

2024 Utah Assessor School

Tuesday, December 10, 2024

Davis Conference Center

1651 N 700 W, Layton, Utah 84041

WIFI: DavisConferenceCenter Password: Tax2024

7:30 -8:00 Registration: Please **sign in** using the QR code.
(Appraisers receiving CE credit must sign in to receive credit)

General Session: Meridian CGDH

<u>Time:</u>	<u>Topic:</u>	<u>Presenter(s)</u>
8:00 -8:15	Welcome	Denny Lytle , Senior Property Tax Director
8:15 – 8:45	R-884-24P-19 Designation Updates	Tammy Melling , USTC We will cover the updates to Rule 19 including new designations and updates to current designation requirements.
8:45 -9:45	Understanding and Enhancing Organizational Culture	Dr. Dan Chase , DHRM State of Utah
9:45 – 10:00	Break <i>(Please sign in using the QR codes for the p.m. session C.E. hours)</i>	
10:00 -11:00	Mental health in the workplace	Dr. Braden Brown , V.P. Coaching and Counseling
11:00 – 11:20	Legislative updates	Commissioner Valentine , USTC
11:20 - 11:45	Appraiser Designation recognition	Real Property Designations Recognition-Real Property/Licenses/Certifications Tammy Melling, Justin Merrill, Kim Knorr
11:45-12:00	IAAO/Utah Chapter	Scott Paulsen , USTC, IAAO President
12:00 Noon	Lunch (provided) in the Meridian rooms “AEFB”	

**** Please sign in after lunch using the QR code in the breakout rooms****

Breakout sessions will begin at 1:00 p.m.
Please see the attached agenda to choose your topics.

Breakout sessions: Four options, choose one per hour.

Appraisers receiving CE hours, attendance is required at one session per hour

Personal Property classes DO NOT count for Real Property CE

Personal Property classes count for Personal Property CE

<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
1:00 -2:00	Twilight 1&2	<u>Restricted Appraisal Report</u>	Andy Hansen, Davis Co.
		Davis County has developed a user-friendly restricted appraisal report. This type of report includes only the essential facts, analyses, and conclusions necessary to determine the value, with minimal explanation or supporting documentation. While it complies with the Uniform Standards of Professional Appraisal Practice (USPAP), it limits the information provided, making it suitable for local Board of Equalization.	
1:00 -2:00	Twilight 3&4	<u>Enhance Market Value and Equity in appeals</u>	Burt Garfield, Utah Co. Daniel Malone, Utah Co.
		This will cover an application built in R which greatly increases the speed of doing appeals for BOE, both Market and equity appeals. It has also been used to for other purposes, such as valuing mobile/manufactured homes.	
1:00 -2:00	Zephyr	<u>PUMA reporting</u>	Cassandra Macklin, Tooele Co. Joe Krebs, Box Elder Co.
		How to build reports to find inconsistencies in your data. <i>(this session will be offered again on Day Two at 2:15)</i>	
1:00 -2:00	Stratus 5 & 6	<u>Legislation Review</u>	Commissioner Valentine, USTC
		This presentation will review current and potential legislation in 2025	
1:00 – 2:00	Meridian CDGH	<u>A local Board of Equalization Hearing Officer’s insights</u>	Randall Henderson, Valbridge Hearing Officer
		Randall is a hearing officer for Utah, Millard and Weber Counties. He is also the Senior Managing Director for Valbridge. Randall will provide tips and insights from his twelve years of experience as a hearing officer. <i>(this session will be offered again on Day Two at 2:15)</i>	
2:00 – 2:15	Break		

<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
2:15 -3:15	Twilight 1&2	<u>Best Practices for Commercial Appeals</u>	Commissioner Fresques, USTC Commissioner Fresques will provide insights into the “best practices” and evidence to assist with your State Appeal presentations; we will also explore recently closed cases of interest.
2:15 -3:15	Twilight 3 & 4	<u>Preparing land for PUMA integration</u>	Matt Dyreng, USTC This presentation will focus on the various land types and creating land districts in PUMA
2:15 -3:15	Zephyr	<u>Quick capture for PUMA. A Residential, Commercial, and FAA tracking tool</u>	Bradden Beaumont, Iron Co. Kendal Allan, Iron Co. Keegan Quintana, FinBee Quick capture is a way to efficiently collect and transfer data as well as a quality control measure to ensure field work is being completed. The assessor portal used for building permits, BOE, detail review and Assessment roll.
2:15 -3:15	Stratus 5 & 6	<u>Assessor Management Dashboard</u>	Chris Porter, Utah Co. Building a dashboard to give an overall view of what is going on in the assessor’s office. The number of parcels, the total value of the parcels, the value growth, number of parcels in greenbelt, the median property value, etc. This could be used for County Commissioners/Councils so they can get an overall view of the Assessor’s office.
3:15 -3:30	Break (Please sign in using the QR codes for the p.m. session C.E. hours)		

<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
3:30 -4:30	Twilight 1&2	<u>Streamlining Commercial Inspections</u>	Ren Hales, Utah Co. Kary Gedge, Utah Co.
		This presentation introduces a new digital inspection form tailored specifically for commercial data collectors, designed to integrate seamlessly with PUMA. We'll discuss how this solution enhances field efficiency, reduces manual data entry, and ensures consistent, accurate valuations across commercial properties.	
3:30 -4:30	Twilight 3 & 4	<u>Small jurisdictions: 5 Steps for utilizing PUMA effectively</u>	Matt Dyreng, USTC Amy Garren-Clark, USTC
		To implement a computer-aided mass appraisal (CAMA) software, follow a 5-step process: first, conduct a needs assessment to determine the system's requirements. Next, gather and input property data, then calibrate the software's valuation models. Test and validate the system to ensure accuracy, followed by training staff on its use. Finally, implement the software and monitor its performance, making adjustments as needed to optimize efficiency.	
3:30 -4:30	Zephyr	<u>Tips & Tricks using the MLS</u>	Justin Merrill, USTC
		Using the MLS (Multiple Listing Service) to support an appraisal is crucial because it provides a comprehensive and up-to-date database of comparable property sales, listings, and market trends. This presentation is designed to provide insights and tips on how to utilize the MLS and maximize the tools that it provides	
3:30 -4:30	Stratus 5 & 6	<u>Tax Rate and Tax Increases</u>	Matt Hurst, USTC
		Join this session to learn about how tax rates are calculated and the history of tax increases.	
4:30	Adjourn: <i>thank you for your attendance and participation.</i> <i>We look forward to seeing you tomorrow!</i>		

IAAO Banquet:

Davis Conference Center

1651 N 700 W, Layton, Utah 84041

(registration for the banquet is handled by the IAAO and is separate from the conference)

Time:

Doors open at 5:30

Dinner at 6:00

Day Two
2024 Utah Assessor School
Wednesday, December 11, 2024
Davis Conference Center
1651 N 700 W, Layton, Utah 84041
WIFI: DavisConferenceCenter Password: Tax2024

7:30 -8:00 Registration: Please ***sign in using the QR code.***
(Appraisers receiving CE credit must sign in to receive credit)

General Session: Meridian CGDH

<u>Time:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
8:00 -8:15	Welcome/Introduction	Josh Nielsen, Property Tax Director
8:15 -9:30	Update of the Economy	James Gedge, Exit Realty
9:30 – 9:45	Break	
9:45 – 10:00	Appraiser Education & Experience updates. Personal Property Designations Recognition	Gina Holder, Kim Knorr, USTC
10:00 -10:30	IAAO/Utah Chapter Hi-lighting award winners from last evening at the IAAO banquet. Recognition of Sponsors	Scott Paulsen, IAAO President for 2024
10:30 -10:45	Upcoming Changes	Josh Nielsen, Property Tax Director
10:45 – 11:00	Break (Please sign in for the a.m. session C.E. hours using the QR code)	

Breakout sessions: Five options at 11:00, choose one per hour
Appraisers receiving CE hours, attendance is required at one session per hour
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<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
11:00-12:00	Twilight 1 & 2	<u>Centrally Assessed land valuation and coordination</u>	Kaleb Zohner, USTC Tim Downey, USTC
<p>Discuss how centrally assessed land is assessed for natural resources and oil and gas companies. Share successes of working w/ counties to get land values updated and/or turned over to local assessment. Highlight areas of coordination to avoid double assessments and escaped property of land.</p>			
11:00-12:00	Twilight 3 & 4	<u>Mass Appraisal Practices with Regression Modeling</u>	Brandon Barnett, Salt Lake Co. Josh Dimick, Salt Lake Co.
<p>Incorporating regression modeling in the valuation of county-wide properties is possible. In this presentation, we will present important considerations for the adoption of regression modeling in mass appraisal. Topics presented will include some statistical concepts, the importance of data collection with sound appraiser judgement, common challenges to models, a simple linear model demonstration, an additive multiple regression model demonstration, discussion of how modeling can imitate sound appraisal practices according to IAAO standards, a brief software discussion, and USPAP compliance for mass appraisals.</p>			
11:00-12:00	Zephyr	<u>Stuck in the Middle with You—Assessors and the Senior Deferral (CB75+) Program</u>	Jared Rezendes, USTC
<p>This presentation will discuss the various tax relief programs that are offered to Utah taxpayers with an emphasis on the senior deferral program (CB75+) (Utah State Code §59-2-1802.5) and its requirements as it relates to the assessor’s responsibility to provide information to other county officials to fulfill their obligation of processing and granting relief to qualified applicants.</p>			
11:00-12:00	Stratus 5 & 6	<u>The Economy and Market Updates</u>	James Gedge, Exit Realty
<p>James will elaborate on information that he presented in the general session. As a seasoned real estate agent, James is constantly analyzing the state of the market and the effects on value.</p>			
11:00 – 12:00	Meridian CDGH	<u>Telecom Systems and Legislation</u>	Kris Poulson, CSS Monica Dolan
<p>Personal Property Telecommunications: Review of code for what qualifies a company to file with MCAT; changes to the MCAT system. Q & A’s.</p>			

12:00 Noon Lunch (provided) in the Meridian rooms “AEFB.”

Breakout sessions resume at 1:00: Five options; choose one per hour

Appraisers receiving CE hours, attendance is required at one session per hour

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Time:	Room:	Topic:	Presenter(s):
1:00 -2:00	Twilight 1&2	<u>Centrally Assessed Updates and Roundtable</u>	Centrally Assessed team, USTC
		Update on Centrally Assessed Data and Issues. In addition to answering questions from attendees on centrally assessed, topics covered will include new airline legislation and recent changes to PacifiCorp values in certain counties.	
1:00 -2:00	Twilight 3 & 4	<u>Collaborative Intelligence</u>	Brady Andersen, Weber Co.
		Exploring AI in the context of Property Assessments. AI can be used in various fields to automate tasks, improve decision-making, and enhance efficiency. <i>(this session will be offered again at 3:30)</i>	
1:00-2:00	Zephyr	<u>Iron County’s Public Engagement Efforts</u>	Karsten Reed, Iron Co. Keven Swenson, Iron Co.
		A review of Iron County's public engagement efforts, public events, classes and efforts we have made to build credibility with the public. We can share our Assessment for Agents 101 class; this is the class that we have registered with the state of Utah as a credited continuing education class for Real Estate Agents.	
1:00 -2:00	Stratus 5 & 6	<u>Large and Complex Home Appraising</u>	Benjamin Preisler, Appraiser
		Appraising large and unique homes can be complex due to their distinct features, architectural styles, and custom designs. These properties often require specialized knowledge to accurately assess their value, as they may not have comparable sales in the area. Factors such as luxury amenities, high-end materials, expansive land, and rare location aspects can significantly influence the appraisal. Additionally, market trends, the uniqueness of the home’s design, and its historical or cultural significance may further complicate the process, making thorough analysis and expert judgment essential.	
1:00 – 2:00	Meridian CDGH	<u>Personal Property Billing, Audits, and Appeals</u>	Chad Hughes, SLCO.
		Presentation on personal property billing, dates, appeals, audits and collections to include statutes.	
	2:00 – 2:15	Break	

<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
2:15 -3:15	Twilight 1 & 2	<u>A local Board of Equalization Hearing Officer's insights</u>	Randall Henderson, Valbridge Hearing Officer
		Randall is a hearing officer for Utah, Millard and Weber Counties. He is also the Senior Managing Director for Valbridge. Randall will provide tips and insights from his twelve years of experience as a hearing officer. <i>(this session is repeated from Day One at 1:00)</i>	
2:15-3:15	Twilight 3 & 4	<u>Error Reports and Assessment Analysis</u>	Brady Kelsey, USTC
		Identifying, analyzing, and correcting errors within your assessment data is critical prior to closing the assessment roll. Comparative analysis between your CAMA and Administrative system after assessment roll closure is equally important. Learn how to streamline the process for both as you ensure compliance with legal requirements and provide a clear record for tax authorities and stakeholders.	
2:15 -3:15	Zephyr	<u>Sales Verification Process/Sales Ratio</u>	Mark Maxfield, USTC County Coordinator Staff
		Sales ratio training and "what if" scenarios; training for the counties on how to properly use sales ratio.	
2:15 -3:15	Stratus 5 & 6	<u>PUMA reporting</u>	Cassandra Macklin, Tooele Co. Joe Krebs, Box Elder Co.
		How to build reports to find inconsistencies in your data. <i>(this session is repeated from Day One at 1:00)</i>	
2:15 -3:15	Meridian CDGH	<u>Personal Property Round Table</u>	Gina Holder, USTC
		Interactive discussion about topics that concern personal property.	
3:15 -3:30	Break (Please sign in for the p.m. session C.E. hours in the breakout sessions using the QR code)		

<u>Time:</u>	<u>Room:</u>	<u>Topic:</u>	<u>Presenter(s):</u>
3:30-4:30	Twilight 1 & 2	<u>Statewide Real Estate Market Trends and Analysis</u>	Kimberly Knorr, USTC Justin Merrill, USTC
		A presentation showcasing data on property values, sales, and market conditions across different regions, providing insights into overall market health.	
3:30-4:30	Twilight 3 & 4	<u>Collaborative Intelligence</u>	Brady Andersen, Weber Co.
		Exploring AI in the context of Property Assessments. AI can be used in various fields to automate tasks, improve decision-making, and enhance efficiency. <i>(this session is a repeat from 1:00 today)</i>	
3:30 -4:30	Zephyr	<u>BOE Sales Comparison Grid</u>	Joseph Peterson, Iron Co.
		Iron County's version of the BOE sales comparison grid utilizing market data, an excel tool & building a model in a small county 101, Steps we have taken to build our multiple-regression models.	
3:30 -4:30	Meridian CDGH	<u>Solar Industry Update/ Local developments.</u>	Theresa Foxley, rPlus Energies
		A solar farm is a large-scale installation of solar panels designed to capture sunlight and convert it into electricity for distribution to the power grid. These farms, also known as photovoltaic (PV) power stations, cover vast areas of land and typically consist of thousands or even millions of solar panels.	
4:30	Adjourn: thank you for your attendance and participation; have a safe journey home!		

Day Three
2024 Utah Assessor School
Zephyr Room
Thursday, December 12, 2024
Davis Conference Center
1651 N 700 W, Layton, Utah 84041
WIFI: DavisConferenceCenter Password: Tax2024

- 8:30-9:00 Light Continental Breakfast, Zephyr Room
- 9:00 a.m. Utah State Tax Commission meeting, Zephyr Room
Thursday, December 12, 2024