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Overview

Description

Valuation of Conservation Easements is an intense, advanced-level educational endeavor dealing with one of the most controversial topics in the realm of valuation. It is designed for the advanced, general certified appraiser who understands the methodology in the approaches to value and is ready to embark on understanding the intricacies involved in one of the most misunderstood and difficult types of appraisals.

Over 4½ days, this intensive program will familiarize participants with conservation easement valuations in a variety of different situations, including conventional appraisals, appraisals that are required to comply with the Yellow Book, and appraisals involving noncash charitable contributions that are required to comply with IRS standards. Learning objectives will be accomplished through a series of lectures, in-class discussions, problem solving, in-depth homework assignments, and case-law analysis.

Upon successful completion of the *Valuation of Conservation Easements* program curriculum and passing the exam, participants will receive a Certificate of Completion. This Certificate will provide participants with evidence that they have completed education in this topic for potential clients and employers. **Note.** This Certificate of Completion does not provide certification of any kind, nor does it attest to the competency of the participants. Recipients of a Certificate of Completion may represent that they have completed the program's curriculum and passed the examination. However, recipients of a Certificate of Completion may not represent themselves as certified in valuation of conservation easements, as holding a certification in valuation of conservation easements, or as having a specialization, competency, or expertise based solely on the successful completion of the program. The program provider does not assume any duty to the public for the services provided by program participants, or any other person or entity.

Learning Enhancements

The program has been designed with a variety of elements to enhance your learning experience.

- *Learning Objectives.* Each learning objective covers essential information you need to know to fully understand the concepts in the program. Look them over before each part begins so that you have a frame of reference as you move through the material.
- *Discussion Questions.* Discussion questions provide you with additional ideas to consider as you absorb what you are learning.

- *Problems.* A number of short problems are scattered throughout the Handbook. Some have specific printed solutions, while others may have several different answers, dependent upon class participation.
- *Solutions.* A separate component includes the solutions. Here you will find the answers for most of the discussion questions and problems.
- *Homework.* Homework problems are included in the Handbook.
- *Homework Solutions.* A separate component includes the solutions to most of the homework problems.
- *Appendix.* A number of documents, such as USPAP excerpts, federal cases, and IRS publications, are included in a separate Appendix component. These documents will be referenced throughout the program.

Classroom Guidelines

To make the learning environment a positive experience for everyone attending, please follow these guidelines when class is in session:

- 100% attendance is required. No exceptions.
- Refrain from using short-range wireless technology.
- Limit use of laptops to classroom projects.
- Communicate with business associates during break time instead of class time.
- Put away reading materials such as newspapers and books that are not used in class.
- Silence cell phones.
- Use recording devices only if prior permission has been granted.
- Refrain from ongoing conversations with those seated near you and other distracting behavior.

General Information

- **Calculators.** A financial calculator is required. The accepted model used in the program is the HP-12C.

- **Breaks.** There will be one 15-minute break during the morning session and one 15-minute break during the afternoon session unless noted otherwise by the program sponsor. The lunch break is one hour.
- **Attendance sheets** will be distributed during class to verify your attendance during the morning and afternoon sessions.
- **Certificates of completion** will be mailed after completion of the program, and attendance during the entire program is required.

Required Equipment

- HP-12C calculator or other comparable financial calculator