## VALUATION OF C-STORES, GAS STATIONS, AND QUICK-SERVICE RESTAURANTS

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, March 24, 2021

This is an online class. A link to the presentation will be emailed to all registrants before March 24.

Instructor - John Zukowski, IAO, MAI, SRA

What is the driving force behind gas station and convenience store valuation? A number of considerations and unique issues that may affect assessed value will be discussed. The class will also discuss changes in industry standards, characteristics, and other external factors that may also affect value. At the conclusion of the seminar, each student will understand bifurcating the real estate and business components to determine a market value for property tax purposes. In addition, a discussion will take place comparing convenience stores with QSRs to determine if this affects value.

## **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 March 22, 2021. No refunds after March 22, 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 <a href="https://www.nyassessor.org">www.nyassessor.org</a>. Questions? Call 315-706-3424 or email <a href="https://www.nyassessor.org">admin@nyassessor.org</a>.



## **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. This class is also approved for DOS credits.