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The Institute of Municipal Assessors will grant 1.0 or 1.5 CPD Learning credit(s) toward the Continuing Professional Development program upon completion of this Webinar- [www.theima.ca](http://www.theima.ca)

## WEBINAR SERIES • 2021

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Date and Time	Webinar Workshop Topic	Description	Webinar /Workshop Leaders
January 26, 2021 11:30 am-1:00 pm	Analysing Income and Expense Statements	Much like open market sales transactions represent the foundation of the sales comparison approach, the income and expense statements form the basis of the income approach. We will walk through a detailed step-by-step review and reconstruction of income and expense statements for the various income producing properties. What are legitimate expenses associated with real property and what are not appropriate for inclusion in the eventual Net Operating Income. Gross income, potential gross income, vacancy allowance, recoverable and non-recoverable charges will be discussed.	Carlos Resendes, IPTI Jeff Grad, Equitable Value Steve Eakins, Equitable Value
February 23, 2021 11:30 am-1:00 pm	Valuation of Multi-Residential Properties	Obtain a better understanding of the fundamentals and principles in valuing multi-residential properties. The direct capitalization method and gross income multipliers will be discussed. The focus will be on the determination of rents, expense allowances, application of cap rates and GIM's.	Carlos Resendes, IPTI Kathy Barss, AACI, P. App
March 30, 2021 11:30 am-1:00 pm	Valuation of Office Buildings	The application of the income approach in the valuation of office buildings, as well as the steps in the direct capitalization model applicable to these property types will be covered. Emphasis will be given to determination of gross leasable areas, estimating fair market rent and expense allowances and the application of the direct capitalization approach in the valuation process for property tax purposes.	Carlos Resendes, IPTI Kathy Barss, AACI, P. App
April 27, 2021 11:30 am-1:00 pm	Valuation of Shopping Centres	The contributing factors to value shopping centres are in a state of transition. Product exposure in "bricks and mortar" stores vs online shopping, the currently changing significance of traditional anchor stores, redesigned mix of retailers to attract a specific demographic and the addition of residential condos and apartments are all factors in the current landscape as mall owners adapt to new consumer preferences. Focus will address the practical steps involved in applying the income approach while taking into consideration the new reality for these properties.	Carlos Resendes, IPTI Kathy Barss, AACI, P. App
May 25, 2021 10:30 am-12:00 pm	Assessment Appeal Preparation: Module 1	This online workshop is designed to familiarize the attendee with the "ins and outs" of preparing for an assessment appeal hearing. It will cover the roles of the parties, preparation, procedures and practice. The role of the expert vs advocate will be discussed. Pre-hearing preparation procedures and requirements including types of documents, briefs, case books and report preparation will be covered.	Paul Sanderson, IPTI
June 23, 2021 10:30 am-12:00 pm	Assessment Appeal Presentation: Module 2	This online workshop will address opening statements, direct evidence, examination, cross-examination and closing arguments. Discussion will focus on the practical in-hearing procedural steps and professional conduct required to participate in a positive product manner at hearings. Evidentiary requirements will be covered as well as ethics and professionalism.	Paul Sanderson, IPTI