemptions of vineyards and hops. Case studies based on appraisals will be examined and discussed. This seminar will be useful for all assessors who have these property types in their municipalities and also for those who wish to broaden their knowledge and understanding of these unusual property types.

Registration Information

Institute of Assessing Officers (IAO) members – \$100.00 (Does not include IAAO members)

NYSAA members – \$110.00

All Others – \$200.00

You must have a camera and microphone on your device to register for this class. If you register and attend and do not have a microphone and camera, you will not receive credit and no refund will be given.

I affirm that my device has a working camera and a working microphone and that the camera will be on at all times during the class.

Name: _____ Phone: _____

Town: _____ Title: _____

Full Address: _____

Email (Required): _____

Registration deadline is June 1, 2023. No refunds after June 1, 2023.

To register by mail, send a check or your municipality's completed voucher for the amount for which you qualify. Make checks payable to New York State Assessors Association. Mail to NYSAA, 116 Salina St., Suite 8, Liverpool, NY 13088. To register by fax, fax your registration and voucher to 315-410-5660. Or, register and pay online at www.nyassessor.org. Questions? Call 315-706-3424 or email admin@nyassessor.org.



Continuing Education Hours / Re-Certification Credits

The Institute of Assessing Officers will award six (6) re-certification credits to all Institute members who attend this seminar. Eligible assessors and county directors who attend will receive education credit and reimbursement from ORPTS, pursuant to their rules. DOS credit pending.