Conference Session

Monday, September 25, 2017

1:30 pm - 2:30 pm

COMMERCIAL PROPERTY
Valuing Hospitals as Integrated Healthcare Facilities
Brian W. Johnson, Pima County, AZ
This presentation will take a look at how short term acute care hospitals have evolved from in-patient and emergency care facilities to a 'one-stop-shop' for healthcare delivery. The traditional method for valuing hospitals utilizing the cost approach may not be the best as these evolved hospitals are competing with stand-alone out-patient healthcare facilities and other related services.

EMERGING ISSUES
Vertical Equity Examined and Options Reviewed
Robert C. Denne, Almy, Gloudemans, Jacobs, & Denne
Alan S. Dornfest, AAS, Idaho State Tax Commission
Joshua Ernest Myers, Josh Myers Valuation Solutions, LLC
Carmela Quintos, PhD, MAI, New York, NY
Mark A. Sunderman, PhD, University of Memphis
This panel session will explore vertical equity with regard to the development and use of the common measures diving into the strengths and weaknesses of the PRD, PRB and other measures.

LEGAL AND LEGISLATIVE
Property Tax Limitations Demystified, Part 1
Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
Scot Langton, Deschutes County, OR
Bethany Paquin, Lincoln Institute of Land Policy
Jared Walczak, Tax Foundation
Joan Youngman, Lincoln Institute of Land Policy
Property Tax Limitations restrict property tax rates, levies, and/or assessments in all but four states. The interaction of these limits with fluctuating property values can lead to unusual variations in assessments and ultimately, property tax bills. Lincoln Institute of Land Policy will discuss the complexities these restrictions impose on the assessment process and how to resolve the challenge assessors often face in effectively explaining property taxation.

MANAGEMENT AND PERSONAL DEVELOPMENT
Ladies Who Lead in the Assessment Industry
Dorothy Jacks, AAS, Palm Beach County, FL
Carol N. Kuehn, IAAO Past President, WI
Rebecca L. Malmquist, CAE, SAMA, Minneapolis, MN
Amy I. Vermillion, Poweshiek County, IA
What does it mean and what does it require to be a female leader today? The panel will discuss the importance of education, empowerment and connection with other women in the assessment profession. The panel members will discuss their pursuit of leadership, leadership styles, preparation for leadership roles, and requirements for success. Come be part of this lively conversation.
RESIDENTIAL
Improving Residential COD’s by Applying Logistic Regression
*Michael L. Brooks, Thurston County, WA*

A common complaint from constituent property owners to the Assessor and staff concerns the disparity between similar properties and their quality ratings. While there will always be appraisal judgment involved, a better process can be introduced which greatly enhances consistency in apply qualitative factors.

TECHNOLOGY TRENDS AND TOOLS
Utilizing Big Data for Valuation Purposes
*Patrick O’Connor, MAI, MS, Enriched Data*

Big data is a collection of data from traditional and digital sources that represents a source for ongoing discovery and analysis. This presentation will give the attendee an overview of the history and future of big data and how it is impacting the assessment industry. This includes a demonstration of the most current uses of big data and a discussion of specific ways the appraiser can utilize it to build relationships and simplify procedures.

2:45 pm - 3:45 pm

COMMERCIAL PROPERTY
Fill ‘Er Up! • Gas Station and C-Store Valuation Methods
*Marcus M. Moffitt, Denton Central Appraisal District, TX*

Learn about the driving forces behind Gas Station and Convenience Store valuation. This session will include comprehensive discussions of Cost, Sales Comparison, and Income Valuation, as well as Business/Goodwill Value. The session will cover the cost approach for gas stations, including a discussion of the components that belong to the property owner and parts that belong to the tenant, the landlord, or the fuel distributor.

EMERGING ISSUES
What is a Body of Knowledge?
*Debra J. Asbury, Retired, AR
Frederick M. Chmura, AAS, TEAM Consulting LLC
Larry J. Clark, CAE, IAAO
Margie Cusack, IAAO
Kenneth L. Joyner, RES, AAS, Mecklenburg County, NC*

Larry Clark, IAAO Director of Strategic Initiatives, will give an overview of the process for developing the IAAO Body of Knowledge - a compendium that captures in one place, a description of the expertise required to effectively work in the assessment profession. Subject matter expert panelists will provide details in the writing specific sections.

LEGAL AND LEGISLATIVE
Property Tax Limitations Demystified, Part 2
*Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
Scot Langton, Deschutes County, OR
Bethany Paquin, Lincoln Institute of Land Policy
Jared Walczak, Tax Foundation
Joan Youngman, Lincoln Institute of Land Policy*

Property Tax Limitations restrict property tax rates, levies, and/or assessments in all but four states. The interaction of these limits with fluctuating property values can lead to unusual variations in assessments and ultimately, property tax bills. Lincoln Institute of Land Policy will discuss the complexities these restrictions impose on the assessment process and how to resolve the challenge assessors often face in effectively explaining property taxation.
MANAGEMENT AND PERSONAL DEVELOPMENT

U40 Innovation: New Ideas with Tangible Impacts
Robert Babin, MPAC
Paul E. Bidanset, MA, PhD (Candidate), Newport News, VA
Brian Roland Gay, BC Assessment
Kevin W. Prine, RES, AAS, Chesapeake, VA
Justin R. Stanley, Hampton, VA
James R. Williams, Philadelphia, PA
U40 Leadership Lab Innovation Grant Winners present unique ideas that have had a tangible and positive impact on the processes or procedures in their jurisdiction. These highly interactive presentations filter the best of U40 applicant ideas and present them in a digestible format to assessment professionals of all levels. Receive takeaways that have a proven track record of success in assessor offices around the country.

RESIDENTIAL

Developing and Nurturing Your X-Ray Vision
August Dettbarn, RMA, Douglas County, KS
This session will leave participants through the development of an efficient inspection process for residential properties. This session will use static images, movie clips, sound clips and demonstrations to develop each attendee’s inner X-Ray vision.

TECHNOLOGY TRENDS AND TOOLS

GIS Does That! GIS Concepts for Assessment Professionals
Daniel J. Fasteen, PhD, Dakota County, MN
The visual representation of spatial data is essential to any Assessors Office in understanding factors that influence value, as well as ensuring uniformity and quality assurance of property characteristics. This session will provide an introductory perspective of both desk-top GIS and web-based GIS for analyzing assessment data.

4:15 pm - 5:15 pm

COMMERCIAL PROPERTY

Advance Discussion and Disclosure of Assessments in Ontario
Cathy Ranieri-Sweenie, Municipal Property Assessment Corporation
Malcolm Stadig, CAE, MRICS, ASA, MIMA, Municipal Property Assessment Corporation
The presentation will provide examples of how MPAC worked with property owners, who had historically appealed their assessments on an annual basis, to collaboratively solve the appraisal problem.

EMERGING ISSUES

Property Tax Limitations, Mandates and More
Emilia Istrate, PhD, National Association of Counties
This session explores the variety of property tax limitations across states, other state revenue caps for locals, state and federal mandates, fiscal challenges on the horizon and service sharing solutions that counties are implementing around the country. This workshop provides a toolkit with talking points on these issues.

LEGAL AND LEGISLATIVE

Avoiding the Pitfalls of a Deposition
George R. Brown, Esq, Idaho Attorney General's Office
Sooner or later most assessment professionals will encounter a deposition in the course of handling appeals. This live demonstration of an actual deposition will provide valuable and practical tips on how to deal with the deposition process and how to respond to questions effectively. Prepare in advance for a successful deposition!
MANAGEMENT AND PERSONAL DEVELOPMENT
The Importance of Customer Service & Information Technology
Daniel E. Fresquez, Sante Fe County, NM
Gus B. Martinez, Santa Fe County, NM
Isaiah F. Romero, Santa Fe County, NM
Jessica L. Ulibarri, Santa Fe County, NM
Santa Fe County, New Mexico will discuss how their office created a positive relationship with their community by valuing customer service at every level. The County worked to increase public knowledge about the assessment process by reaching out both online and in person. Come for team-building exercises.

RESIDENTIAL
Construction of a Visibility Measure for CAMA Modeling
Jah-Vin Vaughan, New York, NY
This presentation focuses on leveraging and maximizing software potential in property assessment process using streetview imagery and GIS software.

TECHNOLOGY TRENDS AND TOOLS
Deploying Valuation Models: Maricopa County’s PMML Project
Jennifer E. Rearich, Maricopa County, AZ
David R. Whiterell, RES, Maricopa County, AZ
The Maricopa County, Arizona Assessor’s Office has established a process for deploying valuation models within a CAMA System utilizing Predictive Model Markup Language (PMML), an open source schema language. This session will help assessment professionals interested in PMML understand critical evaluation aspects while outlining a potential path towards model deployment.

Tuesday, September 26, 2017

8:00 am - 9:00 am

PLENARY
The Research and Findings of IAAO’s Big Box Task Force
Margie Cusack, IAAO
Tom Hamilton, PhD, MAI, CCIM, CRE, FRICS, Roosevelt University, Chicago School of Real Estate and Karvel-Hamilton
Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc
Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors, Inc.
William D. Shepherd, Esq, CFE, Hillsborough County, FL
Irene E. Sokoloff, CAE, MAI, Palm Beach County, FL
Paul A. Welcome, CAE, FRICS, ASA, RMA, Johnson County, KS
This plenary will feature a panel presentation by members of the IAAO Big Box Task Force. The session will walk the audience through the findings of the recently developed IAAO position paper focusing on the key elements that assessment officials consider when addressing the challenges of Big Box store valuation. This Task Force was overseen by the IAAO Research Subcommittee.

9:30 am - 10:30 am
COMMERCIAL PROPERTY
Don't Cut Me Off! Use of Post-Valuation Date Evidence
William D. Shepherd, Esq, CFE, Hillsborough County, FL
Shawn Wilson, MAI, Compass Real Estate Consulting, Inc.
Should or can the appraiser use a sales comparable with a sales date after the date of valuation? What about income and expense data for periods after the valuation date? If an engineering report performed after the valuation date discovers construction defects or contamination, should the appraiser use that data, even if the owners and the market was unaware of those issues as of the valuation date?

EMERGING ISSUES
Enhancing Vertical Equity: PRB - What it is and How it Works
Cory Yemen, Rutgers University
This presentation focuses on the Price Related Bias (PRB) and enhancements to make it more robust and informative. This session will examine how the PRB measures vertical equity, explains how to apply and compare results, and how to better understand the data.

INTERNATIONAL ISSUES
Value-based Tax Reforms in Eastern European Economies
Aanchal Anand, MA, World Bank
Mika-Petteri Törhönen, PhD, World Bank
This presentation reports the findings of a study of nine countries in Europe and Central Asia that have either recently introduced or are working towards the introduction of value-based recurrent property taxes. The presentation focuses on the barriers to the introduction of value-based property taxes and discusses how they can be overcome.

MANAGEMENT AND PERSONAL DEVELOPMENT
Creating and Maintaining a High-Performance Assessment Team
Brian E. Gordineer, AAS, MBA, Hampton, VA
Olivia M. Griebel, Hampton, VA
This presentation will be a case study focusing on the creation and maintenance of a high-performance team in the Office of the Assessor of Real Estate in the City of Hampton, Virginia. The presenters will share how process analysis became a foundation for creating a new environment for collaboration and will also feature how IAAO programs, designations and resources are an integral part of creating and maintaining a high-performance assessment organization.

PERSONAL PROPERTY
Business Personal Property Canvassing Initiative: the 'DIY' Approach
Barry Lindenman, CPA, CPPA, Mecklenburg County, NC
Sandy Martin, Mecklenburg County, NC
The presentation communicates our experience here in Mecklenburg County, North Carolina where the county took it upon itself to see if the canvassing could be performed in-house as effectively as through a contract vendor. This success story is worth sharing with other counties.

TECHNOLOGY TRENDS AND TOOLS
Using the Latest Technology to Improve Sketch Accuracy
Jim W. Jacobs, RES, Clark County, NV
Nancy Johnston, PMP, Apex Software
Robert Smoote, Apex Software
Clark County, Nevada will share the technological updates and processes recently implemented, the benefits of which include reducing commercial sketch time up to 90% and overcoming multiple challenges dealing with legacy CAMA vs. sketch data.

10:45 am - 11:45 am
COMMERCIAL PROPERTY
Billboard Lease Mass Appraisal
Paul Wright, ASA, SignValue
This presentation will educate assessing officers about billboard leases and the value they add to commercial, industrial and agricultural real estate properties. The presentation will also provide a background on the industry and these leases as well as recent IRS ruling that characterizes these assets as REIT (Real Estate Investment Trust) qualified.

EMERGING ISSUES
IAAO Compensation Survey: The Assessment Industry's Future!
Edward A. Crapo, AAS, Alachua County, FL
Margie Cusack, IAAO
Teresa A. Mitchell, CAE, Dakota County, MN
Jake Parkinson, Tooele County, UT
Many assessing offices will see major changes in the next few years. This session presents industry expectations related to personnel and technology derived from recent IAAO research. A multi-generational panel will discuss the issue.

INTERNATIONAL ISSUES
Challenges of Property Tax Avoidance, Fraud and Corruption
Ian Ferguson, FIRRV, Institute of Revenues Rating and Valuation
David L. Magor, OBE, IRRV (Hons), Institute of Revenues Rating and Valuation
Paul McDermott, Valuefinder LLC / Inform CPI
An interactive session which will give an insight into the losses in property tax revenue due to the various forms of "leakage" together with approaches to resolve them.

MANAGEMENT AND PERSONAL DEVELOPMENT
Say What You Mean and Mean What You Say
Brenda J. Setelin, Commonwealth of VA
This presentation will teach attendees the essential functions of communication in an assessment office to help them connect with their employees, co-workers and citizens by providing interactive exercises to engage the audience.

PERSONAL PROPERTY
Personal Property: From Discovery to Final Valuation
Laurie A. Goodman, Clark County, NV
Mariann Matz, Clark County, NV
This session will discuss all phases of personal property assessment from discovery to valuation to billing to protests and audit. Topics include discovery of new property, valuation techniques, billing impact, valuation review and appeal, developing estimates, leased equipment issues and business termination.

TECHNOLOGY TRENDS AND TOOLS
Everything You Wanted to Know About Modeling
Paul E. Bidanset, MA, PhD (Candidate), Newport News, VA
"Modeling" can be an intimidating word that conjures images of code, Greek symbols, and ivory towers; this presentation will bridge the gap between modelers and non-modelers by explaining not just "what" models do, but how they do it, with zero jargon or mathematical formulas.

1:45 pm - 2:45 pm
COMMERCIAL PROPERTY
Estimating Market Value for Leased Properties, Part 1
John Valente, SOA, Inc.
This session will explore the intricacies of the commercial leasing market in an effort to assist the assessor in discerning how leasing terms may affect market value estimates. Participants will be given the opportunity to read and understand key components of recently negotiated national tenant leases and how to differentiate fee simple, leased fee, leasehold and business enterprise value.

EMERGING ISSUES
Standard on Automated Valuation Models (AVM's)
August Dettbarn, RMA, Douglas County, KS
Alan S. Dornfest, AAS, Idaho State Tax Commission
Joshua Ernest Myers, Josh Myers Valuation Solutions, LLC
Patrick M. O'Connor, ASA, O'Connor Consulting, Inc
The Technical Standards Subcommittee will present the new and completely updated Standard on Automated Valuation Models (AVMs). Given the current importance of AVMs to the profession, this presentation will reinforce understanding of the mass appraisal strengths of IAAO and its commitment to keeping its products current, relevant, and applicable.

INTERNATIONAL ISSUES
IAAO Around the Globe in 2017 and Beyond, Part 1
Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment
Raphael C. Stephen, PhD, Ministry of Finance
Greg Stevens, Melbourne, Australia
Presenters will address committee goals and the International Development Plan of IAAO for the years 2017-2021, relating it to their own background and the needs of the continent and country where they live.

MANAGEMENT AND PERSONAL DEVELOPMENT
Leadership in Assessment: The People Factor
Meredith Buchanan, Property Valuation Services Corporation
Carlos Resendes, Property Valuation Services Corporation
In Nova Scotia, the People Factor is the foundation of the organization. The Property Valuation Services Corporation (PVSC) is shifting the mindset of their assessment workforce from being task focused to results driven with a central philosophy that everyone is a leader. In this session, PVSC staff will outline the three core focuses of their employee-centric strategy and the tools and initiatives used to develop and maintain a workforce that works together to achieve strategic and business goals.

PERSONAL PROPERTY
Cell Towers RCN Cost Vs. Original Cost
David Dyer, CRED - Cell Tower Valuation
Gregory Perry Popham, MA, CRED - Cell Tower Valuation
The purpose of this presentation is to address prevalent issues in determining the fair market value of wireless telecommunication equipment. The presentation will address problems associated with income and comparable sales approach as compared to that of Replacement Cost New (RCN).

TECHNOLOGY TRENDS AND TOOLS
Cost Tables Vs. Cost Estimators for Valuation
Ed Martinez, IDECC, CoreLogic
Mariann Matz, Clark County, NV
James R. Siebers, CoreLogic
This session will explore the use of both Marshall and Swift cost estimators and hand-automated cost tables to derive cost approach valuations in a CAMA system. The pros and cons of hand-automated cost table valuations verses the engine-driven cost estimator valuations will be weighed.
3:00 pm - 4:00 pm

MANAGEMENT AND PERSONAL DEVELOPMENT
Computer Security & Identity Theft: Risks & Why It Matters
Matthew Donahue, LexisNexis
This session will be highlighting the 'Internet of Things (IOT)' and all of the technology risks that exist when everything is connected. It will cover how "Owned" customers affect businesses and why bad guys are targeting places that you would not think of today. Stay one step ahead with some new things to consider in today's digital world.

COMMERCIAL PROPERTY
Estimating Market Value for Leased Properties, Part 2
John Valente, SOA, Inc.
This session will explore the intricacies of the commercial leasing market in an effort to assist the assessor in discerning how leasing terms may affect market value estimates. Participants will be given the opportunity to read and understand key components of recently negotiated national tenant leases and how to differentiate fee simple, leased fee, leasehold and business enterprise value.

EMERGING ISSUES
The Appraisal Foundation's Past, Present and Future
John S. Brenan, The Appraisal Foundation
David S Bunton, The Appraisal Foundation
Jake Parkinson, Tooele County, UT
For the first time in IAAO history, The Appraisal Foundation (TAF) President and CEO David Bunton and TAF Director of Appraisal Issues John Brennan will attend the IAAO conference and present to the general membership. Bunton and Brennan will provide an overview of The Appraisal Foundation's boards and duties as well as outline the changes to USPAP effective January 1. Don't miss this chance to hear from two giants in the profession and have them answer your USPAP questions.

INTERNATIONAL ISSUES
IAAO Around the Globe in 2017 and Beyond, Part 2
Peadar Thomas Davis, Ulster University
Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment
Siska S. Hutapea, Cornerstone Valuation Guam, Inc.
Su Yeon Jung, PhD, Jeju National University
Raphael C. Stephen, PhD, Ministry of Finance
Greg Stevens, Melbourne, Australia
Presenters will address committee goals and the International Development Plan of IAAO for the years 2017-2021, relating it to their own background and the needs of the continent and country where they live.

MANAGEMENT AND PERSONAL DEVELOPMENT
Creating Success Through Workplace Climate and Engagement
Allen M. Zingg, MILR, Maricopa County, AZ
Attendees will learn about the importance of an engaged workforce and a positive work climate. Key factors toward creating this and some ideas and techniques to consider for their assessment offices will be presented.
TECHNOLOGY TRENDS AND TOOLS
The Impact of Major Construction on Nearby Property Values
Richard A. Borst, PhD, Tyler Technologies, Inc.
Stephen D. White, Cobb County, GA
The construction of the new Atlanta Braves baseball stadium in Cobb County, Georgia is used to illustrate a methodology to detect changes in value over time in the area surrounding the stadium. By applying common GIS thematic mapping techniques and advanced spatio-temporal modeling methods, the overall effect that a major building investment has on an area may be quantified.

4:15 pm - 5:15 pm

COMMERCIAL PROPERTY
International Property Measurement Standards in Assessing
Gary J. McCabe, CAE, Brookline, MA
Building measurement is a fundamental basis for property valuation. International Property Measurement Standards will be explained letting attendees know why IAAO has joined the efforts of more than fifty-six organizations world-wide to develop the IPMS.

EMERGING ISSUES
Prop. 13, Then and Now
Raymond McCormick, Los Angeles County, CA
It is probably safe to say that no single piece of legislation has affected property tax assessment as much as California’s Proposition 13. But what ignited the so called “California Tax Revolt”? This presentation will explore the history of California property assessment, then explore the political missteps, failed reforms and the individual players that enabled the voters of California to take property tax legislation into their own hands, and how Prop 13 became a catalyst for property tax reform across the country.

INTERNATIONAL ISSUES
Alternative Uses of Mass Appraisal Data in Lithuania
Ruta Kliunkiene, MA, State Enterprise Centre of Registers
This presentation will demonstrate a range of alternative uses for Lithuania’s mass valuation system: meeting other (non-taxation) state economic needs, providing sales data to property professionals and publishing comprehensive property data online for public use.

MANAGEMENT AND PERSONAL DEVELOPMENT
Managing Change
Patrick Miller, Mississippi State University
Terence Norwood, MPA, Mississippi State University
Every individual and organization faces change at some point. Participants will gain insight about the dynamics of the change process. As leaders, they will learn how to influence the process through an interactive and fast-paced learning experience.

RESIDENTIAL
Developing Effective Age Models
Errol E. Williams, PhD, Harris County Appraisal District, TX
Depreciation models are a function of age that reflects the condition of properties. Remodeling a property creates an effective age that differs from the actual age. However, similar to depreciation, estimating effective age has been very challenging. Using residential sales data, this presentation outlines a procedure to estimate Effective Age.
TECHNOLOGY TRENDS AND TOOLS
Using Technology in Data Collection
Marya D. Crigler, Travis Central Appraisal District, TX
Michael Kasper, Travis Central Appraisal District, TX
John E. Robins, Travis Central Appraisal District, TX
Using devices such as laser tools, drones and standardized class calculators to enhance uniformity, accuracy and efficiency in the assessing office.

Wednesday, September 27, 2017

8:00 am - 9:00 am

PLENARY
Valuing the Las Vegas "Strip" -- Challenges & Limitations
Colette R. Black, Certified Personal Property Tax Appraiser, Certified Real Property Tax Appraiser, Clark County, NV
Caroline Doherty, MAI, Master's in Taxation, MBA, Clark County, NV
Amy L. Mills, Certified Personal Property Tax Appraiser, Certified Real Property Tax Appraiser, Clark County, NV
Jill Wood, Certified General Appraiser, Clark County, NV
This presentation will illustrate some of the unique challenges and limitations in valuing the Las Vegas “Strip” including Marshall & Swift Occupancy limitations, Cost Rankings & Occupancy challenges. It will also highlight many of the challenges involved with the iconic tourist attractions with regards to Real Property vs. Personal Property e.g. High Roller, Eiffel Tower, Grand Canal Shoppes. There will also be an interactive audience participation segment with “prizes.”

9:15 am - 10:15 am

PLENARY
Valuation of Underperforming Regional Malls
Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors, Inc.
This plenary will present a detailed treatise on the valuation of underperforming regional malls to include mall classification criteria, analysis of historical performance metrics, identification of and analysis of comparable sales and consideration and ranking of approaches to value, valuation methods, and techniques. Useful data analysis formats will be presented for use in actual valuation assignments.

10:30 am - 11:30 am

AGRICULTURAL
Agricultural AVM's: Feasibility and Relevance
Paul E. Bidanset, MA, PhD (Candidate), Newport News, VA
Automated valuation models (AVM’s) are common throughout residential, commercial, and even industrial mass appraisal valuation approaches. This presentation will evaluate the feasibility and relevance of using AVM’s to determine the market value of agricultural properties.

COMMERCIAL PROPERTY
Valuation Challenges: Cap Rate, Highest and Best Use, RCN
Stephen Wagner, MAI, SRA, AI-GRS, The Appraisal Institute
This session will provide a framework for understanding the unique valuation challenges of capitalization rate development, using replacement vs. reproduction costs, and highest and best use analysis as they relate to the valuation approaches. Through discussion and case studies, attendees will better understand these approaches to valuation, and how they correlate to the assessment of property.
INTERNATIONAL ISSUES

Property Tax Systems and Data Accuracy: Korea and the US
Su Yeon Jung, PhD, Jeju National University
This presentation compares data used in the Korean and American property tax systems and examines the accuracy of property tax assessments in both countries. The accuracy of data entered into property tax calculations can shed light on the working environment of appraisers in South Korea and the US.

MANAGEMENT AND PERSONAL DEVELOPMENT

Keeping Citizens Informed Through Social Media
Clarence Mingo, Esq, Franklin County, OH
David O’Neil, Esq, Franklin County, OH
Communication with citizens and stakeholders alike is integral for any governmental agency. This program explores how social and mass media can effectively be used to educate taxpayers and those interacting with the property assessor’s office.

MANAGEMENT AND PERSONAL DEVELOPMENT

The New CEAA Assessment Practices Self-Evaluation Guide
Calvin A. Kent, PhD, AAS, Marshall University
Dinah L. Kilgore, Certified General Appraiser, El Paso Central Appraisal District, TX
Deborah Nielsen, Certified General Appraiser, Weber County, UT
Alice J. Weinberg, Seminole County, FL
This presentation will provide a review of changes to the instruction manual and submission for the Certificate of Excellence in Assessment Administration (CEAA). A detailed look at each chapter’s new language and requirements and assisting members in understanding the whys and hows of what was done.

TECHNOLOGY TRENDS AND TOOLS

Resolving Disputed Assessments Online
Roland H. Altinger, CAE, CTA, RPA, Harris County Appraisal District, TX
Keith Bethel, MIS, Harris County Appraisal District, TX
Michael P. Brady, CTA, Ocean City, NJ
During the past decade, efforts to use technology to enable disputed assessments to be resolved online have grown from a few innovative assessment offices into hundreds of jurisdictions. This presentation will report the results of a year-long IAAO funded study of technology currently being used to enable online resolution of disputed assessments.

1:00 pm - 2:30 pm

COMMERCIAL PROPERTY

Mineral Valuation for Taxation, Part 1
Jeffrey R. Kern, Resource Technologies Corporation
This two-part presentation will focus on the procedures used to value mineral operations and reserve properties. The speaker will cover Valuation of Coal, Oil, Gas, Aggregate and Industrial Mineral Operations and Reserves.
COMMERCIAL PROPERTY
Roles and Goals for Formal Assessment Appeals
Ellen G. Berkshire, Esq, Verros, Lafakis & Berkshire
Andrea D. Crumback, Esq, Mika Meyers PLC
Rich Fosburg, Ryan, LLC
David M. Heinowski, Heinowski Appraisal and Consulting, LLC
Martin D. Marshall, Lenawee County, MI
Kenneth W. Voss, CAE, Kenneth Voss & Associates
This presentation allows for a unique review of the motivations and how they are play out by the participants of a large formal assessment appeal. The roles, goals and objectives of each side will be explored in order to highlight presentations to and perception by a trier of fact. Is this deciding factor in a large formal appeal a matter of fact, or that of perception?

INTERNATIONAL ISSUES
Success Factors for a System for Property Taxation
Benjamin P.P. Bervoets, MSc, Netherlands Council for Real Estate Assessment
Ruud M. Kathmann, Netherlands Council for Real Estate Assessment
Marco Kuijper, MSc, Netherlands Council for Real Estate Assessment
This presentation will demonstrate how the Netherlands has developed a stable and well accepted system. The presentation will show the fundamental choices made to continuously improve the system.

MANAGEMENT AND PERSONAL DEVELOPMENT
Engaging the Adult Learner, Part 1
Kirk F. Boone, PPS, MAI, UNC School of Government
Rob Moore, MS, MPM, UNC School of Government
This is a two-part presentation. Attendees in Part 1 will learn about best practices for teaching adult learnings and understand how these principles are demonstrated and supported within an ideal IAAO classroom. Additionally, attendees will learn constructive ways to structure and deliver their instruction in a way that is effective and engaging with PowerPoints.

MANAGEMENT AND PERSONAL DEVELOPMENT
Media Coverage of the Assessment Industry
Mike D. Ardis, APR, MSJ, IAAO
Matt Clark, Newsday
Jake Parkinson, Tooele County, UT
Keith Robison, IAAO
Following a number of high profile stories on the assessment industry over the past year, IAAO is offering a review of how the assessment industry is covered in the media and tips for understanding what is important to a reporter.

TECHNOLOGY TRENDS AND TOOLS
In-House Reappraisal with Limited Staffing
Daniel T. Anderson, Data Cloud Solutions, LLC
Anita L. Lopez, Esq, Lucas County, OH
James E. Molnar, AAS, Lucas County, OH
97% of Ohio counties outsource their countywide reappraisal. Lucas County is one of just a few counties that aim to keep their reappraisal in-house. They have utilized cutting-edge technology, inserted throughout various stages of their reappraisal, to take a more logical and less resource intensive approach to the reappraisal process.

2:45 pm - 3:45 pm
COMMERCIAL PROPERTY
Mineral Valuation for Taxation Part 2
Jeffrey R. Kern, Resource Technologies Corporation
This two-part presentation will focus on the procedures used to value mineral operations and reserve properties. The speaker will cover Valuation of Coal, Oil, Gas, Aggregate and Industrial Mineral Operations and Reserves.

INTERNATIONAL ISSUES
Property Tax Appeals - International Experience
Katherine Gillis, Property Valuation Services Corp. of Nova Scotia
Paul Sanderson, JP, LLB, (Hons), FRICS, FIRRV, International Property Tax Institute
This presentation will look at how property tax appeals are handled in various jurisdictions around the world. It will focus on the United Kingdom which has the highest rate of property tax appeals and Australia which has one of the lowest property tax appeal rates in the world. It will also draw comparisons with other jurisdictions, including the USA.

INTERNATIONAL ISSUES
Beyond the Valuation Report
Roger Messenger, FRICS, FIRRV, REV, M, FRICS, FIRRV, REV, MCIAr, Wilks Head and Eve LLP
Valuers need to provide additional benefits to Clients beyond a valuation figure. Sophisticated databases and analytical software require a refocusing of the Valuer’s skills to add Client benefit. This presentation will provide a look by case study at how a Valuer can be of greater benefit to a Client and thus permit and add to Valuer remuneration. The challenge of different markets internationally dependent on real estate market maturity - the European experience in TEGoVA - The Valuer in 2017 - more art, less science?

MANAGEMENT AND PERSONAL DEVELOPMENT
Engaging the Adult Learner, Part 2
Bradley A. Eldridge, MAI, Douglas County, KS
Willa Jessee, MSEd, IAAO
This is a continuation of a two-part session. Attendees in Part 2 will discuss the Science of Engaging the Adult Learner. Included will be theory, research, and feedback data from the classroom perspective. Educators will learn how to engage the audience for an effective learning experience.

TECHNOLOGY TRENDS AND TOOLS
How to Increase Your Tax Roll Using Artificial Intelligence
Conrad T. Comeaux, Lafayette County, LA
Bill Floyd, Dito, LLC
Michael T. Sarver, Assessure Systems
Once considered the realm of science fiction, artificial intelligence (AI) is now becoming integrated into our daily lives. For assessing officers, who are being presented with more and more big data to manage, AI is an important tool allowing for the organization and analysis of massive amounts of information that are beyond the capabilities and accuracies of manual processing. Using expert descriptions of the technical requirements and computational architecture, along with case studies from parishes across Louisiana, learn more about this exciting technology, and how it can benefit your office, staff and constituents.