Department of Revenue
Property Assessment Division (PAD)
2026 Education Calendar

The following & webinars listed in this document have been approved for continuing education credits.

PLEASE NOTE:

→ Classes begin at 8:00 AM CST unless otherwise noted.

→ Registration must be completed online by using the registration link provided in the calendar. Registrations for webinars, should be completed 3 business days prior to the webinar.

→ **Class registrations which require a fee, <u>must be paid 30 days prior to the class</u>.**

    PAD will accept written cancelations only; cancelation requests must be emailed to pat.edu@nebraska.gov. **Registrations cancelled less than 30 days before the start of the class may not be refunded.**

    If cancelation is necessary due to an emergency after the specified cancelation period, the Property Tax Administrator may approve a refund for good cause.

    For additional questions or inquiries, please email pat.edu@nebraska.gov.

    **Classes are subject to cancellation if sufficient enrollment is not received. If a course is cancelled, a refund will be issued.

→ To receive continuing education credit hours for opportunities not provided by PAD, please submit a Request for Continuing Education and Recertification Credit form **and** the evidence that the course was completed, with the number of instructional hours attended. If an exam is offered, the attendee must sit for the exam to receive credit. Evidence that the exam was completed must be provided, a passing grade is not required for continuing education credit hours. See REG-71-007 for additional information.

2026 Education Calendar

DATE	CLASS	LOCATION	REGISTER HERE	INSTRUCTOR	CREDIT HOURS	FEES
Jan 27	Homestead Training Webinar	Teams @ 10 a.m. CST	Register Here	Valerie Ceglia	1	Free
Feb 10	Personal Property Webinar	Teams @ 10 a.m. CST	Register Here	Tommy Nguyen / Cathy Gusman	1	Free
Apr 6-10	IAAO 102	College Park – Grand Island	Register Here	Joel Cuthbert	33	$640
May 4-8	Depreciation Course Series Part I-IV	College Park – Grand Island	Register Here	Scott Johnson	40	$800
May 12	Legislative Updates Webinar	Teams @ 10 a.m. CST	Register Here	Nathan Kinport / Debra Williams	1	Free
Aug 4	Verifying Levies Webinar	Teams @ 10 a.m. CST	Register Here	Cathy Gusman / Amber Berliner	1	Free
Sep 9	Minerals Webinar	Teams @ 10:30 a.m. CST	Register Here	Allison Rauch	1	Free
Sep 14-18	IAAO 300	Younes Conference Center South- Kearney	Register Here	Trevor Abernathie	33	$700
Sep 29	Recreation Trail Easement Webinar	Teams @ 10 a.m. CST	Register Here	Nathan Kinport / Debra Williams	1	Free
Oct 8-9	Commercial Grading	College Park – Grand Island	Register Here	Scott Johnson	15	$320
Nov 2-6	IAAO 333	College Park – Grand Island	Register Here	Randy Ripperger	30	$640

*Webinars may be added as needed.

Monthly County Assessor
Coffee Talk:

Coffee Talk takes place at **10:30 AM** CST on the **fourth Wednesday** of each month. PAD discusses and presents upcoming, pertinent information as well as provides an opportunity for questions, conversation, and most importantly, time for coffee! Please note that **no credit hours** are offered for the monthly coffee talks.

*All coffee talks are recorded and added to the State Sales File. JOIN EACH MONTH'S COFFEE TALK BY CLICKING HERE!

Suggestions are welcome for coffee talk topics, which can be emailed to Michelle Cruz at michelle.cruz@nebraska.gov.

Commercial Grading

Description: This will be a two-day, introductory course on how to grade various types of commercial properties. The course will cover obsolescence, building occupancy, and various components of commercial grading

Recommended Prerequisites: None

Depreciation Course Series Part I through IV

Description:

Part I – LAND, will introduce seeing data geographically and preparing data for sales. Land value is the foundation of the appraisal process and having a solid understanding of this will aid in your understanding of depreciation overall.

Part II – COST, will introduce reading sales data and analyzing the market. You will learn about definitions of costs and the different methods of estimating costs.

Part III – DEPRECIATION, will introduce depreciation by covering the types of depreciation, market-oriented case studies, demonstrated problems, and general methods for measuring depreciation.

Part IV – LOCATION, will introduce aspects of depreciation based on the location of real property and outliers in the designated market area.

Recommended prerequisites: None

IAAO 102- Income Approach to Valuation

Description: This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. This course covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate operating income, selection of capitalization rates, and application of the approach.

Recommended prerequisites: Course 101

IAAO 300- Fundamentals of Mass Appraisal

Description: This course provides an introduction to mass appraisal and is a prerequisite for the IAAO 300-level course series. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system.

Recommended prerequisites: Course 101, Course 102

IAAO 333- Residential Model Building

Description: This course focuses on mass appraisal model building for residential properties. Along with problems and illustrations, this course uses hands-on labs and exercises along with real-world data to answer questions and construct data transformations, price trends, land and improved residential models, and ratio analyses. The course uses IBM's statistical software package, SPSS (Statistical Package for the Social Sciences), the most common statistical software package used by assessors.

Recommended prerequisites: Course 300 and a solid working knowledge of SPSS.

Students are required to bring a laptop to this course. Students can access SPSS on a free trial basis. – more information to be announced as the date of the course approaches.