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| **Topic** | **Learning objectives:** The learner will be able to. . . | **Timed outline** |
| What is personal property? | Identify intangible and tangible personal property. Be familiar with common systems of appraisal and assessment of personal property. Apply common exclusions and exemptions to taxation for certain categories of personal property. | 10 min. |
| Why does it matter what personal property consists of? | Gain a basic understanding of the scope of personal property taxation. Understand the treatment of personal property in systems that include fractional assessment ratios, tax rate changes between classes of property, and how depreciation schedules may be applied differently to identical property that is classified differently.  Get an introduction to exemption schemes for personal property and the results in a tax system. | 15 min. |
| Legal aspects of personal property assessment. | Define personal property within the legal guidance of your jurisdiction.  Understand meaning of “trade fixtures” in context of ad valorem taxation.  Understand and apply three factor fixtures analysis to personal property. | 15 min. |
| Common disputes involving personal property. | Understand common arguments concerning character of certain types of personal property.  Identify how certain types of property are classified as personal or real in different tax systems, and understand the larger ramifications of that classification | 15 min. |

**It's Not Personal, It's Just Business: Trends in Personal Property Taxation**

Presentation outline

Remaining time will be used with introduction and final comments.