[](http://www.bing.com/images/search?q=seal+of+united+states+of+america&id=C96894FC787AEEA3FC33D762391DBBBC78327C2E&FORM=IQFRBA) [](http://www.bing.com/images/search?q=state+of+nj+seal&id=75723491DC0F39E71D7268E8F16143822A728564&FORM=IQFRBA) [](http://www.bing.com/images/search?q=seal+of+sussex+county+nj&id=E9CEA117FD221574DE64092BF767069D612EC4ED&FORM=IQFRBA)                

Sussex County Assessors’ AssN

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| **CELL TOWERS, SOLAR, BILLBOARD VALUATION –FARMLAND DISCUSSION & CASELAW** | |
| **WEDNESDAY, OCTOBER 7, 2015**  Registration: 8:00AM Seminar: 9:00AM to 3:00PM | **MATTAR’S - PANTHER VALLEY RESTAURANT**  1 Forest Dr., Allamuchy, NJ 07820 908-850-0800 <https://www.google.com/maps/place/Panther+Valley+Golf+%26+Country+Club/@40.90774,-74.833481,17z/data=!3m1!4b1!4m2!3m1!1s0x0:0x1b2cff442fac4722> |

We’ve all seen the tremendous growth in wireless equipment. A cell tower is no longer a “tower” but it can be on a light pole, a cactus, church bell tower, water tank, and so many more places. An MAI appraiser will discuss how to value this type of property and walk us through the valuation process. He will discuss leases, income, and what to do when co-locators are added. There will be discussion of solar site/project valuation and valuation of billboards. An attorney who is experienced in defending these types of appeals will discuss the law. The Division of Taxation representatives will discuss the availability of resources to the tax assessor and other issues related to assessment of cell towers and billboards. There will also be a discussion by a farmer on what to look for when inspecting a farm, soil, and other farm related issues. Last, an attorney who specializes in farm law will discuss cases.

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| ***Schedule***  8:00 to 9:00AM Registration & continental breakfast  9:00 to 10:30AM Introduction and State guidelines  10:30 to 12:30 PM Valuation of a cell Tower, solar, billboard, co-locators, leases & attorney’s review of case law  12:30 to 1:30PM Buffet lunch  1:30 to 3:00PM What to look for in a farm inspection & attorney review of case law |

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| ***Presenters:***  James Leblon, Principal Field Representative, NJ Division of Taxation  Richard Serrano, Field Representative, NJ Division of Taxation  Michael E. Holenstein, MAI, CTA, SCGREA, principal in Holzhauer & Holenstein  Jeffrey D. Gordon, Esq., partner in Archer & Greiner  Rajesh P. Sinha, co-owner of Liberty Farm & president of Sussex County Division of the NJ Farm Bureau  Anthony J. Sposaro, Esq., specializes in farm law |

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| ***Registration Fee:***   * $85.00 * Registration deadline: Sept. 30, 2015 * CEU – Application is being made for 5 CTA credits [3.5 appraisal / 1.5 admin.] and application is being made to NJ State Real Estate Board for appraisers CEU | ***Registration includes:***   * Seminar 8AM to 3 PM * Continental breakfast & mid morning break * Handouts & power point * Buffet lunch |

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| ***REGISTRATION FORM*** – **VOUCHER/CHECK SHOULD BE MADE PAYABLE TO:**  **SUSSEX COUNTY ASSESSORS ASSOC**.    Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Municipality \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_City\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_State\_\_\_\_\_\_\_\_\_\_\_Zip\_\_\_\_\_\_  Work Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Cell Phone \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Email \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ CTA No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **Circle One:** **Check** **Voucher**  ***MAIL CHECK OR VOUCHER TO:*** Kathy Kieb, Treasurer, Sussex County Assessor’s Assoc. c/o Branchville Borough 34 Wantage Ave., Branchville, NJ 07826  Questions: Email [mkamancta@hotmail.com](mailto:mkamancta@hotmail.com) [put Sussex County Seminar in subject line] |