

AMEA APPRAISER

Information and education dedicated to appraisal excellence

DECEMBER 2002

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1993-95 David N. Lang, CEA*
1995-97 James L. Heppner, CEA
1997-99 Ronald J. Koster, Sr., CEA
1999-01 John Gabalis, CEA

* Deceased

Norman Adler Given The Dave Lang Award



Norman Adler CEA Appointee and Past President of AMEA presented The Dave Lang Award to Norman Adler, CEA, of Hilco Industries for his involvement in the founding and years of dedication to the AMEA. Mr. Adler was the first President of the AMEA. He authored the original AMEA Standards and Procedures of Professional Appraisal Practice. He initiated the relationship between the MDNA and the AMEA. He did more than get the association started. Articles of Incorporation, Rules and

Regulations, Ethics and Standards and National Office guidelines are a portion of what he helped produce.

Norman Adler is currently the Executive Vice President of Hilco Appraisal Services, LLC and member of the management committee. He has over 30 years of experience within the appraisal industry including asset based lending, liquidations, and auctions. Mr. Adler is a former member of: the AMEA board of Directors, MDNA Board of Directors, Industry representative to the American National Standards Institute (ANSI), the American Bankruptcy Institute (ABI), the Education Foundation Governing Board of the Commercial Finance Association (CFA) and the International Association of Assessing Officers (IAAO). He is currently serving on several Boards of Directors of Charitable organizations.

See Dave Lang article on page 3.

A Few Days In The Life

by Mary Flynn Boener Executive Director



The AMEA office has grown. This quarter we hired another part-time person. Allison Everman has updated files, credit hours and board meeting minutes. Our next project is to make a Power Point Presentation for the Association. If you happen to call, please welcome her.

Our USPAP event in Cleveland was truly an eye opening experience. We had 83 students and 5 assistants for the class along with a phenomenal instructor, Micheal Lohmeier. I sat through the USPAP class and took the exam. I now empathize with those of you who still have to take the class. The hope that USPAP will one day be directed more

toward personal property appraisers was voiced throughout the weekend.

In September I accepted a rare opportunity to assist a member working on an appraisal. My first impression was that no one seemed to want to see an appraiser in their factory. However, I saw America working. I learned quite a bit and I actually felt good being a part of it all.

We attended the celebration of the 15th anniversary of The Appraisal Foundation at the Canadian Embassy in Washington, DC. It was a wonderful event. In 2003, AMEA will be acknowledging 20 years of service to the industry.

AMEA produced a new brochure and is processing the 2003 Membership directory. We have continuously sent e-mail referrals to our members and have found that our members are the ones chosen for the jobs. Way to go!

AMEA Presents USPAP

by Rick Levy, CEA AMEA Board President

The Association of Machinery and Equipment Appraisers has always been a supporter of the efforts of the Appraisal Foundation and their goal of bringing the Uniform Standards of Professional Appraisal Practice (USPAP) to the appraisal industry. While AMEA has always required that appraisals performed by its members comply with USPAP, we have not presented an approved USPAP course on our



own. As we require our members to have current USPAP course work in their resume for Certification or recertification the AMEA board thought the time was right to change that situation.

On October 17th and 18th, 2002, we presented a USPAP course in Cleveland, Ohio. This was done in coordination with the Machinery Dealers National Association MDNA in order to facilitate a convenient travel opportunity for all members. We had 83 participants in the class. This was certainly on of the largest groups ever of M & E appraisers together for such an



educational opportunity. While it is unlikely that anyone ever finished a USPAP course and said "That was fun! Let's do it again!" We came as close as possible in creating a situation that made the dry material as viable as ever for M & E appraisers. For those who participated, there are five years of relaxation available. For those of you who need current USPAP course work, the AMEA will arrange another class when an appropriate opportunity presents itself. For those of you who have successfully conquered USPAP, I say congratulations!

Why Would I Need An Appraisal?

by John Gabalis, CEA AMEA Immediate Past President

An appraisal is a document conveying an opinion of value of real or personal property. If you find yourself in any of the following situations, or more importantly, how values may have an effect on your life in the future, you may need an appraisal. The AMEA can provide professional staff and appraisers to help guide you through the process.

- **Taxes** - Appraisals are involved when you pay taxes on your home or business.
- **Insurance** - Appraisals determine the value of your property for insurance purposes.
- **Financing** - Appraisers work with banks and lending institutions to determine the advisability of bank loans.
- **Eminent Domain** - Appraisers determine the value of assets when property may be taken for public works projects.
- **Estate Planning** - Appraisals are necessary when a principal of a company dies or transfers ownership of his interests to a relative, partner or an Employee Stock Ownership Plan, or donates such to a tax-exempt intuition or charity. Preparation of tax returns and in the analysis of these returns by the IRS.
- **Mergers, Acquisitions and Divestitures** - Appraisals define values for both the buyer as well as the seller.
- **Bankruptcy or Divorce** - Appraisals are required for the equitable division of assets.

The Dave Lang Award



David N. Lang

by The Dave Lang Award Committee

To those of us who knew him, we simply referred to him as Dave.

Dave was a very unique individual. He did not seek to be the center of recognition or attention. His humbleness caused him to be quite nervous in front of a crowd. On many occasions he deserved recognition for his achievements. Yet he passed the recognition on to a committee member.

Dave was a mentor to many machinery and equipment appraisers and dealers. His opinions concerning appraisal and dealer issues were frequently requested. These requests came

from members of AMEA, ASA, EAA, MDNA and other trade associations. His comments were always meant to be educational. His style was simple bluntness. You always knew his opinion. Unlike others, he would ask for your opinion. He never made you feel like a subordinate. His demeanor was unselfish, respectful, fair and committed.

In 1989 Dave became involved with the AMEA. He served on numerous committees working his way up to the Presidency. His formal involvement ended in 1997. During his tenure, AMEA experienced many achievements. One of the most noteworthy advances was the formal acceptance of AMEA to the Appraisal Foundation. The following is an excerpt from an AMEA Appraiser Newsletter Spring 1992 volume 5 number 1," AMEA president Michael D. Rosen is

Continued on page 6

Opportunities for Professional Advancement

Machinery Dealers National Association (MDNA) BOSS Seminar

January 17, 2003 • Phoenix, AZ • Sheraton Wild Horse Pass

AMEA will present the AMEA membership exam

Contact: amea@amea.org

AMEA Board of Directors Meeting
January 18 Phoenix, AZ
Contact: amea@amea.org

March 13-16 Lisle, IL
Contact: 800 272 8258

ISA Core Course in Appraisal Studies
February 2-8 Phoenix, AZ
Contact: courses@isa-appraisers.org

ASA USPAP or Intro to Machinery and
Equipment Valuation
May 15-18 Orlando, FL
Contact: 800 272 8258

ASA USPAP, Machinery Valuation or
Appraisal of Inventory
Feb. 20-23 Manhattan Beach, CA
Contact: 800 272 8258

ISA Appraisal of Heavy Equipment
May 17-19 Chicago, IL
Contact: courses@isa-appraisers.org

ISA Expert Witness
March 1-3 Tampa, FL
Contact: courses@isa-appraisers.org

ISA Core Course in Appraisal Studies
June 21-27 Chicago, IL
Contact: courses@isa-appraisers.org

ASA USPAP, Intro to Machinery, Valua
tion or Intro to Income Approach

ISA Appraisal of Restaurant Equipment
July 19-20 Atlanta, GA
Contact: courses@isa-appraisers.org

For additional information contact AMEA at +1 703 836 7900 or amea@amea.org

Please take a look at our Web Page: www.amea.org

Websites containing more course and appraiser information are as follows:

- American Society of Appraisers, www.appraisers.org ●
- The Appraisal Foundation, www.appraisalfoundation.org ●
- The Appraisal Institute, www.appraisalinstitute.org ●
- Appraisers Association of America, www.appraisersassoc.org ●
- Association of Machinery and Equipment Appraisers, www.amea.org ●
- Equipment Appraisers Association of North America, www.eaana.org ●
- International Society of Appraisers, www.isa-appraisers.org ●
- University of Columbia-Missouri On-line courses, <http://MUDirect.missouri.edu/ASA/online.htm> ●
- www.irwa.com ● www.lincoln-grad.org ● www.middletontraining.com ●

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Lender's Corner

Woodworking Machinery

by Richard H. Bass, CEA AMEA Board Director

The used Woodworking Machinery Industry has greatly been affected in the last year. Imports from third world countries have reduced the values of classical and standard machines. Importers and manufacturers now holding expensive inventory are reducing prices. This directly affects the value of late type, used, more sophisticated, CNC woodworking equipment. It is a time to be optimistically cautious. The second largest show in the world held in Atlanta, Georgia this August had many manufacturers and importers who were sitting on excess inventories at the start of the show. They drastically slashed pricing as a result. The equipment from the Republic of China has made remarkable strides in quality and their pricing can't be beat. It is seriously affecting the values of used machinery here in the States.

New Member and Member Update Continued

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AMEA APPRAISER

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All of our members are listed on our Web site at www.amea.org

Dave Lang

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pleased to announce that the AMEA has been accepted onto The Foundation Advisory Council “. (The balance of the article has been omitted until the closing paragraph), “AMEA’s acceptance on the Advisory Council is the result of considerable hard work and perseverance by AMEA Vice President David N. Lang, who will serve as liaison to the Advisory Council.” This recognition gave AMEA an important voice concerning the development of personal property appraisals in the United States. While on the AMEA Board of Directors, Dave served in the following capacities:

- 1989-1990 Certification and Accreditation committee
- 1990-1993 Vice President
- 1993-1995 President
- 1995-1996 Immediate Past President
- 1995-1997 Director.

The appraisal industry was influenced beyond Dave’s leadership in AMEA. He was very active within the American Society of Appraisers (ASA). He served the Pittsburgh chapter as committee member and as president. On the national level he served on The Machinery and Equipment (now called the Machinery and Technical Specialties) committee. He served on this committee organizing national seminars and conferences. While with ASA, Dave Lang served in the following:

- 1989-2000 Member Pittsburgh Chapter ASA
- 1993-1995 President Pittsburgh Chapter ASA
- 1996-2000 Board ASA Intl. Machinery & Technical Specialties Committee and in 1996 ASA M&TS Principles of Valuation 201 & 202 Qualified Instructor, Contributing author to the ASA M&TS Machinery & Equipment Textbook

Ethics Chapter.

The Equipment Appraisal Association of North America (EAA) received Dave’s influence and guidance. His experience provided EAA the leadership to be transformed from a club to a nationally recognized appraisal society. He introduced the leaders of EAA to the Appraisal Foundation which invited EAA to become a member. Dave was able to attract other appraisers to become members of EAA. In an abbreviated period the membership doubled. In 1994-2000 he served on the Ethics, Membership and Appraisal Review committees.

His profound knowledge of the appraisal business attracted him to become an instructor for the Uniformed Standards of Professional Appraisal Practice (USPAP). 1996-2000

His pinnacle achievement was being named to the Appraisal Foundations Board of Trustees. His many years of experience found a place to influence the appraisal industries within the United States. His untimely death abbreviated his involvement on the board. He served The Appraisal Foundation in the following ways:

- 1992-1997 The Appraisal Foundation Advisory Council, USPAP Issues Resource Panel, Appraisal Standards Board
- 1998-2000 The Appraisal Foundation Board of Trustees Director-At-Large.

Dave accepted his accolades with a genuinely humble demeanor. He was very thankful for the confidence the associations bestowed upon him. He was proud of his accomplishments. The Dave Lang Award represents having a profound influence on the appraisal industry. Recipients must demonstrate integrity, generosity, commitment, and knowledge of the machinery and equipment appraisal industry.

Dave’s battle with cancer ended on June 18, 2000.

STANDARDS AND PROCEDURES OF PROFESSIONAL APPRAISAL PRACTICE

The last 20 years have seen many changes in the appraisal industry. The Association of Machinery and Equipment Appraisers (AMEA) recognizes the importance of the Uniform Standards of Professional Appraisal Practice (USPAP). All members are required to become familiar with and adhere to the USPAP standards. Within certain segments of the appraisal process, AMEA has additional standards. The following sets forth the minimum prerequisites for developing an appraisal opinion and writing an appraisal report. All members are expected to adhere to the following:

- A.) A written engagement letter, contract, or purchase order
- B.) A clearly written report furnished to the client containing the following:
 1. Confirmation of request
 2. A clear understanding of the purpose of the appraisal assignment, including Intended Use and Intended User
 3. Location of machinery and equipment or assets appraised,
 4. Name of the individual who personally inspected the machinery and equipment, the date that the items were viewed and the date the appraisal report was prepared.
 5. A disclosure to the client of his or her degree of expertise and experience
 6. A disclosure to the client that determination of value is understood to be the opinion of the appraiser and his or her opinion cannot be interpreted as a guarantee of value.
 7. A statement of the objectives and methodology of the appraisal including a statement in the report indicating a clear definition of the selected evaluation approach and a justification of his or her opinion of value.
 8. A statement regarding the type of appraisal presented: complete, or limited appraisal.
 9. A statement of any assumptions or limiting factors that may affect the appraisal,
 10. A statement that fees for the appraisal are not contingent upon values reported.
 11. A statement in the appraisal report indicating the appraiser and/or any officer of his company’s present or future interest
 12. A clear description of each asset appraised, listing significant value characteristics
 13. A value of each item or group of items appraised and a total dollar value of all assets appraised
 14. The effective date
 15. A signed and sealed certification page
 16. A signed and sealed certificate of value page.
- C.) A permanent record must be kept for at least five (5) years after preparation or at least two (2) years after final disposition or any judicial proceeding in which testimony was given.

AMEA Certification and Accreditation

Continuing Education

CREDIT HOUR REPORT FORM

ITEM	BACKUP	CEC HOURS
1. USPAP Course	Certificate	15 hours
2. Attending Weekend With The Pros	Certificate	8 hours
3. Teaching a valuation course	Program	8 hours
4. Submit an article which is being or has been published	Article	4 hours
5. Attending MDNA convention seminars	This form	1 hour for each hour
6. Attend valuation seminars	Certificate	1 hour for each hour
7. Submitting detailed auction reports to AMEA	Auction Report	2 hrs/ auction day
8. Attending MDNA Chapter meetings w/o AMEA	This Form	1 hour
9. Attending MDNA Chapter meetings with AMEA	This Form	2 hours
10. Attending trade shows	Proof of Attendance	1 hour
11. Attending class seminars at trade shows	Certificate	1 hour/hour attended
12. Presenting a seminar on appropriate topics	Program	4 hours
13. Approved presentation to an industry related audience appraisal related topics	Program	4 hours
14. AMEA Board meeting attendance	This Form	2 hours
15. AMEA approval of biannual appraisal (AMEA will credit, no form required)		2 hours
16. *AAA, ASA, EAA, ISA, etc. courses submit proof	To be Determined	

Circle the corresponding number above, attach backup and submit form to:
 AMEA, 315 S. Patrick Street, Alexandria, VA 22314 Fax: +1 703 836 9303

Your Name _____
 Company Name: _____
 Ph./Fax/E-mail: _____
 Continuing Education Date(s): _____
 Instructor's Name if Applicable: _____

****AMEA encourages members to seek educational opportunities and present them to the Certification and Accreditation Committee for credit. All continuing education hours are subject to approval and verification by the Certification and Accreditation Committee.***

Please copy this form for multiple use.

Congratulations New CEA's!

Kudos to the following AMEA members who recently passed the USPAP course and exam and changed their designation from Accredited to Certified Equipment Appraisers:

Mr. Anthony L. Basso, CEA
Mr. Steven A. Beck, CEA
Mr. Don Bentley, CEA
Mr. Anthony F. Blumberg, CEA
Mr. Lawrence R. Christian, CEA
Mr. Dennis DeDomenico, CEA
Mr. Achim Frainer, CEA
Mr. Jack Frost, CEA
Mrs. Jeannine Harris, CEA
Mr. Michael Lachant, CEA

Mr. Paul Lashin, CEA
Mr. William B. Levy, CEA
Mr. Frank A. Pettitt, CEA
Mr. Ken Regal, CEA
Mr. Robert G. Sinclair, CEA
Mr. David Slimowitz, CEA
Mr. James R. Stern, CEA
Mr. Charles E. Wood, CEA
Mr. Bradley J. Zimmerman, CEA

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