

## **LCM and Depreciation Calculations**

The focus of this seminar is to provide solutions to the development of LCMs and depreciation schedules in “down” markets using actual county data. Land value development will be an important step in this analytical process. Students will work with the analysis of available sales information to determine appropriate LCM factors when adequate cost information is not available. Depreciation factors will be developed with an emphasis on elimination of age-based assessment bias.

- Instructor: Cliff McLean  
Dates: Monday, January 10 – Tuesday, January 11  
Location: Conference room 1CR5 (first floor) in Plaza IV - Washington Group Complex (Tax Commission office).  
Hours: 14  
Note: Bring a calculator and #2 pencil. This class is limited to 30 students.