

# INCOME AND EXPENSE STATEMENT ANALYSIS

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

**9:00 a.m. – 4:00 p.m., Wednesday, February 17, 2021**

**This is an online class. A link to the presentation will be emailed to all registrants before February 17.**

**Instructor – J. Todd Wiley, IAO**

This course will include a thorough review of the basics of reconstructing income and expense statements. The instructor will decipher what is and is not a legitimate income or expense entry and will expand into some of the “off the wall” income and expense entries. Many assessors have seen them and sometimes wonder how they should be considered. Topics also covered are a refresher on the Income Approach, capitalization rates, and the “Assessor’s Method” of using an effective tax rate. Review of actual income and expense statements.

## Registration Information

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

NYSAA members – \$110.00

All Others – \$150.00

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

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

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

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

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

**Email (Required):** \_\_\_\_\_

Registration deadline is February 15, 2021. No refunds after February 15, 2021.

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](http://www.nyassessor.org). Questions? Call 315-706-3424 or email [admin@nyassessor.org](mailto: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.