

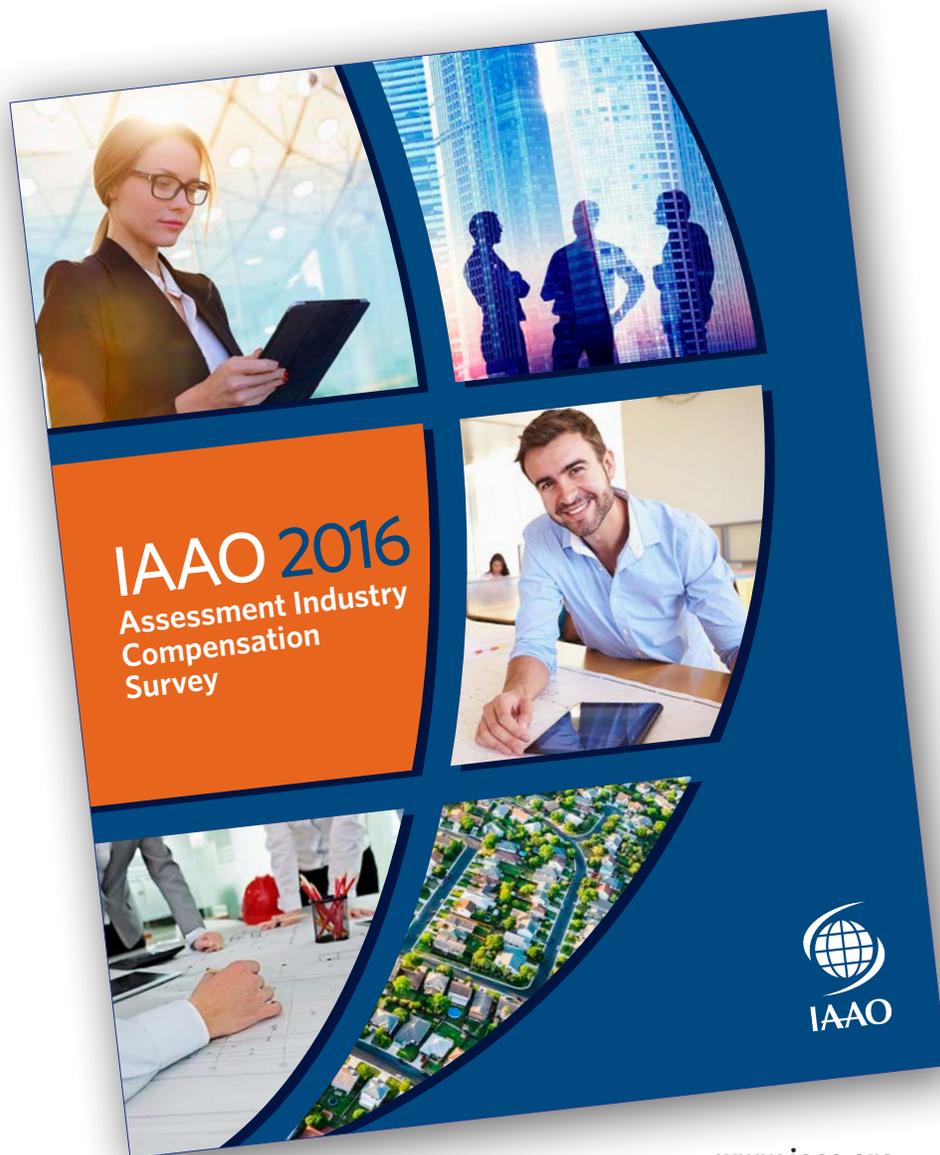
# Changing of the Guard Revisited

*Chris Bennett*



# NOW AVAILABLE!

## IAAO 2016 Assessment Industry Compensation Survey



IAAO recently conducted an important survey regarding industry compensation and benefits to discover trends and establish a baseline for future studies. This data will serve the career development needs of assessors and help attract young professionals to the field of assessment.

The final report will be available in March. Here are just a few of the results you will find in the report.

- In the next nine years, 48% of respondents plan to retire or leave the assessment industry
- The annual base salary for IAAO members was reported at \$66,000 while nonmembers was found to be lower at \$56,800
- IAAO designees earn \$1,700 more than non-designees

### Pricing

eBook	\$199 Member \$399 Nonmember
Printed Book	\$249 Member \$449 Nonmember

The *IAAO 2016 Assessment Industry Compensation Survey* is now available for sale at [www.iaao.org](http://www.iaao.org).

[www.iaao.org](http://www.iaao.org)

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## IAAO Hosts Korean Visitors

Representatives of the Korea Association of Property Appraisers (KAPA), an IAAO affiliate member, visited IAAO headquarters from February 28 to March 3 as part of an extended visit to the United States.

KAPA Vice President Hyun Cheol Jin, Jin Woo Jang, Hyun Bae Ji, and Su Yeon Jung visited the Kansas City office of IAAO.

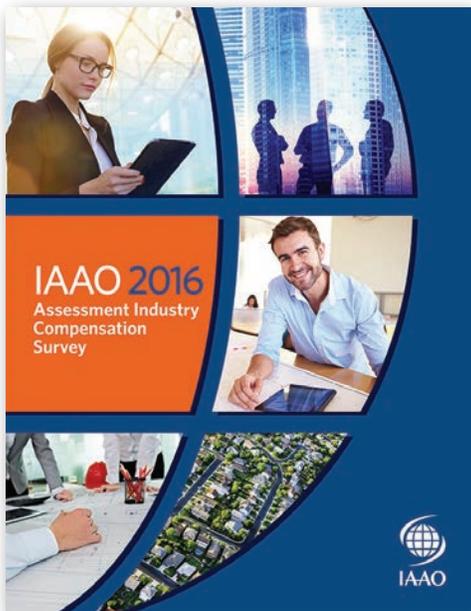
Additionally, the KAPA representatives visited Nations Valuation Services, an appraisal management company in Prairie Village, Kansas; John Moser, an appraiser who specializes in right of way appraisals; Dan Craig, a fee appraiser; Eric Thompson, a right of way appraiser with the Missouri Department of Transportation; Mark Stiles, President of the International Right of Way Association; and Hampton Williams an ombudsman with the State of Missouri.

Following planned visits in the Kansas City metropolitan area, several of the KAPA representatives attended the 2017 GIS/CAMA Technologies Conference in Chattanooga, Tennessee.

## IAAO Industry Compensation Survey Is Now Available

The *IAAO 2016 Assessment Industry Compensation Survey* is now available through the IAAO store as an eBook or a printed version.

The compensation survey is the only survey in the assessment profession gathered at a national level in the United States that includes a standardization of hundreds of job descriptions.



Representatives of the Korean Association of Property Appraisers (l to r) Jin Woo Jang, Hyun Cheol Jin, Hyun Bae Ji and Su Yeon Jung toured IAAO headquarters in Kansas City with Special Projects Manager, Leann Ritter (left).

Pricing for the eBook is \$199 for IAAO members and \$399 for nonmembers. Printed copies are \$249 for members and \$499 for nonmembers.

The survey provides an in-depth analysis of compensation levels for assessment professionals defined by the widest number of job descriptions possible.

The survey also provides information from the approximately 3,000 respondents on compensation by experience, education level and size of jurisdiction.

The last completed IAAO Salary Survey was in 1996, preceded by an almost identical survey in 1990.

## Compelling PowerPoints Focus of May IAAO Webinar

"Delivering Compelling and Captivating PowerPoint Presentations" will be the focus of the May webinar.

Rob Moore, UNC School of Government, will present the webinar at noon on Wednesday, May 17.

The webinar will cover best practices for incorporating color and aligning text and images; techniques for removing backgrounds and color of images; how to use the Slide Master to make presentation wide changes; and how to use built-in PowerPoint tools and functionality.

Webinars are \$45 for members and \$90 for nonmembers. Visit [www.iaao.org/webinars](http://www.iaao.org/webinars) to register.

Registration is still open for the April 19 webinar, "Experts on Evidence."

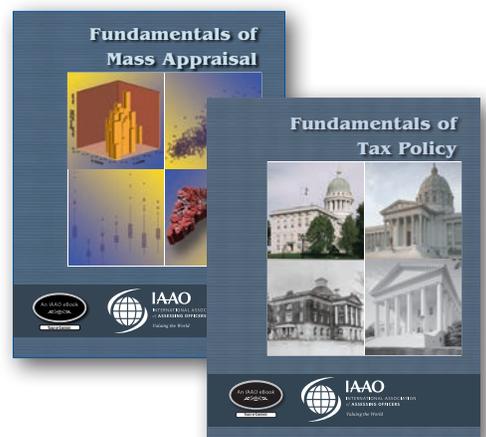
## Two More Textbooks Available As IAAO eBooks

Three IAAO textbooks are now available for sale as eBooks in the IAAO Store. *Fundamentals of Tax Policy (FTP)* and *Fundamentals of Mass Appraisal (FMA)* join ranks with *Property Assessment Valuation (PAV)* as digital-rights-protected eBooks.

The eBook version of *PAV* was released in January 2017. Through the end of June, *FMA* will be available at an introductory price of \$44. *FTP* will be available at an introductory price of \$48.

As digital-rights-protected eBooks, they can be downloaded to a maximum of six devices tied to a registered Adobe account.

Full details on the download process and eBook requirements are available in the IAAO Store.





## FROM THE PRESIDENT

Randy Ripperger, CAE

Dear IAAO Members,

This issue of *Fair & Equitable* includes a number of articles about IAAO activities that illustrate our involvement with our members, chapters and affiliates, international partners, and the world we live and work in. IAAO collaborated with The World

Bank to conduct The World Bank Land and Poverty Conference 2017, “Responsible Land Governance—Towards an Evidence-Based Approach.” It is a great example of the progress being made by our organization. The event was attended by Executive Director Ron Worth, IAAO staff members Larry Clark, Margie Cusack, and Charley Colatruglio and me. Involvement with this group presents an opportunity to discover new ways that IAAO can contribute on the world stage. A brief overview of that event can be found on page 42.

An article by Paul Bidanset titled “Professional Trends among U40s in the Assessment Industry” draws information from the comprehensive *IAAO 2016 Assessment Industry Salary Survey*. The feature article, “Changing of the Guard Revisited,” also draws information from the survey and other sources. The information in these articles is just a small sampling of the comprehensive information that was collected in the salary survey. The published survey is available in the IAAO Store in both printed and eBook formats.

### Leadership Days

This issue features summary reports on the activities of IAAO volunteer committees that met at Leadership Days in February (page 17). It is always impressive to read about the many activities that are being pursued by these dedicated volunteers. The IAAO officers were kept busy visiting each subcommittee to listen to updates, provide guidance when requested, and ensure that all activities are being coordinated. Twelve subcommittees met in person at the event. Approximately 100 people attended to share ideas and make progress on important projects. The Associate Member Subcommittee was scheduled to attend but many subcommittee members were unable to get timely flights because of poor travel conditions on the east coast.

I am so impressed with the quality of our volunteers that we have on our committees. I can’t tell you how much I appreciate the hard work they do for our members and for IAAO.

Leadership Days finished its opening session with a fascinating overview of IAAO history by long-time member Richard Almy. The perspectives shared by Mr. Almy and other longtime members help to shape how IAAO and its members will see the future. I appreciate the clarity that history can bring to the present and to the IAAO planning process.

The IAAO strategic long-range plan, which was adopted in 2015, was analyzed, evaluated, and adjusted by the Executive Board at the January Board meeting. The result of that process was a draft strategic plan that was shared with the committees. Each committee was asked to review the goals and provide feedback including prioritizing the strategies related to the goal most relevant to each respective committee. This feedback will be reviewed by the Executive Board at the April meeting where the Board will finalize adjustments and

(continued on p. 6)

# FAIR & EQUITABLE

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of ASSESSING OFFICERS

## **OSLO, NORWAY**

**Property tax bills skyrocket in Oslo**  
(published February 27, 2017)

by Nina Berglund

Article discusses a 50 percent increase in the property tax rate in Norway's capital city, Oslo. The increase is combined with a substantial increase in home values creating a large and unexpected financial burden for many property owners in the city. The rate increase was initiated by the Labour Party who recently came into power there.

<http://www.newsinenglish.no/2017/02/27/property-tax-bills-skyrocket-in-oslo/>

## **WISCONSIN, UNITED STATES**

**Wisconsin—Property Tax: Billboard Permits Taxed as Real Property Did Not Violate Constitution**  
(published February 24, 2017)

by CCH Tax Group

Article discusses a decision by the Court of Appeals of Wisconsin that billboard permits in the Milwaukee were properly taxed as real property because they are inextricably tied to the land.

<http://news.cchgroup.com/2017/02/24/wisconsin-property-tax-billboard-permits-taxed-real-property-not-violate-constitution/>

## **AUSTRALIA**

**RBA wary on property tax break changes**  
(published February 24, 2017)

by Belinda Merhab, Australian Associated Press, News.com.au

Brief news item discusses a report by Philip Lowe, Governor of the Reserve Bank of Australia, about the potential negative consequences that tax breaks changes for investors might have on the Australian housing market.

<http://www.news.com.au/national/breaking-news/rba-wary-on-property-tax-break-changes/news-story/d8b9aa4c81cc57979b5b1fd39ca5e5e5>

## **CHINA**

**China can manage financial risks if property tax introduced-state media**  
(published February 27, 2017)

by Reuters, *Daily Mail.com*

Article reports on the ability of China to successfully manage a drop in housing prices and subsequent financial risk if a long-discussed property tax is implemented. The article cites an opinion that the market could withstand up to a 20 percent decline in house prices.

<http://www.dailymail.co.uk/wires/reuters/article-4263430/China-manage-financial-risks-property-tax-introduced-state-media.html>

## **UTAH, UNITED STATES**

**Lawmakers douse bill to restrict property tax subsidy for water**

(published February 23, 2017)

by Amy Joi Donoghue, *Deseret News*

Article discusses defeated Utah bill SB151, which sought to limit property taxes collected by the state's largest water districts. The bill was intended to decrease reliance on taxing structures to support water programs and limit the ability to issue bonds backed by tax revenues.

<http://www.deseretnews.com/article/865674086/Lawmakers-douse-bill-to-restrict-property-tax-subsidy-for-water.html>

## **TEXAS, UNITED STATES**

**Texas—Property Tax: High Court Finds Components of Oil Refinery Assessment Can Be Compared** (published February 28, 2017)

by CCH Tax Day Report

Article discusses a Texas Supreme Court decision that an oil refinery can divide a single tract into multiple accounts for purposes of property tax valuation appeals just as an appraisal district can for valuation purposes.

<http://news.cchgroup.com/2017/02/28/texas-property-tax-high-court-finds-components-oil-refinery-assessment-can-compared/>

## **BRITISH COLUMBIA, CANADA**

**What can we learn from Vancouver's property tax experiment?**

(published February 27, 2017)

by Verdict

Article discusses a 15 percent tax imposed on foreign buyers of properties in Vancouver. The added tax was successful in reducing an escalating bubble in property values because of speculative investment. The article credits the broad scope of the program affecting all residential property types as a reason for its success. The article also compares similar programs in other bubble markets that were not as successful due to limited scope.

<http://www.verdict.co.uk/can-learn-vancouvers-property-tax-experiment/>

## **WASHINGTON, UNITED STATES**

**Murray's homeless solution: A big property tax**  
(published March 9, 2017)

by David Kroman, *Crosscut*

Coverage of a proposal to increase taxes in Seattle to battle homelessness.

<http://crosscut.com/2017/03/murray-property-tax-homelessness-hanauer/>

## Hints on Attaining the Certificate of Excellence in Assessment Administration

*Dinah L. Kilgore*

The TAAD-IAAO chapter met during the TAAD 36th Annual Conference in Houston, Texas, in February. The conference was a big success with a sellout of 44 vendors, a record number of attendees at 880, numerous educational opportunities, and of course lots of networking and fun.

IAAO President Randy Ripperger, CAE, gave a gracious welcome, and spoke during the chapter presentation and at the chapter meeting on the importance of IAAO membership and education. He was there to swear in TAAD's new officers.

The IAAO chapter meeting featured a presentation on the Certificate of Excellence in Assessment Administration (CEAA) and the benefits a district receives through achieving it. Rick Kuehler, Angie Bellard, and Dinah Kilgore described the pros of earning the CEAA. A major benefit in Texas is the pass a district can receive on part of the Methods and Procedures audit conducted by the state comptroller. Chapters in *Assessment Practices: Self-Evaluation Guide* were broken down with emphasis on the changes that will be occurring with the release of the new 5th edition in the fall. Guidelines and helpful hints on writing, working with a mentor, and undertaking the application process were provided.

The presenters stressed that the TAAD-IAAO chapter has set aside funds to assist districts with the application fee. There was discussion on how the chapter can help and what members would need as the chapter continues to grow. One of the best parts of the presentation was testimony and discussion with districts that have already received the CEAA. A current district recipient commented that the CEAA is the "highest mark of professionalism in the industry." The Texas chapter has set a goal to have more CEAs than any other state. Look out Florida!



*IAAO President Randy Ripperger, CAE, administers the oath of office to new TAAD Chapter officers.*

## Calendar of Events

Local • Regional • International

### **Royal Institute of Chartered Surveyors**

5th Annual Summit of the Americas  
May 1–3, 2017  
Chicago, Illinois, United States  
<http://www.rics.org/us/training-events/summit-of-the-americas/>

### **Alberta Assessors' Association**

Annual Conference  
May 3–5, 2017  
Red Deer, Alberta, Canada  
<http://www.assessor.ab.ca/content/1/WelcomeToAlbertaAssessors>

### **American Community Survey Data Users Group**

2017 ACS Data Users Conference  
May 11–12, 2017  
Alexandria, Virginia, United States  
<https://acsdatacommunity.prb.org/p/conferences>

### **Northeastern Regional Association of Assessing Officers**

2017 NRAAO Conference  
May 21–24, 2017  
Mystic, Connecticut, United States  
<http://www.nraao.org/about/future-conference-locations/>

### **Appraisal Institute Canada and Appraisal Institute**

2017 International Valuation Conference  
June 8–11, 2017  
Ottawa, Ontario, Canada  
<http://www.appraisalinstitute.org/annual-conference/>

### **North Central Regional Association of Assessing Officers**

2017 NCRAAO Conference  
June 19–22, 2017  
Wichita, Kansas, United States  
<http://www.ncraao.org/2017ConfLocation.htm>

### **National Association of Counties**

2017 NACo Annual Conference  
**REGISTRATION IS OPEN NOW**  
July 21–24, 2017  
Franklin County, Ohio, United States  
<http://www.naco.org/events/nacos-82nd-annual-conference-exposition>

Submit event information with name, date, place, and contact information to [bennett@iaao.org](mailto:bennett@iaao.org).

adopt the updated strategic plan. Implementation and monitoring will follow and will require focus and discipline—that is the key to success.

Also at the April Board meeting, the Executive Board will review the volunteer structure and makeup of its committees with the goal of keeping them relevant and efficient. This is an exciting time for IAAO; there are so many new opportunities on the horizon. It is essential that we position ourselves to meet the demands of a dynamic world with limited resources and expanding needs.

### Networking with IAAO Partners

A spotlight article on page 5 highlights the Texas Association of Appraisal Districts (TAAD) 36th Annual Conference held in Houston, Texas, February 19–22. I was fortunate enough to attend this outstanding meeting of a very large and active chapter of IAAO. The Texas Association of Appraisal Districts held their annual meeting at this conference and I was honored to administer the oath of office for incoming chapter officers. They also conducted an excellent presentation about the IAAO Certificate of Excellence in Assessment Administration program called “Earning your CAD’s CEAA.” I learned that chapter representative Rick Kuehler has set a goal regarding CEAA recognition and his beloved state of Texas—he won’t retire until his goal is met. Ask him to describe it the next time you see him. The conference had 880 attendees and there were 44 exhibitors displaying products and services.

President-Elect Dorothy Jacks, AAS, Executive Director Ron Worth, CAE, and a number of IAAO staff attended the 2017 GIS/CAMA Technologies Conference in Chattanooga, Tennessee. IAAO jointly sponsors this conference with

the Urban and Regional Information Systems Association. This year, the conference offered more educational credits to IAAO members than it ever has. In 2018, the conference will be in Houston, Texas. The location presents an ideal opportunity to work with TAAD to make it one of the best GIS/CAMA conferences ever.

I was able to attend the 2017 National Association of Counties (NACo) Legislative Conference in Washington, D.C., from February 25 to March 1. The meeting focused on federal policy issues that affect counties. Paul Petersen, Maricopa County Assessor (AZ), and I shared the stage for a presentation, “Investing in County Priorities: Strategies for Effective Property Tax Administration.” Both IAAO and NACo continue to strengthen our partnership by collaborating on issues that we have in common.

### Elections

It is almost time for members to start thinking about candidacy for the 2018 Executive Board. In 2016, there was a wide selection of candidates. I encourage members who have been involved with IAAO to consider this next step in leadership. The Nominating Subcommittee met in March to prepare for the election process. A Call for Candidates will be sent to members in May.

The board is scheduled to meet April 21–22 in New Orleans, Louisiana. There are plans to share more about Vision 2020 and how the Executive Board sees it evolving after that meeting.

Sincerely,

*Randy Ripperger, CAE*

IAAO Conferences, Seminars, Meetings, and Webinars		
Event	Location	Dates
Webinar: Experts on Evidence	Online	April 19, 2017
Executive Board Meeting	New Orleans, Louisiana	April 21–22, 2017
Executive Board Meeting	Boston, Massachusetts	July 14–15, 2017
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
Fall Leadership Days	Kansas City, Missouri	October 20–21, 2017
International Research Symposium	Madrid, Spain	October 30–31, 2017
Executive Board Meeting	San Francisco, California	November 17–18, 2017
38th Annual Legal Seminar	Seattle, Washington	December 7–8, 2017
Spring Leadership Days	Kansas City, Missouri	February 9–10, 2018
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018
IAAO 85th Annual International Conference on Assessment Administration	Niagara Falls, Ontario, Canada	September 8–11, 2019



## Tax Benefits and Hiring Practices

Can a city mandate that building contractors follow certain hiring practices for a project to qualify for beneficial property tax treatment? According to a recent ruling by the Third Circuit U.S. Court of Appeals, the answer hinges on whether the city is acting as a market participant or as a regulator.

The city of Jersey City, New Jersey, in an attempt to encourage redevelopment, was offering property tax exemptions to developers who would build their projects in designated areas. To receive the tax benefit, however, the city demanded the developer sign a project labor agreement (PLA) that required all building contractors and subcontractors to hire only union labor. Failure to comply with this rule would not only cause the developer to lose the exemption but also result in a penalty of “three times the conventional real estate taxes.” The litigation was brought by a trade association of merit-pay builders and several nonunion contractors who claimed that the PLA discouraged nonunion companies from bidding on these types of projects because the companies would have to either hire new workers through a union hall without regard to their own hiring standards or force their current employees to work under union labor conditions that the workers did not choose.

### The City Acts as Regulator

The appeals court determined that the city was acting as a regulator in this instance. This finding opens the door to the builders’ contentions that the hiring requirement runs afoul of federal labor law and constitutional protections. The U.S. district court had ruled that the city was functioning as a market participant. In the role of market participant, the district court said, the city was free to negotiate whatever terms it wanted just like any other purchaser. The result was the builders had no claim.

To qualify as a market participant, the appeals court explained, the city would have to show a proprietary interest in the redevelopment project. The city could accomplish this if it provided funding for the project; if it owned or managed the completed property; if it hired, paid, or directed the contractors in the completion of the project; or if it purchased or sold the goods and services created by the project. Since the city’s participation, in this instance, was to provide a tax incentive to a private developer to encourage construction using private funds of a privately owned building in a designated area, it was acting in the role of a regulator, the court said.

### Exemption is not Financing

The court rejected the city’s notion that supplying a tax incentive gave the city a proprietary interest because the exemption acts as a financing subsidy. In granting an exemption, the city is only reducing the developer’s tax burden for a time, the court noted. The exemption does not fund the developer’s services or purchase the goods and services used in the project as required of market participants, nor does it give the city an ownership interest in the property. Furthermore, the assessment and calculation of taxes, of

which granting tax incentives is a part, represents a “primeval government activity,” the court stated.

The court also rejected that city’s claim that it has a proprietary interest in tax-abated projects because the projects improve the city’s economy and thus have the potential to increase the city’s tax revenue stream. Characterizing the supposed relationship as tenuous, the court said that designating certain areas for redevelopment and approving the projects that receive tax incentives does not bestow upon the city a proprietary interest in a property. The prospect of a general increase in tax revenues is not equivalent to the direct financial interest that a market participant would have in a property, the court said.

With the appeals court ruling, the case has been remanded to the U.S. district court for further examination of the objections raised by the builders’ group. Among the key issues that the court will review:

- The agreement removes employees’ right under the National Labor Relations Act (NLRA) to choose to join—or not join—a union as they see fit.
- The provision prohibiting strikes or lockouts removes “certain self-help tools” that the NLRA prescribes to maintain the balance of bargaining power between employers and employees.
- The mandate that 20 percent of work hours be performed by city residents enrolled in union apprenticeship programs violates the U.S. Constitution’s dormant Commerce Clause because it favors in-state residents to the exclusion of their out-of-state competitors.
- The apprenticeship requirement also violates the Employee Retirement Income Security Act (ERISA) as it relates to employee benefit plans.

*(Associated Builders of New Jersey, Inc. v. City of Jersey City, U.S. Court of Appeals, Third Circuit, No. 15-3166, September 12, 2016)*

## Tax Benefits and First Responders

Florida has extended a property tax exemption to homes owned by first responders who have been totally and permanently disabled as a result of a line-of-duty injury. Homestead property tax exemptions are currently available to spouses of first responders killed in the line of duty. A ballot measure proposing the new exemption was approved by Florida voters in the November 2016 election by an 84-16 margin. The exemption took effect January 1, 2017.

For the purposes of the exemption, a first responder is defined as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

*(Florida Ballot Measures, Amendment 3, Tax Exemption for Totally and Permanently Disabled First Responders, November 8, 2016; Florida Constitution, Article VII, section 6f, and Article XII)*

Members who would like assistance with accessing materials may contact Mary Odom, Director of Library Services at 816/701-8117 or e-mail her at [library@iaao.org](mailto:library@iaao.org).

<b>New Electronic Resources—Access the fulltext in LibraryLink.</b>			
<b>Title</b>	<b>Publisher or Journal Title/Date</b>	<b>Author(s)</b>	<b>Description</b>
Airbnb: a case study in occupancy regulation and taxation	<i>The University of Chicago Law Review Dialogue</i> /2015	Roberta A. Kaplan and Michael L. Nadler	Discusses some of the specific issues that have confronted Airbnb, with a particular focus on New York, one of its largest markets. Part I discusses the impact that Airbnb has had on local communities. Part II focuses on the legal regime within which Airbnb operates. Lastly, Part III addresses Airbnb's collaborative response to the New York attorney general.
Big box break up: Retail experts puzzle out shrinking store footprints and excess space	CCIM Institute May/ June 2016	Beth Mattson-Teig	This article focuses on retail store vacancies and possible solutions for the empty spaces.
Can short-term rental arrangements increase home values? : A case for AirBNB and other home sharing arrangements	<i>Cornell Real Estate Review</i> /2015, 13 (1)	Jamila Jefferson-Jones	This article looks at the concept of sharing economy as it impacts housing prices and the growing conflict playing out between home sharing and local regulations.
City fiscal conditions: 2016	National League of Cities/2016	Christiana McFarland and Michael A. Pagano.	The City Fiscal Conditions Survey is a national survey of finance officers in U.S. cities conducted in the spring-summer of each year. NLC's latest report provides a fiscal snapshot of cities based on a survey of revenues and expenditures as well as policy actions and priorities.
Competitive alternatives: KPMG's guide to international business locations costs	KPMG/2016	KPMG	Competitive Alternatives is designed to provide information to business executives, economic developers and policy makers. This 2016 edition compares business costs for locations, sectors, and cost factors. The 10 countries included in this study are: Canada, Mexico, the United States, France, Germany, Italy, the Netherlands, the United Kingdom, Australia, and Japan. Property taxes within each country are also discussed.
Dark-store tax fight shines light on commercial property values	<i>The Rivard Report</i> / February 12, 2017	Shari Biediger	Provides insight as to how the dark store theory is beginning to move into Texas. This will be the first case in Texas prompting the author to provide details as to what is at stake in Texas should Bexar County Appraisal District lose the case.
The fiscal impact of local property tax abatement in Indiana	<i>Journal of Public and Nonprofit Affairs</i> / 2016, 2 (2)	Michael Hicks and Dagny Faulk	Property tax abatement is widely used by local governments in the U.S. with the goal of attracting and retaining businesses. This analysis examines the efficacy of such abatement using data on Indiana counties from 2002 through 2011. The analysis suggests that local tax abatement tends to be correlated with higher effective tax rates in a county.
Google Earth: An invaluable tool for valuation professionals	Appraisal Institute of Canada/2016	Jeff Godfrey	This article provides an overview of how Google Earth may be used in assessment offices as a part of the GIS process.
Handbook on residential property prices indices	Publications office of the European Union/ 2013	Statistical Office of the European Communities	The Residential Property Prices Indices (RPPIs) are index numbers measuring the rate at which the prices of residential properties are changing over time. RPPIs are key statistics not only for citizens and households across the world, but also for economic and monetary policy makers.
How big-box retailers weaponized old stores	<i>Bloomberg Businessweek</i> / December 8, 2016	Shannon Pettypiece	In a method pioneered by Michael Shapiro, big box retailers are in the process of lowering their tax assessments by having their new stores compared to sales of older, closed buildings. This method is now known as the 'dark store loophole'. This article describes not only the method, but also the effects it is having on communities where the lowered assessments are having an impact.
New tax sources for Canada's largest cities: What are the options?	<i>IMFG Perspectives</i> / 2016, 15	Harry Kitchen and Enid Slack	This paper sets out a framework for analyzing appropriate tax revenues for large Canadian cities and evaluates the advantages and disadvantages of each.
Owning, using and renting: Some simple economics of the "sharing economy"	National Bureau of Economic Research/ 2016	John J. Horton and Richard J. Zeckhauser	The authors of this article developed a model to analyze sharing economy platforms. The analysis considers both the short and long term aspects of these platforms. This allows for an exploration of the patterns the sharing economy is creating.
Preserving history or hindering growth?: The heterogeneous effects of historical districts on local housing markets in New York City	NYU Furman Center Working Paper/ September 2014	Vicki Been, Ingrid Gould Ellen, Michael Gedal, Edward Glaeser, and Brian J. McCabe	This paper develops a theory of heterogeneous impacts across neighborhoods and exploits variation in the timing of historic district designations in New York City to identify the effects of preservation policies on residential property markets.

## New Electronic Resources (continued)

Title	Publisher or Journal Title/Date	Author(s)	Description
Reforming Proposition 13 to tax land more and buildings less	UCLA School of Law, Law-Econ Research Paper no.16-01	Kirk J. Stark	This article draws attention to a different and additional argument in favor of reforming Prop 13 to adopt a split roll regime. While most arguments for a split roll are rooted in fairness claims relating to the distribution of the property tax burden, this article highlights the efficiency gains from taxing commercial and industrial property at market value.
State and local government workforce: 2016 trends	Center for State & Local Government Excellence/2015	Center for State & Local Government Excellence	This report shares the findings from an online survey conducted by the Center for State and Local Government Excellence. The survey focuses on recruitment, retention, and successful planning as local governments continue to report an increase in hiring and retirements.
State property tax programs in the United States: A review and evaluation of incentives for promoting ecosystem services from private forestland	University of Minnesota/2016	Michael A. Kilgore, Paul V. Ellefson, Travis J. Funk, and Gregory E. Frey	This resource provides a detailed look into the property tax programs developed to promote ecosystem services in private forestland.
State tax preference for elderly taxpayers	Institute on Taxation and Economic Policy/ November 2016	Institute on Taxation and Economic Policy	This policy brief surveys federal and state approaches to reducing taxes for older adults and suggests options for designing less costly and better targeted tax breaks.
Short term rentals (STR), AirBNB and VRBO in Stonington	Economic Development Commission Town of Stonington/2016	Economic Development Commission Town of Stonington	Covers the background of short term rentals in a small town and the argument brewing between rental owners and their neighbors. The Town of Stonington, CT is in the beginning stages of determining what actions need to be taken regarding the debate of short term rentals.
Taxing situation: Property taxes on ag land vary widely by state	<i>Tri-State Livestock News</i> /December 10, 2016	Ruth Nicolaus	Explains the different methods various states employ to value agriculture land.
There doesn't go the neighborhood: Low-income housing has no impact on nearby home values	Trulia's Blog / November 16, 2016	Cheryl Young	In the nation's 20 least affordable housing markets, low-income housing built during a 10-year span shows no effect on nearby home values.
Trial by deposition: Lessons learned in the hot seat	<i>Right of Way</i> / January/February 2017, 64 (1)	Val K. Hatley	The author of this article details his experience giving a deposition for an eminent domain case. He describes not only the tactics used by the opposing attorney, but also methods to overcome said tactics while on the receiving end.
The valuation of landfill disamenities in Birmingham	<i>Ecological Economics</i> / January 2013, 85	Yun Ham, David Maddison, and Robert Elliott	Whilst previous hedonic studies have generally examined the impact on property prices of distance to the nearest active landfill site, this paper presents a study for Birmingham in England in which properties are simultaneously located close to numerous active and historical landfill sites.
Wisconsin Supreme Court clarifies required assessment methodology for section 42 housing	<i>The National Law Review</i> /January 30, 2017	Eric J. Hatchell	The Wisconsin Supreme Court recently rejected the city of Racine's property tax assessments in <i>Regency West Apartments LLC v. City of Racine</i> , 2016 WI 99, clarifying in important respects the appropriate assessment methodology for low income housing tax credit properties.
Workforce of tomorrow	Center for State & Local Government Excellence/2015	Elizabeth Kellar, Joshua Franzel, Amber Snowden, and Christine Becker	This report focuses on how local governments should stay current on what contemporary job seekers are looking for in employment opportunities and makes recommendations on how local governments can improve not only their hiring system, but also their corporate culture to entice younger generations into seeking government jobs.

## New Books (3-week check out)

Title	Publisher/Date	Author(s)	Description
<i>Golf property analysis and valuation: a modern approach</i>	Appraisal Institute/ 2016	Laurence A. Hirsh	Provides the most current information available on the economics and valuation of golf properties.
<i>Uniform appraisal standards for federal land acquisitions</i>	The Appraisal Foundation/ 2016	Interagency Land Acquisition Conference	In updating the Standards for the first time in 16 years, relevant new appraisal methodology and theory were incorporated, new case law was integrated, and appropriate consistency with professional appraisal standards was ensured.

**New Journal Articles—Members may request these articles through LibraryLink.**

Article Title	Journal Title/Date	Author	Description
Analyzing retail store closures	<i>The Appraisal Journal</i> / Fall 2016, 84 (4)	Donald R. Cavan	Discusses recent trends in retail property markets, focusing especially on the increase in store closures.
Assumptions and restrictions on the use of repeat sales to estimate residential price appreciation	<i>Journal of Real Estate Literature</i> /2016, 24 (2)	Donald Epley	The most popular methods to estimate residential price appreciation have been the use of repeat sales with a type of regression. This paper discusses the critical issues that must be addressed in the use of repeat sales.
Automation of property tax collection using information and communication technology: The case of local government authorities in Tanzania	<i>International Journal of Engineering Works</i> / August 2016, 3 (8)	Justice M. Gratton, Kennedy Oriko, and Benedict Anselmi	This paper explores the current procedures used by Local Government Authorities in Tanzania in the administration of property tax and the resulting challenges. In addressing some of these challenges using information and communication technology, this paper proposes a system model which automates the property tax collection processes by utilizing the prepaid energy metering system.
Comments on the concept and definition of highest and best use	<i>The Michigan Assessor</i> /February 2017, 58 (2)	Joseph S. Rabianski	Does the current definition of highest and best use analysis serve as an effective guideline for real estate consultants who are looking for the most appropriate use of a given parcel of land? Critics say no and offer suggestions for alternatives that would provide the insight and flexibility to make making effective, financially feasible recommendations.
The economics of style: Measuring the price effect of neo-traditional architecture in housing	<i>Real Estate Economics</i> / Spring 2017, 45 (1)	Edwin Buitelaar and Frans Schilder	This article studies the effect of vintage architecture styles on housing prices in the Netherlands.
The effects of conditions and context on office buildings sales, 2002–2011	<i>The Appraisal Journal</i> / Fall 2016, 84 (4)	Spenser J. Robinson and Andrew R. Sanderford	Examines the influence of several types of understudied elements of comparison on commercial real estate transaction prices with a goal of developing insight for appraisal practice.
The impact of state foreclosure and bankruptcy laws on higher-risk lending: Evidence from FHA and subprime mortgage originations	<i>Journal of Real Estate Research</i> /October–December 2016, 38 (4)	Qianqian Cao and Shimeng Liu	State foreclosure and bankruptcy laws govern the rights of mortgage lenders and borrowers during foreclosure and bankruptcy proceedings and thereby affect lenders' exposure to credit risk. This paper examines the impact of these laws on the types of mortgages originated. One result found higher-risk loans are less likely to be originated in states with a more generous bankruptcy homestead exemption.
Letters to the editor regarding "Is excess rent intangible?"	<i>The Appraisal Journal</i> / Fall 2016, 84 (4)	Kerry M. Jorgensen and Gary E. Heiland II	Mr. Jorgensen questions the implications the article has for certain markets while Mr. Heiland states concerns with many areas of the article including how USPAP defines intangible property.
Negligent misrepresentation and the "special relationship"	<i>Canadian Property Valuation</i> /2016, 60 (4)	John Shevchuk	This article discusses the circumstances wherein negligent misrepresentation exists and provides an example of when an appraiser escapes liability due to a technicality.
A note on the impact of Prop 13 on effective tax rates, turnover, and home prices	<i>Journal of Housing Research</i> /2016, 25 (2)	Norman G. Miller and Michael A. Sklarz	A known side effect of Prop 13 is the disincentivized concept of selling property in California. This article address how Prop 13's induced reduction of housing for sale has impacted turnover and prices.
Price premiums in waterfront properties	<i>Real Estate Review</i> / Winter 2016, 45 (4)	G.Stacy Sirmans and Emily N. Zietz	Examines the empirical results regarding house price premiums for waterfront properties relative to properties not on the water as discussed in a previously published paper by Dumm, Sirmans, and Smersh.
Residential elements of comparison: transactional adjustments	<i>The Appraisal Journal</i> / Fall 2016, 84 (4)	Arlen C. Mills	Addresses transactional elements of comparison and adjustments, and considers real property rights conveyed, financing, conditions of sale, expenditures made after purchase, and changes in market conditions.
The stabilized capitalization rate	<i>The Appraisal Journal</i> / Fall 2016, 84 (4)	D. Richard Wincott	This article attempts to define a standard point of reference so that "cap rate speak" may develop a new clarity.
Telecom valuation: Metro Vancouver's experience	<i>Canadian Property Valuation</i> /2016, 60 (4)	Renato Jadrijević	This article focuses on Metro Vancouver and the lease arrangements in place regarding telecom operators. This article discusses the various types of telecom sites as well as valuation procedures.
Up close and personal: Reflections on Airbnb and the sharing economy	<i>Real Estate Review</i> / Winter 2016, 45 (4)	Jeffrey A. Cannon	This article explores the regulatory and business constraints that are likely to have a dramatic impact on short term rentals, specifically Airbnb.
Who benefits from the "sharing" economy of Airbnb?	International World Wide Web Conference Committee/ 2016	Giovanni Quattrone, David Proserpio, Daniele Quercia, Licia Capra, and Micro Musolesi	Proposes gathering evidence to help policy makers draft policies to regulate sharing economy platforms by collecting data enough to determine the socio-economic conditions that actually benefit from these platforms.
Wind turbines, amenities, and disamenities: A study of home value impacts in densely populated Massachusetts	<i>Journal of Real Estate Research</i> /October–December 2016, 38 (4)	Ben Hoen and Carol Atkinson-Palombo	This study investigates the effect of planned or operating wind turbines on urban home values.

## New eBooks (14-day digital check out)

Title	Publisher/Date	Author(s)	Description
<i>Advances in automated valuation modeling: AVM after the non-agency mortgage crisis</i>	Springer/2017	Marurizio d'Amato and Tom Kauko	This book addresses several problems related to automated valuation methodologies (AVM). Following the non-agency mortgage crisis, it offers a variety of approaches to improve the efficiency and quality of an automated valuation methodology (AVM) dealing with emerging problems and different contexts.
<i>Depositions in a nutshell</i>	West Academic/2016	Albert Moore	Provides comprehensive descriptions and concrete illustrations of effective strategies and techniques for taking and defending depositions.
<i>Determining the economic value of water: concepts and methods</i>	Taylor and Francis/2014	Robert A. Young and John B. Loomis	Provides the most comprehensive exposition to-date of the application of economic valuation methods to proposed water resources investments and policies. It provides a conceptual framework for valuation of both commodity and public good uses of water, addressing non-market valuation techniques appropriate to measuring public benefits. The book describes the various measurement methods, illustrates how they are applied in practice, and discusses their strengths, limitations, and appropriate roles.
<i>The dimensions of parking</i>	Urban Land Institute and National Parking Association/2010	Urban Land Institute and National Parking Association	Fosters a better understanding of the planning, design, development, and operation of parking facilities.
<i>Feder's succeeding as an expert witness</i>	CRC Press/2008	Harold A. Feder and Max M. Houck	This fourth edition provides the crucial, insider information that today's testifying forensic experts want and need to not only survive, but thrive in deposition and court testimony.
<i>International valuation standards: A guide to the valuation of real property assets</i>	Wiley Blackwell/2016	David Parker	This resource is an essential road map to using the new International Valuation Standards in everyday practice for real estate assets by explaining their content, application and operation. It shows how to value assets including property, plant and equipment.
<i>Multifamily housing development handbook</i>	Urban Land Institute/2014	Aenne Schmitz	Covers best practices and proven techniques for a wide range of multifamily rent housing types and settings. Each aspect of the development process is explained in detail, from market analysis and financing to product design and operations.
<i>Preparing witnesses: A practical guide for lawyers and their clients</i>	American Bar Association/2014	Daniel I. Small	Focuses on improving witness preparation skills and refining skills for delivering witness testimony.
<i>RMeans illustrated construction dictionary</i>	Wiley/2013	R. S. Means Company	This concise student edition of the most widely used dictionary for construction and design professionals, offers clear explanations of essential construction-related terms and concepts.
<i>Testifying in court: Guidelines and maxims for the expert witness</i>	American Psychological Association/2013	Stanley L. Brodsky	This book address key principles involved in being an expert witness through brief essays on real-life scenarios.

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## Thoughtful Innovations: Winning the Distinguished Assessment Jurisdiction Award

*Kate Smith*

Every year, IAAO Awards honor those doing exceptional work in the profession. These awards also offer others a chance to see successful programs and glean ideas. One of the most coveted awards is the Distinguished Assessment Jurisdiction Award which is given to an assessment office that has instituted a technical, procedural, or administrative program that has proven to be an improvement over prior programs. In 2016, this award was presented to Santa Rosa County in Milton, Florida. Property Appraiser Greg Brown and his staff have completed three major projects that enhanced systems and customer experiences and earned them this award.

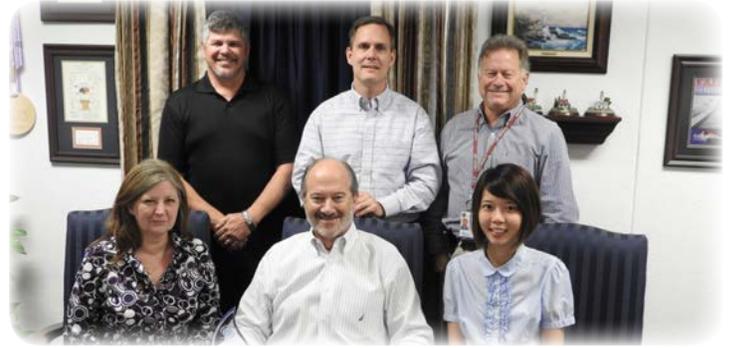
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***Winning this award has brought a greater sense of pride to my staff, both for those who were actively involved in these projects and those who have been involved in other projects.***

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First, the office streamlined online filing for the homestead exemption. Santa Rosa's online system is the first Florida Department of Revenue certified online system that allows verification of residency requirements in seconds through electronic access directly from the Florida Department of Highway Safety and Motor Vehicles databases. Once items are verified, this process updates the county CAMA system automatically without the need for staff to enter more information. This is convenient for home owners and saves them trips to various offices for paperwork, and it saves time for the office. This has been licensed to a sister county and is currently being installed in three other counties.

Second, is the online tangible personal property (TPP) filing—the first fully automated, interactive, online filing system in Florida. Since its inception in 2014, this system has been utilized by more than 62 percent of account filers. The original, manual process was time consuming for all parties and much of that work has now been eliminated. Helpful videos provide step-by-step instructions for filing and comprehensive guides can be printed as well. Like the homestead online system, the TPP online system is copyrighted by the county and licensed to others.



Third is inclusion of Multiple Listing Service (MLS) information on the office's website. They developed this capability in collaboration with local realty boards, which they believe is a first in Florida. Citizens and realtors enjoy going to one place to see the two previous year's sales, the current year's sales and any current active listings. Ultimately, this integration makes assessment data more readily available and provides a one-stop shop for taxpayers and potential residents of the county, and the MLS data allows the appraiser's office to sense market conditions as they change.

These programs were fully developed in-house with county personnel without having to contract with an independent programming firm. They consulted with the public for testing purposes always keeping the taxpayer in mind. "Much thought went into these projects," said Brown. "We sought to develop our own expertise so we could build upon other programs using the experience gained with these projects. These advancements have allowed us to more effectively and efficiently serve our citizens. These and other in-house advancements have allowed me to maintain current staffing at the same levels I had when I began at this office 16 years ago. I believe this shows technological advancements are efficient and cost effective for our citizens in a county with more than 100,000 properties."

Brown knew he had a series of achievements that could benefit other jurisdictions. "I submitted a nomination to IAAO to showcase projects accomplished with foresight and staff engagement that provide efficient and high-quality services to our citizens," said Brown.

"Winning this award has brought a greater sense of pride to my staff, both for those who were actively involved in these projects and those who have been involved in other projects. They know their experience and opinions shape these systems and they take a great sense of ownership in them. We have been recognized for our positive endeavors not only by IAAO, but by our county commissioners, chamber of commerce, newspapers and citizens," said Brown.

Congratulations to Brown and his staff on their success! Visit [www.srcpa.org](http://www.srcpa.org) and contact Santa Rosa County for information on making big things happen for your office and constituents. IAAO looks forward to rewarding more jurisdictions for how they strive for innovation and excellence.

# New Member Profile: LaToya Haygood

Kate Smith

**LaToya Haygood**  
**Department Manager, Systems**  
**Wayne County Assessments and Equalization Division,**  
**Dept. of Management and Budget**  
**Detroit, Michigan**

**Q.** *How did you start working in the property assessment field?*

I have been employed with Wayne County since 1996 and started as a typist at the Register of Deeds. Over the years various promotions occurred and I began working within the Assessments and Equalization Division in 2003. One of the tasks was entering Property Transfer Affidavits collected from the local municipalities and it was discovered that taxable value uncappings were not being performed regularly. I was placed in charge of creating an uncapping procedural manual to be utilized within the division (which is still used to this day). After seeing the success of the manual, I was encouraged to obtain the state assessor certification. Since then, I have continued to grow professionally and now work in the Systems Division in an administrative capacity as the keeper of records, acting as the database administrator. I am now looking to obtain additional certifications.

**Q.** *What about your role do you enjoy most?*

I enjoy the process of overseeing the intricate details in the background. There are so many avenues that must be in sync to allow an organization of Wayne County's magnitude to run smoothly. The precision of assessment records plays an intricate part in the formation of property valuations and affects property owners tremendously. As the systems manager/administrator, I maintain the accuracy and performance of our databases, which comprise 43 municipalities that contain over 1 million parcels. The parts I most enjoy are the ongoing changes and the feeling of accomplishment I get when all the puzzle pieces fall into place. Knowing that my contribution affects something as simple as a property owner being over- or under-charged for a tax bill makes the work I do even more important.

**Q.** *What about your role is the most challenging?*

The most challenging part of my role is the inability to always move as swiftly as I may like. Because of the size of Wayne County and volume of data being processed, any area out of sync can be catastrophic and time is not always on my side. I believe this would be easily fixed once I am able to create a clone of myself! ;)

**Q.** *What would you be doing if you weren't in a valuation-related job?*

I would most likely be working as a certified public accountant. I have always been fond of numbers and real estate. My



current position allows me to deal with both in a different capacity.

**Q.** *If IAAO members visit your city, what should they do there and why?*

Did you know that Detroit was the capital of Michigan from 1805 to 1847? The City of Detroit is seated within the most populous county in the state of Michigan, and it is the largest city on the United States-Canadian border. There are magnificent museums such as the Detroit Institute of Arts, Motown Historical Museum, and the Charles H. Wright Museum of African American History. There are other exciting sights like the Eastern Market, which is the largest outdoor farmers market in the nation, covering more than 43 acres. The history and beauty of the city can be seen in places such as the Guardian Building, Detroit Opera House, and Fox Theatre. We have one of the United State's largest surviving collections of late 19th- and 20th-century buildings. You can take a trolley ride through the downtown area while grabbing a bite from one of the local food trucks parked at Campus Martius on a relaxing afternoon, or take in a sports game at Joe Louis Arena or Ford Field. The revitalization of the city is just beginning and far exceeds the downtown area. There is so much to see and do—I'm not sure one could cover it all in one day.

**Q.** *What are your main interests or hobbies outside of work?*

My main interests and hobbies outside of work involve spending quality time with my family enjoying activities such as canoeing, camping, and bowling. Volunteering in the community with events such as the Pumpkinfest, Relay for Life, Kidney Walk, and working in the local food pantries gives me a chance be involved with helping outside of the office. When I get "me time" a sofa, blanket and good book is the perfect relaxer.

**David Alan Anderson, AAS**, fulfilled the requirements of the Assessment Administration Specialist designation in February. Mr. Anderson is an Appraisal Specialist 1 for the State of Tennessee Division of Property Assessments, a position he has held for 12 years. Previously, he served as an Appraisal Analyst 2 for three years and an Appraisal Analyst 1 for one year. Mr. Anderson holds a Bachelor of Science in agriculture from the University of Tennessee at Martin. He is a member of the Tennessee Chapter of IAAO.



**Holt W. "Billy" Butt, III, RES**, completed the requirements for the Residential Evaluation Specialist designation in February. Mr. Butt serves as the Assistant City Assessor for the City of Portsmouth, Virginia. He has served in this capacity for five years, after working in his family-owned and -operated fee appraisal business from 1984 until 2010. He was a member of the Board of Equalization in the City of Portsmouth for several years, including five years as chairman. Mr. Butt holds a Bachelor of Science in business administration with an emphasis on real estate finance, investment, and valuation from Old Dominion University, Norfolk, Virginia. He is a member of the Virginia Association of Assessing Officers and played a key role in drafting the Portsmouth assessor's office's successful Certificate of Excellence in Assessment Administration submission. Mr. Butt currently serves on the boards of the Portsmouth Humane Society, the City of Portsmouth Employee Federal Credit Union, and River Point Property Owners Association; he serves as treasurer of the NSU Baseball Booster Club. He received the 2011 Portsmouth Sports Club Sportsman of the Year award for years of service to the Churchland High School Athletic Department as a volunteer assistant varsity baseball coach.



**Joseph Federico, RES**, earned the Residential Evaluation Specialist designation in February. Mr. Federico has served as an Appraiser II for the Palm Beach County (Florida) Property Appraiser's Office for six and one-half years. Before joining this office, he worked as a fee appraiser for Jensen Appraisals in Palm Beach Gardens, Florida, and for Cardinal Appraisals in West Palm Beach, Florida. Mr. Federico holds an Associate in Arts degree from Palm Beach State College. He has been a Florida State Certified Residential Appraiser since 2000 and earned his Certified Florida Evaluator (CFE) designation through the Florida Department of Revenue.



**Bradley Fowler, RES, AAS**, met the requirements for the Assessment Administration Specialist designation in February. Mr. Fowler serves as the Real Property Manager for Mecklenburg County, North Carolina, a position he has held for two years. Previously, he served as both a residential and commercial real property appraiser for 10 years between Davidson County and Mecklenburg County, North Carolina. Mr. Fowler holds a Bachelor of Arts degree from the University of North Carolina, Charlotte. He currently serves on the IAAO Professional Designations Subcommittee and is a certified in-state IAAO instructor. He is a member of the North Carolina Association of Assessing Officers and a member of its Annual Conference Committee.



**Thomas Wells, RES**, met the requirements for the Residential Evaluation Specialist designation in February. Mr. Wells is a Senior Appraiser for the Palm Beach County (Florida) Property Appraiser's Office, a position he has held for the past eight and one-half years. He began with the office in 2008 as an Appraiser I before being promoted to Appraiser II in 2010 and to his current position in 2013. Before joining the appraiser's office, Mr. Wells worked as a fee appraiser at Jensen Appraisals in Palm Beach, Florida, beginning in 1998. He earned his Certified Florida Evaluator (CFE) designation in 2010.



**Gregg M. Goldberg, RES**, completed the requirements for the Residential Evaluation Specialist designation in February. Mr. Goldberg has been a Senior Appraiser for the Palm Beach County (Florida) Property Appraiser's Office for almost six years. He began with the appraiser's office in the summer of 2011 as an Appraiser I. In the winter of 2013 he was promoted to an Appraiser II and then to Senior Appraiser in the fall of 2013. Mr. Goldberg was a State Certified Residential Appraiser in New York before moving to south Florida in the mid-1990s, where he became a State Certified Residential Appraiser in 1998. Within a few years, he started his own real estate appraisal service corporation that serviced southeast Florida. Mr. Goldberg earned an Associate of Science degree in business administration from State University of New York at Farmingdale and a Bachelor of Science degree with a major in business administration and a concentration in real estate from the State University of New York at Brockport. He earned his Certified Florida Evaluator (CFE) designation in 2013.



**Marcie L. Mahoney, RES**, fulfilled the requirements for the Residential Evaluation Specialist designation in February. Ms. Mahoney is an Appraiser II for the Palm Beach County (Florida) Property Appraiser's Office, where she has served over the past 16 years. She began with a four-year stint in the commercial department valuing commercial and industrial land before transferring to the residential department in 2005 to perform subdivision analysis. She entered the appraisal profession in 1998 and has been a State Certified General Appraiser since 2005. Ms. Mahoney holds an Associate in Science degree from Palm Beach State College. She has been active in the Palm Beach community, serving on several committees for organizations such as The American Heart Association, March of Dimes,



and most currently a college scholarship committee offering financial assistance to hard-working and bright high school seniors throughout Palm Beach County.

**James E. Mullen, RES**, earned the Residential Evaluation Specialist designation in February. Mr. Mullen has served as an Appraiser II for the Palm Beach County (Florida) Property Appraiser's Office for almost four years. He has been appraising real estate in south Florida since 1983, aside from appraising and reviewing eminent domain properties in South Carolina for the Department of Transportation from 2009 to 2013. He has been a Florida State-Certified Residential Real Estate Appraiser since 1992. Mr. Mullen holds a Bachelor of Science degree in real estate from Florida State University, Tallahassee.



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Course 112	waived
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Demonstration Report*	waivers available
Course 311 or 312	required
Course 400	required
Workshop 171	required
Comprehensive Exam	required

\* CAE requires two demonstration of knowledge projects, one residential, one commercial



Pair the MAI with the CAE. Candidates holding the MAI designation from the Appraisal Institute (AI) may receive educational equivalencies for IAAO courses 101, 102, 112, and USPAP. Candidates may also request credit via waiver(s) for IAAO real property demonstration appraisal report requirements.

## SRA to RES

Course 101	waived
Course 102	waived
Course 201	waived
15-Hour USPAP	equivalent
Demonstration Report	waiver available
Course 300	required
Course 311	required
Workshop 171	required
Master Exam	required



Pair the SRA with the RES. Candidates holding the SRA designation from the Appraisal Institute (AI) may receive educational equivalencies for IAAO courses 101, 102, 201, and USPAP. Candidates may also request credit via waiver(s) for IAAO real property demonstration appraisal report requirements.





**S**pring Leadership Days were held in Kansas City, February 24–25, 2017. The following reports summarize the activities of the committees and subcommittees that met for this event.

## CONFERENCE COMMITTEE

Rick Kuehler, Chair

### Annual Conference Content

*Deborah Ring, Chair; Patsy Goddard; John Lindsay; Brian Loughrey; Martin Marshall; Douglas Scott; Jay Graber; and Leann Ritter, Staff Liaison*

The Annual Conference Content Subcommittee spent much of the three days poring over 97 submissions for presentations that were received prior to the deadline. The subcommittee is pleased to report that the preliminary schedule of educational sessions for the 2017 Las Vegas Conference includes educational sessions both interesting and important for assessment professionals. Presentations will cover appraisal challenges, professional development, management issues, use of technology, and general assessment administration topics from around the globe.

Returning after several years' absence, Saturday will include a one-day class on the appraisal of casinos. There will be a separate registration fee for this educational offering and tour. Class size is limited.

New this year will be three exciting plenary sessions to kick off Tuesday and Wednesday mornings. The subcommittee was unanimous in requesting the Big-Box Special Committee present its paper on appropriate valuation methodologies on Tuesday morning. Wednesday will be just as exciting.

With only six presentation rooms and overwhelming interest in the topics being presented, most sessions will be one hour in length in 2017. The subcommittee is working to provide additional informal settings in which speakers are available for individual or small group continuing conversations about the topics of their presentations. Afternoons have been structured to accommodate some "double sessions" to drill down into topics needing additional time.

As in the past two years, the subcommittee recommended that a one-day workshop be offered beginning at noon Wednesday with a noon Thursday conclusion. A separate

registration fee will be charged, but this will allow several additional hours of continuing education for attendees. The class scheduled to be offered will be new to IAAO.

Subcommittee members left Kansas City to begin contacting presenters of submissions chosen for presentation. The goal is to have a working schedule ready for presentation in *Fair & Equitable* as well as on the IAAO website as soon as possible.

## GOVERNANCE COMMITTEE

### Planning and Rules

*Kim Lauffer, RES, Chair; Thomas Anderson; Colleen Keene; Marsha Standish; Bruce Woodzell; Michael Miano; and Cindy Mead, Staff Liaison*

The subcommittee participated in the Friday morning general session, heard remarks from leadership, and reviewed the Committee Orientation Presentation.

Following the general session, the subcommittee opened its two-day meeting in a discussion with the Executive Board about the direction for the review of IAAO governing documents. After meeting with the Board, the subcommittee diligently worked on areas of concern. The agenda addressed during the meeting included items that were identified as areas of conflict within the IAAO governing documents, the Profession Designations Subcommittee's suggested changes to the Procedural Rules, and the projects assigned by the Executive Board. During the review of each item, the Planning and Rules Subcommittee confirmed that the Constitution, Bylaws, and Procedural Rules were worded in concert with one another.

The meeting concluded following a recap of the agenda items and discussion of future planning.

## MEMBERSHIP COMMITTEE

*Rebecca Malmquist, CAE, Chair*

### Associate Member

*JoAnn Pierson, Chair; Linda Cwiek; Lourdes Garcia; Kellianne Nagy, CAE; Kristen O'Connor; Heather Reichardt; and Jill Boland, Staff Liaison*

Although the Associate Member Subcommittee was not able to meet in Kansas City for Spring Leadership Days because of severe storms on the East Coast, a conference call was held to review many of its agenda items.

The subcommittee discussed the following items:

- The subcommittee will not be holding an auction at the 2017 Annual Conference in Las Vegas. There will still be a raffle, with the list of prizes and rules to be noted in a future *Fair & Equitable* and in *Assessing Info*.
- The subcommittee submitted an abstract for its conference presentation, which will address the valuation of general commercial properties utilizing known individuals to provide a narrative as to the methodologies employed.
- The subcommittee will be hosting an Associate Member Reception on Monday evening, September 25, 2017. More information on this exciting event will be in a future *Fair & Equitable* and in *Assessing Info*.

### Chapters and Affiliates

*Richard Vincent, Chair; Lloyd Funk; Robert McGee; Lori-Ann Seethaler, RES; Scott Teruya, AAS; Jason Camp; and David Wayne Reed, Staff Liaison*

- Completed the five-year review of bylaws for all existing chapters and affiliates.
- Approved bylaws for the County Auditors Association of Ohio and sent its application for affiliate membership to the Executive Board for approval.
- Approved bylaws for the Professional Association of Assessment Companies, a Spain-based association, and sent its application for affiliate membership to the Executive Board for approval.
- Approved bylaws for the New Mexico Chapter of IAAO and sent its application for chapter membership to the Executive Board for approval.
- Recommended to the Board the sunseting of three chapters that appear to have no members and are no longer functioning, pending no response from a final letter to each chapter.
- Met with Charlie Colatruglio, CAE, Project Coordinator for the Technical Assistance Consulting Services arm of IAAO, and discussed how the Chapters and Affiliates Subcommittee could support Technical Assistance in notifying chapters, affiliates, and members of the availability of the Technical Assistance program.
- Met with the Education Subcommittee to discuss how best to offer online education without affecting the finances of chapters and affiliates, many of which depend largely on education courses for income.
- Developed a survey to be sent soon to all chapters and affiliates, asking how best the IAAO can meet their needs, including educational needs.

- Enacted quarterly conference calls with chapters and affiliates. The calls will allow IAAO to bring the chapters up-to-date on IAAO news and changes, but will also allow the chapters and affiliates to discuss any issues they may have.
- Discussed prospective affiliates and chapters in British Columbia, Canada; Amsterdam, the Netherlands; and Manchester, England.

### International

*Jan Gieskes, Chair; Richard Almy; David McMullen; Raphael Stephen, Ph.D.; Greg Stevens; Kenneth Wilkinson, Sr.; and Mary Ann Deming, Staff Liaison*

The subcommittee welcomed a new member, Greg Stevens, City Assessor from Melbourne, Australia.

During its meeting, the subcommittee placed a strategic target on the assessment horizon. If IAAO wants to value the world, the ways in which it can reach that goal in approximately 10 years need to be addressed. This led to a review of the types of memberships assessors sign up for in their jurisdiction or country of residence. The value of IAAO membership to anyone outside of the United States has to make economic sense and add value to their professional goals.

The subcommittee's International Development Plan (IDP), which runs from 2017 to 2021, was also a topic of discussion. The IDP was produced in 2016 and approved by the Executive Board in January 2017.

Along with the Membership Services Subcommittee, the benefits of the paper version of *F&E*, especially outside of the United States, were discussed. One of the major purposes is to recruit new members. There were also suggestions for improving the functionality of the electronic version.

Charley Colatruglio, CAE, Technical Assistance Project Coordinator for IAAO, met with the subcommittee regarding the Technical Assistance Program in developing countries. It was determined that there is a need to work in multinational teams and to investigate which professional international members can help.

Finally, the subcommittee worked on the preparation of its presentation at the Annual Conference in Las Vegas.

### Marketing, Communications, and Technology

*Jared Angell, Chair; Sheila Crapo; Heather Drake, CAE, RES; Melinda Fonda; Manuel Gallegos; Travis Horne; Jeffrey Henderson; James Siebers; William Wetzel; and Mike Ardis, Staff Liaison*

The Marketing, Communications, and Technology Subcommittee reviewed the status of sales of eBooks on the IAAO website, including the three currently available—*Property Assessment Valuation*, *Fundamentals of Tax Policy*,

and *Fundamentals of Mass Appraisal*—and the potential for new eBooks.

The subcommittee also reviewed the website and other communication vehicles to outline ways to increase interaction with international members, such as adding more International content and the ability to translate pages. Following the Leadership Days meeting, a Google Translate button was added on each webpage to allow visitors to translate the content to multiple languages. The subcommittee also discussed developing educational or promotional videos for the website to promote IAAO, a specific topic, or an event.

In addition, the subcommittee worked on communications efforts for the Annual Conference, including helping to initiate an Exhibit Hall Tour for first-time attendees, international members, and other attendees that would allow them to learn more about exhibitors.

### Membership Services

*Tim Hutvagner, Chair; Carol Burgeson; Tracy Dejong; Christina Lantis; Stuart Topliff; Amy Vermillion; Ryan Vincent; and Ashley Lathrop, Staff Liaison*

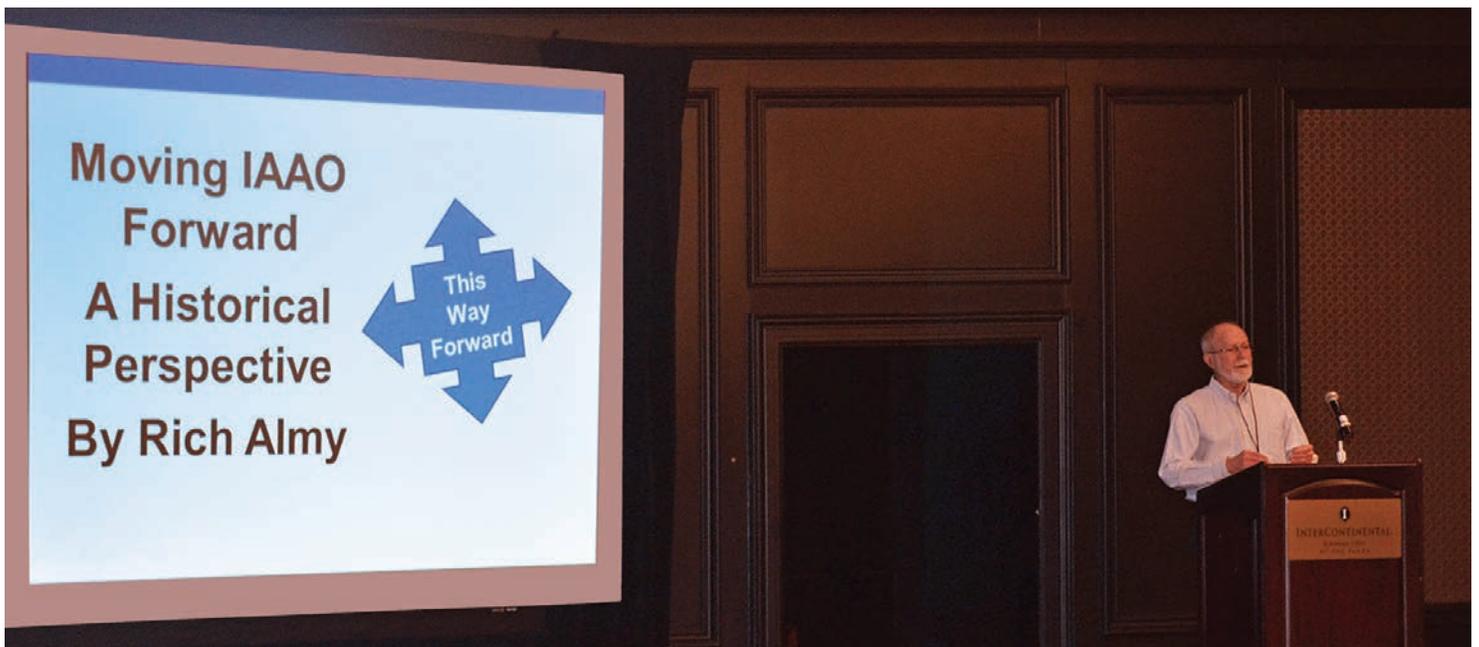
The Membership Services Subcommittee spoke with the Marketing, Communications, and Technology (IT) Subcommittee, the International Subcommittee, and all the other membership subcommittees. With the IT subcommittee, a change to the online application and phasing out of the member loyalty coupons were recommended. With the International Subcommittee, the option of non-North American members having a printed copy of *F&E* was discussed. A project plan on this topic will be submitted to the Executive Board for its April meeting.

For discussions with the other membership subcommittees, Membership Services Subcommittee members divided into small groups to discuss the IAAO Strategic Plan, Vision 2020. The subcommittee spent a majority of time talking about offers that will benefit the individual member outside of the office. AT&T, Verizon, gyms, Home Depot, and Uber were some of the companies that were proposed, and many new offers will be coming in the future. In the meantime, members can go to the IAAO Savings Center on the IAAO website to see what special offers are currently available to them. The companies there are Office Depot, FedEx, Enterprise, and Omaha Steaks, to name a few.

The subcommittee also discussed ideas on how IAAO can reach the decision-makers, people in the office who develop the budget, with the IAAO message that they allocate money in their budgets for IAAO. The subcommittee will be working on a project plan on a new benefit for new members for IAAO webinars.

Another topic the subcommittee discussed was the student membership. The subcommittee will be contacting several colleges and universities to recruit student members of IAAO. Be on the lookout for more details on this. If you have any connections in colleges or universities, please contact one of the subcommittee members.

The last item the subcommittee discussed was the possibility of having an associate and or international member on the subcommittee in the future. This topic will be submitted to the Planning and Rules Subcommittee.



*Richard Almy provides a brief history of IAAO as a prelude to discussions about the future vision of IAAO.*

## PROFESSIONAL DEVELOPMENT COMMITTEE

Amy Rasmussen, RES, AAS, Chair

### Certificate of Excellence in Assessment Administration

Calvin Kent, Ph.D., AAS, Chair; Jeffrey Holsapple, CAE, RES; Dinah Kilgore; Deborah Nielsen; Glenda Walrath; Alice Weinberg; and Heather Steel, Staff Liaison

The current priority of the CEEA Subcommittee is to remain up-to-date on the project plan for the *Assessment Practices Self-Evaluation Guide (APSEG)*, 5th edition. The subcommittee was provided with a status report on the author's work on the new APSEG. It will go to the printer for a planned June 1, 2017, publication. The new edition of APSEG will be released on October 1 after the subcommittee's introduction session at the Annual Conference in September. Jurisdictions seeking the CEEA prior to the release of the new edition will use the 4th edition. Those applying for either initial certification or recertification after October 1, 2017, will use the 5th edition.

The subcommittee then turned its attention to scoring the grading matrix for submissions of jurisdictions seeking the CEEA under the 5th edition. A three-tier grading system will be used, as follows:

- Ten points for questions considered essential for a jurisdiction to be considered excellent
- Five points for items that distinguish between excellent jurisdictions and others but not considered essential
- Two points for topics that are appropriate but do not necessarily distinguish between excellent and other jurisdictions.



Education Subcommittee: (l to r) Marcus Kinrade, Brad Eldridge (chair), Jean Spiegel (IAAO staff liaison), Farrah Matthews, David Sanford, and Ken Joyner. Not pictured from ESC: Josh Ledgerwood and Willa Jessee (IAAO staff liaison). Photo by Ryan DeLeon (U40 representative).

The status of jurisdictions that are candidates for the CEEA was reviewed. There are 26 in this category; 17 are initial candidates, and 9 are applying for recertification. A total of 35 jurisdictions currently hold the CEEA.

The subcommittee discussed how it will conduct its session at the Annual Conference. The focus will be on what has changed under the 5th edition. The CEEA strategic plan was updated. Emphasis will be on implementation of the 5th edition, recruiting of new candidates for the CEEA, and training for mentors and graders. A project plan for a one-day mentor/grader workshop at the 2018 Annual Conference is being developed for presentation to the Executive Board. Plans for increasing the pool of mentors were also discussed, and a proposal will be submitted to the Executive Board.

### Education

Brad Eldridge, Chair; Kenneth Joyner, RES, AAS; Marcus Kinrade, AAS; Farrah Matthews, CAE; David Sanford, CAE; Joshua Ledgerwood; and Willa Jesse, Staff Liaison

The Education Subcommittee (ESC) had a productive session at Leadership Days, with an emphasis on integrating the Vision 2020 Strategic Plan with the ESC's responsibilities and the creation of action items that align with the plan's goals and objectives.

This process began with a review of the Executive Board's updated Strategic Plan, and the ESC prioritized strategies for the plan. The ESC used the plan as a foundation for creating the revision/rewrite timeline goals for IAAO's existing stock of textbooks, courses, and workshops, as well as the sequence for the creation of online coursework offerings.

IAAO's online education will be taking a big step forward in 2017 with its pilot offering of Course 101 Fundamentals of Real Property Appraisal at the end of March. Also recently made available online is Workshop 171 IAAO Standards of Professional Practice and Ethics, which has had over 150 attend and is *free* for members. IAAO's mass appraisal courses will be next to receive the online makeover as the ESC responds to the Board's goal of adding at least one online course per year to the educational offerings.

The ESC has received requests from its instructors for mathematics, assessment, and statistical terminology primers to give to students prior to attending the classroom or online offering. IAAO's Workshop 150 Mathematics for Assessors contains 10 chapters and 147 pages of material suited for preparing students who may need a refresher before taking the class. This material will be repurposed in an online platform/electric format and made available to students prior to taking a course so they can improve their chances for success in the classroom.

The ESC will be working with subject matter experts (SMEs) in IAAO's membership to assist in the process of getting the mathematics, assessment, and statistical terminology primers ready for use. SMEs will also be an integral part in the updating of IAAO's workshops and expansion of existing coursework addendums.

The subcommittee will be active at this year's Annual Conference in Las Vegas. Subcommittee Chair Brad Eldridge and IAAO Curriculum Manager Willa Jessee are collaborating with Instructor Relations Subcommittee Chair Kirk Boone, PPS, and Rob Moore, University of North Carolina, to create a two-part session for the conference titled "Engaging the Adult Learner." Part 1 will discuss the "Science of Engaging the Adult Learner"; included will be theory, research, and feedback data from the classroom perspective. In part 2, educators will learn how to engage the audience for an effective learning experience.

There will also be a roundtable lunch at the 2017 conference for those interested in becoming course developers and/or reviewers for IAAO education materials.

### Professional Designations

*Tracy Drake, CAE, RES, AAS, Chair; Bradley Fowler, RES; Paul Humble, RES, AAS; Darwin Lee Kanius, CAE; Donna VanderVries, Esq., AAS, CAE; Steven Thomas, CAE, PPS; and Jarron Paronto, Staff Liaison*

The Professional Designations Subcommittee (PDS) satisfied an aggressive Spring Leadership Days agenda and, in keeping with Vision 2020, finalized forms to implement procedural rule amendments and methods to provide educational equivalencies to other appraisal associations and international members, and alternatives to the bachelor's degree requirements.

The PDS program experienced healthy growth in 2016, with a total of 147 new candidates accepted (versus 127 in 2014 and 123 in 2015) and 80 new designations conferred (versus 50 in 2014 and 50 in 2015). The PDS anticipates continued growth as the program becomes more attractive due to recent changes. The PDS plans on reviewing additional educational equivalencies with the Appraisal Institute of Canada and the Royal Institution of Chartered Surveyors.

Designation examinations were also a topic of discussion. The Personal Property Specialist (PPS) case study and master examinations have been updated and are anticipated to be released in March or April 2017. In addition, the Mass Appraisal Specialist (MAS) master examination material was approved for completion and is anticipated to be released in June or July 2017. The PDS anticipates that applications for the MAS designation will be accepted in August 2017.

The PDS is reviewing the possibility of a partnership with the University of British Columbia, whereby the university



*Brent Jones, Esri, (left) swaps stories with International Subcommittee members Richard Almy (center) and Jan Gieskes (right) during a break at Leadership Days.*

would assist with a guided demonstration appraisal report option that would provide the candidate with a data set (and grading). This would be applicable to single-property and mass appraisal reports.

## RESEARCH AND STANDARDS COMMITTEE

*Doug Warr, AAS, Chair*

### Research

*Daniel Fasteen, Ph.D., Chair; Paul Bidanset; David Cornell, CAE; Shawn Ordway; Irene Sokoloff, RES; Mark Sunderman; and Margie Cusack, Staff Liaison*

The Research Subcommittee reviewed the following:

- *IAAO 2016 Assessment Industry Compensation Survey*
- *Draft Standard on Automated Valuation Models (AVMs)*
- Big-Box Special Committee results
- Academic partnership grant
- *GIS for Assessors* book
- Creation of a data repository
- Other initiatives.

The subcommittee welcomed new team members Mark Sunderman, Ph.D., University of Memphis; Irene Sokoloff, MAI, Palm Beach County, Florida; and David Cornell, MAI, CAE, Cornell Consultants.

The subcommittee reviewed the *IAAO 2016 Assessment Industry Compensation Survey*, which was well designed and formatted and contained many understandable graphics and tables. The survey report will be available for sale in the IAAO Store in March. The report features detailed appendixes with salary tables.

Members of the subcommittee provided feedback on the draft *Standard on Automated Valuation Models (AVMs)*, which is slated to be exposed to the membership this summer.

The subcommittee was presented with an update from the Big-Box Special Committee, which was assigned with

identifying standardized methodologies for the valuation of big-box stores. The task force also addressed hot topic issues such as the dark store theory, leased fee versus fee simple, sale leasebacks, and so on. A report will be posted on the IAAO website once it is final. A plenary session on the topic is planned for the Annual Conference.

The subcommittee reviewed the status of the 2016 Academic Partnership Grant. The paper written by the 2016 award recipient will be published in the *Journal of Property Tax Assessment & Administration*, Issue 1, 2017, and a presentation will be given at the Annual Conference on quintile-based methodology for calculating the price-related bias statistic. The deadline to apply for the 2017 Academic Partnership Grant has been extended until March 31 with a decision to be made by May 1.

The *GIS for Assessors* book project was discussed, and a meeting of the editorial board was conducted prior to Leadership Days. The subcommittee decided to submit a grant request to The Appraisers Research Foundation for potential funding of the project. A template was created for a request for case studies; the editorial board is looking for case studies on how GIS is used in assessment offices. Proposals can be submitted using the template and including screen shots or images to be considered.

The Research and International Subcommittees met to review abstracts for the International Research Symposium, which will be held in Madrid, Spain, October 30–31, 2017. A call for presentations was issued in January and closed February 20. Submitters will be informed of acceptance by April 17.

The subcommittee discussed an initiative to make complex assessment-related topics easier to understand. A sample video demonstrating how to calculate the price-related bias (PRB) using Excel<sup>®</sup> was submitted to the Executive Board for feedback during the November 2016 meeting. The Board approved the development of more videos and explanatory articles. Two other videos on PRB topics are currently being developed, and articles on modeling and GIS topics are being written for *F&E*.

The creation of a data repository for sharing various forms of information and file formats was discussed. The subcommittee considered several potential repositories and identified a possible candidate. Research Department staff will review costs and technical requirements for potential implementation in 2018.

The staffing benchmark survey, which is conducted every five years, was also discussed, with plans to distribute it in 2018.

## Technical Standards

*Alan Dornfest, AAS, Chair; August Dettbarn; Wayne Forde; Bill Marchand; Joshua Myers; Carol Neihardt; Patrick O'Connor, Subject Matter Expert; and Chris Bennett, Staff Liaison*

The Technical Standards Subcommittee focused primarily on the *Standard on Automated Valuation Models (AVMs)*. Completion of revisions is expected by the July Executive Board meeting. The subcommittee discussed several presentations planned for 2017 to provide an overview of the completely revised AVM standard. President-Elect Dorothy Jacks, AAS, will present updates to the standard at the IPTI Mass Appraisal Symposium, May 9–10, in Sydney, Australia. The subcommittee will present in-depth information at the IAAO Annual Conference, September 24–27, in Las Vegas and at the IAAO International Symposium, October 30–31, in Madrid, Spain.

## USPAP and Appraiser Regulatory Advisory

*Jake Parkinson, Chair; Debra Asbury; Ryan Cavanah, CAE; David Harper, AAS; Antonia Viens; Daniel Crumley; and Larry Clark, CAE, Staff Liaison*

The subcommittee participated in review and prioritization of the IAAO Strategic Plan. The subcommittee agreed that the top two objectives were to:

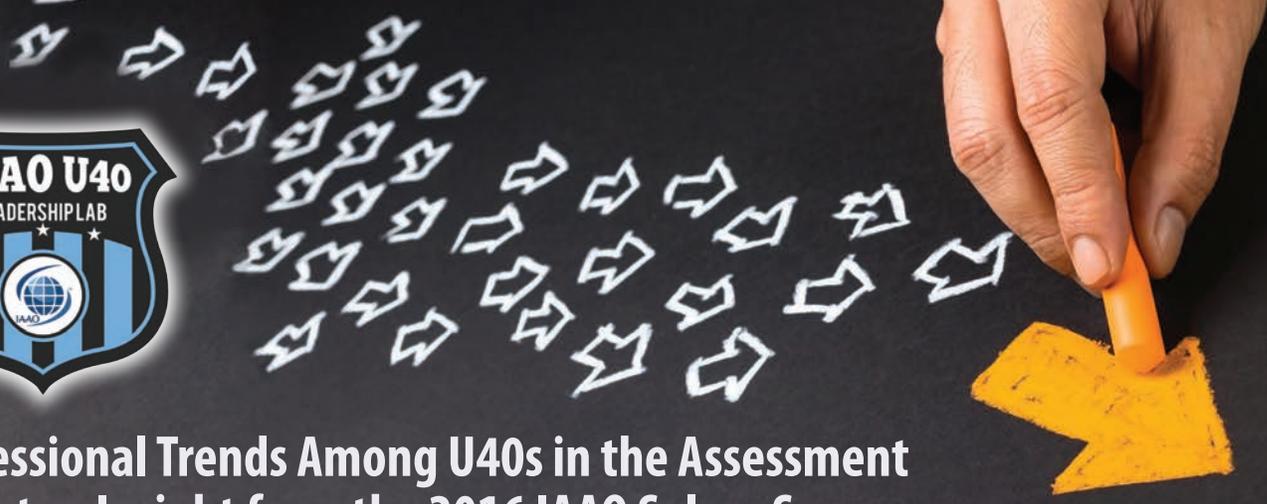
1. Increase the number of assessment entities using IAAO standards and
2. Expand and broaden the reach of IAAO appraisal industry standards worldwide.

Debra Asbury provided an update on activities of The Appraisal Foundation (TAF). Plans were made to continue to strengthen ties with TAF representatives. The subcommittee considered how to respond to the most recent Appraisal Standards Board *USPAP* Q&A, issued in December 2016, which focused on supervisory appraiser requirements when they are working with appraiser trainees. A second question focused on experience requirements for state certification.

The subcommittee reviewed draft survey questions intended to evaluate how *USPAP* is used in mass appraisal work.

The subcommittee spent considerable time working on a draft “How To Guide” designed to teach assessing offices how to apply *USPAP*, Standard 6 principles to their day-to-day processes and operations. An initial draft was created and further tasks were assigned to subcommittee members.

The subcommittee discussed plans to introduce a regular column on *USPAP* in *F&E*.



# Professional Trends Among U40s in the Assessment Industry: Insight from the 2016 IAAO Salary Survey

Paul Bidanset

In 2016, the IAAO Research Subcommittee was asked to overhaul, update, and execute an industry-wide salary survey of American assessment professionals. Web survey invitations were e-mailed from IAAO directly to all members, and Readex Research recruited additional (nonmember) respondents. Upon completion, the survey had more than 3,000 complete responses from across the United States.

One objective of the survey was to quantify determinants of wages (experience, supervisory responsibilities, job title, education, and so forth). While the majority of survey questions revolved around professional experience, many had to do with employer-offered benefits as well as current impressions and future intentions.

This abundance of data allows for further segmentation of respondents to uncover and quantify potential underlying trends or patterns. Such analysis is imperative for any business or organization attempting to better understand and serve its customers, members, and the like.

With the recent commitment of the IAAO Executive Board to promote engagement and retention among younger assessment professionals, there exists a need to better understand, overall, their backgrounds, dispositions, and behaviors. This information will allow for the formulation of strategic engagement and retention efforts that are both more effective and more efficient. This information is also valuable to municipal employers with similar goals.

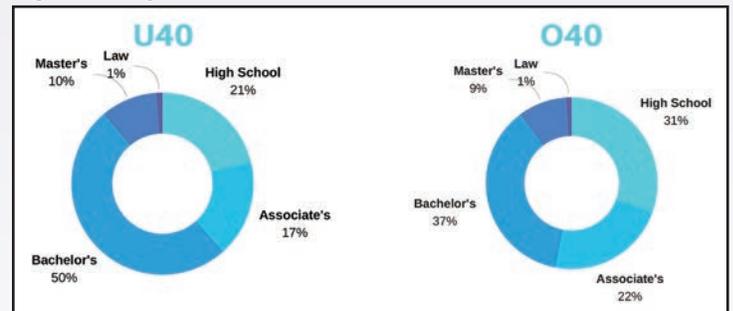
## Methodology

For the analyses reported in this article, respondents were first segmented by self-reported age, under 40 years (U40) and over 40 (O40). Then tests of statistical significance were applied. These tests ensure that there is an element of confidence in the percentages reported and that there is a high degree of certainty that given additional responses, results would essentially be the same.

## Education

Education patterns vary for U40s and O40s. A larger percentage of U40 respondents report having at least a bachelor's degree (50 percent versus 36 percent, respectively); see figure 1. Between the age segments, there is not a statistically significant difference between the proportion of respondents with master's degrees, doctorates, or law degrees. More O40 respondents report having a high school diploma or equivalent as their highest level of education (30 percent versus 21 percent).

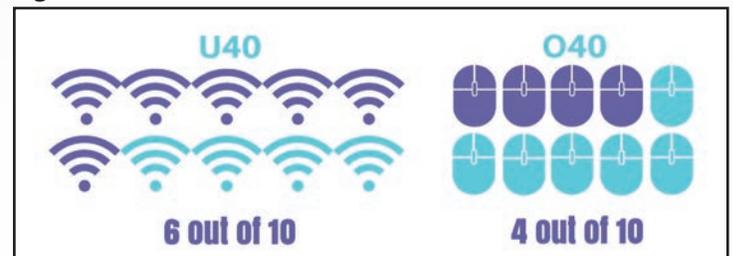
Figure 1. Highest level of education



## Benefits

Sixty-one percent of U40 respondents report having some type of flexibility in their physical working arrangements (i.e., flex time, comp time, and/or work from home); see figure 2. This is considerably higher than their O40 counterparts.

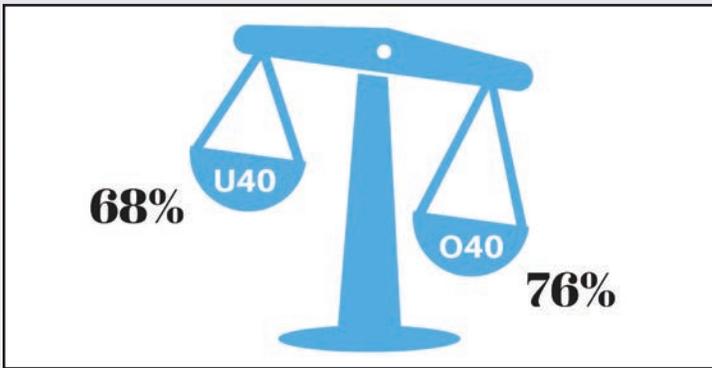
Figure 2. Flex schedules



(42 percent). It may be that U40 professionals have a higher propensity to desire and seek out such schedules, and therefore either are more aware of the options than O40 professionals or are simply more likely to seek out employers who offer them.

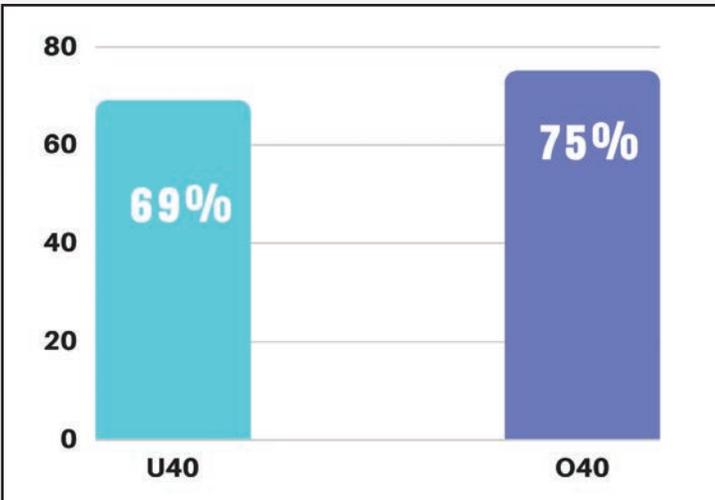
U40 respondents are less likely to have their employers pay for their membership dues to professional organizations (68 percent versus 76 percent); see figure 3. One explanation for this discrepancy may be that younger professionals in more junior positions may not qualify for assistance, while more seasoned professionals who are more accomplished in their roles and have perhaps acquired significant tenure with their employer receive more funds for education and professional development.

**Figure 3.** Employer-paid membership dues



Seventy-five percent of O40 respondents report that their employers offer paid conference attendance, compared to 69 percent of U40 respondents; see figure 4. For this and other benefits, it is possible that older professionals with more assessment experience receive more incentives because of their desirability, or even that younger professionals are simply unaware of or do not feel the need to negotiate these perks.

**Figure 4.** Employer-paid conference attendance

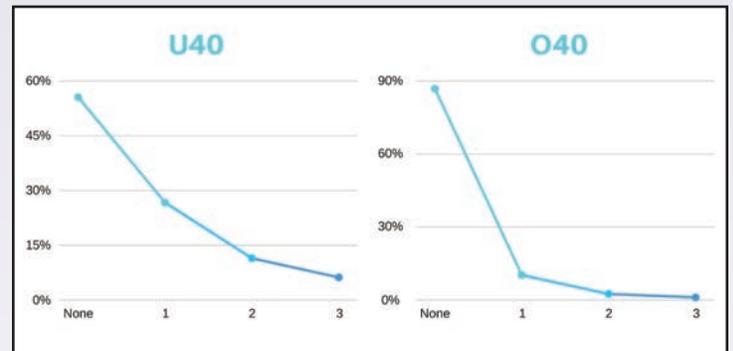


Note that this question did not differentiate between national, state, or local conference attendance or the frequency with which it may be offered.

### Job Hopping?

U40 respondents are more likely to have switched employers in the past 5 years, with nearly half (45 percent) having switched at least once in this timeframe; see figure 5. Eighty-seven percent of O40 respondents have been with the same employer for the past five years. One reason for this could be that U40 professionals are switching employers for positions of higher pay and responsibilities, while O40 professionals may have already attained highly desired positions or are likely to be next in line for one within their jurisdiction.

**Figure 5.** Job changes in the last five years



O40s may also be more likely to be vested in and nearing retirement, geographically tied down for familial reasons, or unable to improve upon their financial situation elsewhere. Younger generations (such as millennials) may also assume less of a stigma associated with changing jobs too frequently or at all.

### IAAO Designations

Forty percent of U40 respondents are currently working on an IAAO designation, compared to only 18 percent of O40 respondents; see figure 6. Unsurprisingly, a higher proportion of U40s plan to pursue an IAAO designation in the next 5 years (58 percent versus 27 percent); see figure 7.

Figure 8 is an illustration of the top reasons given by respondents for *not* planning to obtain an IAAO designation in the next five years. The most frequently mentioned reasons relate to time, classwork, degrees, and work, with cost being less of a barrier.

Financial incentives for designations (one-time bonus, salary increase, and so on) are experienced more frequently by U40 respondents (33 percent) than by O40 respondents (23 percent); see figure 9.





# Changing of the

*Chris Bennett*

## FEATURE ARTICLE

*The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.*

In the past few years, it has become popular (and necessary) to establish programs for young professionals in order to provide them with opportunities to advance into leadership positions that are steadily being vacated by retiring baby boomers. This “Changing of the Guard” topic was addressed in October 2006 in *Fair & Equitable* (Hines 2006). Now, more than a decade later, we revisit the topic to see what has changed.

### Baby Boomers Defined

Globally, the post-World War II baby boom, which began around 1946 and continued in some cases to 1974, affected Western countries the most. In the United States, the boom is generally defined as occurring from 1946 to 1957. In Canada, the boom is defined as being from 1947 to 1966.

Besides the United States and Canada, the baby-boom effect was seen in all of Europe, Australia, New Zealand, Nordic countries, and Japan. In Ireland, the boom appears to have lasted the longest, from 1946 to 1982 (Wikipedia Contributors 2015).

With the ongoing retirement of large numbers of boomers, the following questions arise:

- Can the current knowledge base and practical skills be successfully transferred to the next generation through current programs?

- Can the global economy sustain itself during the rapid transition as boomers retire?
- Is formal education keeping up with the needs of potential employers?
- Can technological advances offset the limitations of a potentially smaller workforce?

### Millennials Entering the Workforce

Millennials can be defined as the generation born between 1980 and 2000. This generation is destined to take the place of retiring boomers in the workplace.

Millennial teens aged 16–19 in the United States have seen a significant decline in employment rates, from 35 percent in 2008 to 29 percent in 2014. This age bracket may be missing important work-learning opportunities that pave the way for future responsibility (Ross and Svajlenka 2016). This trend makes it clear that mentoring and support are needed for all age groups—not only those who are starting their professional careers.

Global consulting firm PricewaterhouseCoopers (PwC), which focuses its business on assurance, tax, human resources, transactions, performance improvement, and crisis management, offered insights on the views of millennials in an international survey study, “Millennials at Work: Reshaping

# Guard Revisited



the Workplace.” The survey involved 4,364 college graduates from 75 countries (PwC 2011).

One of the highlights of the report is that, “Tough times have forced many millennials to make compromises when finding a job—72 percent feel they made some sort of trade-off to get into work.” Other highlights include significantly less loyalty to employers and an expectation of faster career advancement than previous generations. These views make sustaining institutional knowledge and job-specific skills an even greater challenge. As the economy improves, it is likely that job mobility will increase as employment choices with fewer perceived trade-offs become available. The report succinctly states,

*While recognising their [companies] need to hold on to the talent that will lead them through the recovery, many companies in developed economies have cut back on headcount and reduced their graduate intake. At the same time emerging economies, particularly in Asia and the BRIC [Brazil, Russia, India and China] countries, have produced increasing numbers of young talented workers.*  
(PwC 2011)

While this article focuses on millennials coming into the workforce, it is important to recognize that other age cohorts (a group of people around the same age) such as the imme-

diately preceding Gen X are also moving into the workforce. The difference is that millennials are a much larger group and therefore have a more profound effect on workplace transitions. They are the children of baby boomers and represent a significant percentage of the potential working population.

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***According to the PwC survey, millennials want rapid upward mobility, competitive wages, excellent training, good benefits, work–life balance, flexible working arrangements, access to technology in the workplace, and international opportunities.***

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## What Do Millennials Want?

According to the PwC survey, millennials want rapid upward mobility, competitive wages, excellent training, good benefits, work–life balance, flexible working arrangements, access to technology in the workplace, and international opportunities. The top three reasons for accepting a position are the opportunity for personal development, the reputation of the organization, and the specific role in the workplace.

Millennials want to feel valued in the workplace and enjoy the company of coworkers. The survey makes clear that millennials do not want rigid corporate structure and information silos.

It is interesting to note that both baby boomers and millennials have gone through significant economic recessions, one in the 1970s and the other, the Great Recession, in the late 2000s, from 2007 to 2009. This experience perhaps more than any other has shaped commonalities in workplace preferences. While there is perceived to be a technology divide between the generations, the desire for workplace stability, excellent training, and good benefits could be viewed as shared desires (PwC 2011).

### What Do Assessment Jurisdictions Have To Offer?

In the assessment profession, the benefits offered will be an important factor in the retention of young professionals. The *IAAO 2016 Assessment Industry Compensation Survey* of assessment jurisdictions in the United States found that the primary benefits offered to employees are health insurance, paid vacation and personal days, paid holidays, and paid sick days. Secondary to those but still important are other types of insurance, paid membership dues and conference attendance, and various other forms of reimbursement for professional activities and personal time. The primary benefits being offered seem to align with what millennials are saying they want.

The compensation survey also found that assessment office staff in fully half of the responding jurisdictions numbers less than 9 people and the overall median is 10 people. This telling statistic demonstrates the dependence of many jurisdictions on a stable staff. High turnover rates can be devastating in a small office in which each employee represents a larger percentage of all staff. How many jurisdictions can sustain the loss of 10 to 11 percent of their staff when a single person either retires or switches jobs? In those circumstances, cross-training and documentation of processes are critical.

Fortunately, when reviewing tenure in the workplace, the survey also showed that there is longevity. The typical employee has been with his or her current employer for 13 years. While this trend toward stability may shift with the influx of millennials, it is encouraging because it allows time to prepare for eventual shifts in personnel (IAAO 2016).

### The Succession Continuum

When the topic of succession planning is considered, particularly with the mass exodus of baby boomers from the workplace, it presents challenges that must be addressed to prevent the collapse or severe sagging of critical people infrastructure. The prospect of a maintaining a workplace that is lacking staff with developed skills and institutional knowledge is both worrisome and a bit scary. Succession planning is a fluid and continuous process; however, the baby boomer exodus has added more urgency to the process. So the question arises, “Where does succession planning happen?”

The foundation for succession planning originates in the school systems. Without the development of fundamental skills, the idea of succession planning falls apart completely.

As a global public policy issue, the subject of fundamental education is paramount. Many educational institutions have been slow to recognize the need for succession planning and the reality that corporate employers are continually seeking the best and most qualified employees they can find. Interestingly, educational institutions at all levels focus on succession planning to replace top positions in their institution. The realization is slowly developing that succession planning needs to involve entire staffs, including the hands-on instructors of the curriculum. This shift in thinking is a positive development, particularly in the arena of higher education (Witt/Kieffer 2008; Patton 2013). The topic of foundational education is beyond the scope of this article; however, it is easy to recognize its importance in all aspects of a successfully functioning society.

Most succession planning happens in the workplace, whether it is a government office, a supplier of services, or a nonprofit association. Traditionally, nonprofits and government institutions have had—and continue to have—significant budget constraints that require careful allocation of resources. Basic learning opportunities may be available for young professionals, but participation in conferences and networking activities has often been limited to the upper echelons of management. Breaking through this well-established hierarchy in order to fulfill an urgent need for succession planning can be challenging. Certain issues, such as age discrimination, selective treatment of employees, and perceptions of favoritism, must be skirted. Young professional programs that focus on years of work experience rather than on specific age profiling tend to have a more positive result.



Fortunately, many organizations, including IAAO, have developed programs to facilitate networking and learning opportunities.

- The World Bank offers a Young Professionals Program for exceptional people under 32 years of age who meet advanced criteria to fit into their programs (The World Bank 2016).
- The Urban and Regional Information Systems Association (URISA) provides a Young Professionals track at its annual GISPro Conference along with networking events specifically targeting professionals under 35 years of age. Each year, five to six young professionals are selected to serve a two-year term on the Vanguard Cabinet (currently 34 members), an advisory group that collaborates with the URISA board and committees to promote opportunities for other young professionals “to enhance overall innovation, collaboration, networking, and professional development opportunities” (URISA n.d.). URISA also provides annual recognition with a Young Professional of the Year Award. There currently are 250 Young Professional Members in the URISA community (URISA n.d.).
- The American Society of Appraisers (ASA) offers discounted student affiliate memberships (ASA 2017).
- The Appraisal Institute offers student affiliate membership categories (Appraisal Institute 2017).
- The American Society of Farm Managers and Rural Appraisers (ASFMRA) sponsors a Young Professionals Network (YPN), a subgroup of the society geared towards professionals under the age of 35. The purpose of YPN is to help young professionals start and/or further their careers in farm management, consulting, and rural appraisal through education, networking, and leadership training (ASFMRA 2017).
- The International Right of Way Association (IRWA) sponsors a young professionals group specifically designed for right-of-way professionals who want to become more actively involved in the association while enhancing their skills. It features a dedicated young professionals conference. (IRWA 2017).
- The National Association of Counties (NACo) offers the Next Generation NACo Network. In the purpose statement for this group, the association declares, “The Next Generation Network will provide a grassroots forum for young county officials to network, become engaged in NACo, and develop a new generation of association leaders. The network will identify and serve the unique educational and professional development needs of young officials, and draw on the talent, ideas

and expertise of young officials to inform NACo’s strategic plan and programs and services for the future.” The Next Generation NACo Network currently has approximately 224 network members. NACo provides focused education and training resources and leadership articles. Interestingly, the association does not define a specific age requirement for membership in the group. It makes for a seamless transition into the NACo world (NACo 2015).

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- The Royal Institute of Chartered Surveyors (RICS) claims an amazing 6,482 young professionals in 56 countries registered as RICS students in 2015–2016. In the fall of 2016, RICS launched its “Next Gen” program. The purpose of the program is “to provide a route for the next generation of RICS professionals who currently have four years or less of experience.” The program provides discounts for fees and courses for qualifying members and a well-defined career path that includes a step-by-step advancement from the AssocRICS designation to the MRICS designation. The path to designation involves training, mentorship, and chapter engagement (RICS 2017).
- EY, a member firm of Ernst & Young Global Limited, conducts an international Young Tax Professional of the Year event that recognizes individuals in 28 countries to reward and foster the next generation of tax leaders. This firm makes a commitment to support the next generation to become “future fit” by improving opportunities for young people to advance and learn (EY n.d.). The company supports at least 15 ongoing programs of member firms aimed at supporting the next generation.
- Young professionals programs are not limited to nonprofits. Esri sponsors the Esri Young Professionals Network (YPN) for aspiring GIS professionals. The program offers learning opportunities, networking events, and access to emerging leaders. The program provides dedicated YPN social media resources on Facebook, Twitter, LinkedIn, and Instagram. (Esri n.d.)

- Thomson Reuters sponsors an Early Careers Network. The firm has embraced the concept of reverse mentoring, whereby young professionals participate in transforming company culture and in encouraging corporate responsibility by, among other things, “Signing the UN Global Compact, a strong statement about our long-term commitment to the UN principles protecting human rights, labor, the environment, and combating corruption and fraud” (Doerr 2016).

## Mentoring and Partnering

Rick Stuart, an IAAO Senior Instructor, states,

*Dictionary.com describes a mentor as ‘a wise and trusted counselor or teacher or an influential senior sponsor or supporter.’ Those are acceptable descriptions, but as an IAAO senior instructor I also need to consider the word legacy.*

*Appraisal fundamentals are part of the foundational knowledge in the profession, and they must be understood. Younger generations entering the profession still must understand the fundamentals, but they seem to have a natural ability to maximize the combination of appraisal practices and technology. As a senior instructor, I continue to learn something new daily and have the desire to forward new information to younger generations and assist them in understanding the appraisal profession. They will soon become our legacy. With the passing of a legacy, a sports saying comes to mind, ‘next one up.’*

The concept of mentoring can sometimes be misconstrued to mean, “I know more than you do, so listen up and take lots of notes.” While this may sometimes be true, it is more typically a two-way process. *Mentoring* may not be the most appropriate term because teaching and learning processes require the cooperation and participation of all involved parties. The terms *partnering* or *two-way mentoring* may be more viable alternatives. The sharing of institutional knowledge, technological knowledge, and the nuts and bolts of procedures and best practices is a two-way street that teaches everyone involved and provides opportunities for change.

A key concept in mentoring is that the teacher often learns as much as the student does. Being able to teach concepts and skills in an understandable way puts a burden on the teacher to more thoroughly prepare and understand the topic. Preparing to teach benefits the teacher by reinforcing

and expanding the base knowledge he or she already has. I am sure that many IAAO instructors and conference presenters would agree.

Alan Dornfest, another IAAO Senior Instructor, asserts,

*The world of IAAO education and our attempts to promote professionalism put the mentor/instructor in a role of facilitator. I know that as I teach, I almost always take away new perspectives and appreciate more the strengths and commitments of students who are often experienced practitioners. Just as often, new students bring fresh perspectives that force me to reconsider existing dogma or traditional treatments. Both of these feedback loops promote growth at all levels and help keep me and my approach relevant and meaningful.*

The concept of reverse mentoring was introduced in 1999 by the former Chief Executive of General Electric Corporation, Jack Welch, who was known for his ability to grow leaders. The concept entails pairing a junior employee with a more senior employee with the goal of imparting skills the junior employee has and can share with the senior employee. This situation can occur because of generational differences in the use and acceptance of technologies, such as social media, or it can reflect new developments in academia that fresh graduates have been exposed to and older workers have not (Murphy 2012; Steimle 2015).

A side benefit of cross-mentoring or partnering is that it demonstrates organizational commitment and can result in increased retention of employees. Mentoring can span a wide variety of disciplines and skills and is not specifically age- or generation-related. Mentors come in all shapes and sizes. Mentoring topics can cover professional or trade practices, technology, company culture, organizational planning, and specific work processes (Wikipedia Contributors 2017). The active participation of IAAO U40s (IAAO members under 40 years of age) in conference presentations and seminars is a good example of how cross-mentoring can work. Many of these individuals learned from instructors in an academic setting and then through coworkers. They are now adapting and combining that knowledge and disseminating it to a wider audience. They have joined the ranks of continuous learners.

*Fortunately, a commitment to lifelong professional development and striving for the discovery of cutting-edge best practices has been a calling card of the assessment profession, industry leaders, and IAAO. We anticipate that*



*technology will continue to change how our job functions are defined and what skills and educational levels will be required to perform our duties.* (IAAO 2016)

No one person, age group, or organization has a corner on mentoring. It just depends on what each person has to offer.

## Formal Education

As reported in the recent IAAO compensation survey, a higher percentage of people under 40 are entering the profession with degrees higher than those of respondents who are over 40. This trend is likely to continue based on documented international trends in education in modern countries, such as the following:

- According to the National Center for Education Statistics (NCES), between 1995 and 2015 education attainment rates in the United States increased significantly at all degree levels (high school through master's degree or higher) (NCES 2016).
- In Canada a higher percentage of the country attained higher degrees from 1999 to 2009. The country also enjoys the highest average level of education of all Organisation for Economic Cooperation and Development (OECD) countries (Statistics Canada 2015).
- In Europe, the trend toward a higher percentage of people attaining higher degrees in the past 30 years has also increased (Eurostat 2016).

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Today's young professionals bring a different set of skills to the table compared to graduates 40 years ago. They bring new concepts and ideas attained through the academic process. Schools today provide education on technology, skills, and solutions that did not exist during the school years of baby boomers. Applying these new concepts to traditional workplace practices is the essence of how change happens. Ideally, it is framed as a very positive process for everyone involved. The new perspectives that recent graduates can provide are a strong argument for the value of reverse mentoring and two-way mentoring.

Disparity in education levels across all age groups is still a major issue. Increased reliance on technology means that employees with a high school education or lower may be challenged to retain employment. Industry-specific training such as that offered by IAAO and other professional associations can help to bridge the education gap by providing job-specific skills for job seekers at all education levels.

One of the shining lights in education is that distance education is becoming increasingly accessible—it opens the door to wider participation in learning. Today, almost every institution of higher learning has an online education program. According to NCES, “In fall 2014, there were 5,750,417 students enrolled in any distance education courses at degree-granting postsecondary institutions” (NCES 2015). This does not include distance education through professional associations and company training programs.

## The IAAO Approach IAAO U40 Leadership Lab

In the fall of 2015, Past President Kim Lauffer, RES, with the support of then-President Martin Marshall and the Executive Board, recruited young volunteers to establish the IAAO U40 Leadership Lab. This group of motivated young assessment professionals was interested in expanding opportunities for the next generation of leaders. Then, in late 2015 and early 2016, incoming President Pete Rodda, CAE, RES, appointed many U40s to leadership positions on IAAO committees. This is an excellent strategy for ensuring that they quickly gain experience and knowledge by interacting with seasoned volunteers who can share insights and information. Sharing information at the volunteer committee level is one of the most effective ways to become conversant on happenings in the assessment world both within IAAO and external to the association.

Paul Bidanset, Chair of the IAAO U40 Leadership Lab, relates his experience:

*I've been very fortunate since joining the assessment industry five years ago to have had a boss who not only recognizes the importance of involvement with IAAO but also encourages it. It may sound cheesy, but interacting with folks at the national and international level sharpens your professional focus and purpose. You become aware of the longevity and importance of this field, and as a greener office professional, this common front gets you through those frustrating days when you can't see the light over your cubicle wall. I owe all of my success to the relationships, skills, and encouragement I've received both directly and indirectly from IAAO. I recognize that*

*the support from my employer may not be the norm—it may even be rare—but we at the U40 Leadership Lab are helping to ensure other young professionals are able to tap into these career-changing resources.*

IAAO currently funds U40 Leadership Lab Innovation Grants. These grants provide the opportunity for IAAO members under 40 to attend the Annual Conference or the GIS/CAMA Technologies Conference as participants and presenters. Scholarships are limited to one IAAO Scholarship Fund award or grant per year. Lest other members feel excluded, IAAO has other scholarship programs that are available to all qualifying members.

Current IAAO President Randy Ripperger shared his thoughts on the succession continuum and leadership:

*Here's what we know, leaders leave and at this time IAAO leadership is top heavy with boomers. Encouraging the next generation of leaders and valuing their new ideas is critical to our long-term success. Our goal is to plan and invest in our U40s so that our short- to long-term succession is assured, so that we can increase our capacity to deliver on our mission under new leadership, whenever the transition might occur. It's essential we have adequate members in the leadership pipeline at all times. Cultivating and developing our future leaders doesn't just happen by chance, it needs to be a conscious process.*

In November 2015, the newly formed U40 Leadership Lab began contributing articles to *Fair & Equitable*. In the December 2015 issue of *F&E*, the group formally announced its existence, purpose, and plans to establish a Facebook page on which U40s could comment on topics of interest (Bidanset et al. 2015). In March 2016, the group announced the availability of its Facebook page and began actively posting to it. In April 2016, the group formally launched its U40 Leadership Lab column, which appears regularly in *F&E*.

The U40 column was initially written by the core group of U40 organizers. Authorship of the column is being expanded to other U40 participants who wish to contribute. The door is open for anyone in the U40 group to submit topics for consideration.

The intent of the U40 initiative is to target an age group that has significant work experience but perhaps less opportunity to network with others in the industry. Selecting a certain

age group (under 40) could be viewed as somewhat arbitrary; however, you have to start somewhere to have successful succession planning. Would a U50 group be more inclusive? How about a U30 group? There is certainly no intent to exclude people from other age groups.

It is much more likely that people in the over-40 age group already have reasonable opportunities and the financial means to participate in networking and learning opportunities. As mentioned previously, it may be better to address years of work experience rather than focus on a specific age bracket. It is also fair to reiterate that IAAO offers programs that benefit all age groups within its membership.

The question arises, “What happens to U40s when they suddenly become over 40s?” Do they magically transform, like caterpillars that suddenly become amazing butterflies? Are they suddenly in the ranks of seasoned assessment

professionals? More realistically, *they* are on a predictable career path, hopefully, well defined by a gradual progression to greater responsibilities and eventual ownership of the future.

The only difference now is that careful succession planning for young professionals provides them with a head start they might not ordinarily have had. Being able to participate in IAAO activities and focused workplace programs means they can make meaningful contributions to

the profession that much sooner—sometimes years or decades sooner.

How many baby boomers would have liked to have had the same support and opportunities during their careers?

One of the desires frequently voiced by parents of future generations is that they want their children to be more successful than they were. I can't recall any parents saying that they want their children to be less successful. In the PwC survey, the perception of the majority (67 percent) of worldwide respondents is that they will be better off than their parents' generation (PwC 2011).

This desire can also apply to companies or groups that assume responsibility for planning for the future and workplace sustainability. Improving the knowledge and abilities of employees is a key to workplace success.

This leads to the subject of mentoring and the role that senior assessment professionals can assume in the succession continuum.



## IAAO Education and Training

Training is for everyone. Anyone who is new to the assessment profession needs specific training in fundamentals, whether through university programs, vocational training, or industry-specific education such as that offered by IAAO. Anyone switching to a new workplace must also adapt to jurisdiction-specific administrative practices.

IAAO currently offers the following:

- 15 classroom courses
- 26 classroom workshops
- 8 one-day forums
- 14 online courses
- 5 self-study courses.

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***Training is for everyone. Anyone who is new to the assessment profession needs specific training in fundamentals, whether through university programs, vocational training, or industry-specific education such as that offered by IAAO.***

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In addition to in-house jurisdiction training, IAAO professional development offerings, including webinars and conference presentations, are an excellent way for jurisdictions to provide consistent training during the mass transition that is currently taking place.

## IAAO Online Resources

Last year (2016) was the first year that electronic membership payment levels were instituted at IAAO. This significant decision marked a threshold of change at IAAO. Most importantly, the ability to provide online educational content was finally a reality.

*Fair & Equitable Digital Edition* has been available since 2011, and *JPTAA Digital Edition* has been online since late 2012. Online access to indexed articles has been available since 1999, and the Paul V. Corusy Memorial Library is adding more eBooks and online publications every month.

Three IAAO textbooks are now available in eBook format. Select papers on special topics and the entire technical standards collection are also available online and offer the advantage of useful eBook features.

These changes have enabled IAAO members and other assessment professionals to access information on a global

scale. The electronic formats cater to a generation that has accepted and embraced a digital world that did not exist when boomers were entering the workforce. Once again, the head start it provides to young professionals is astounding.

## Other Education and Training

Local IAAO chapters, affiliates, and state and provincial oversight offices often provide significant practical education specific to the needs of a locality. Understanding local laws, regulations, and institutional practices is just as important as understanding assessment fundamentals.

Vendors are a valuable source of product-specific training. They provide resources through both online and in-person training. Vendor conferences that target various user groups provide another way for customers to learn. The Esri Learning Lab that has been conducted at the last few GIS/CAMA Technologies Conferences is a good example of vendor-based learning.

## Summary

Professional associations, businesses, and public and private education systems are making a concerted effort to accommodate mass transitions in the workplace as boomers exit and millennials enter. For millennials and other age cohorts to make a seamless and successful transition, the support of the entire education/workplace/training construct is required.

The potential threat of a destabilized workplace because of a shortage of trained workers is being minimized by the availability of resources that can provide consistent training and networking opportunities. IAAO is filling an important role in the succession continuum by offering professional development opportunities.

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***Planning is bringing the future into the present so that you can do something about it now.***

**Alan Lakein (BrainyQuotes 2017)**

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**Chris Bennett** is the IAAO Director of Publications and staff liaison to the Technical Standards Committee. He is a strong believer in being inclusive rather than exclusive and creating accessible learning opportunities for everyone in the world that wants them.



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***We are a continuum. Just as we reach back to our ancestors for our fundamental values, so we, as guardians of that legacy, must reach ahead to our children and their children. And we do so with a sense of sacredness in that reaching.***

**Paul Tsongas (BrainyQuotes 2017)**

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## Know to Grow

*For IAAO Chapters and Affiliates*

IAAO has nearly 90 chapters and affiliates that span the globe. Chapters and affiliates play a vital role in advancing the work of the association by assisting in efforts to serve assessment professionals in ways that benefit members in their local area.

IAAO values these partners and established a Chapters and Affiliates Committee in 2011. Now a subcommittee of the Membership Committee, this group helps support the mission and commitments of IAAO by fostering strong relationships with chapters and affiliates. The current subcommittee comprises Rick Vincent (New Hampshire Association of Assessing Officials), Chair; Jason Camp (Mississippi Chapter of IAAO); Lloyd Funk (Association of Assessing Officers of Manitoba); Rob McGee (Arkansas Chapter of IAAO); Lori-Ann Seethaler (Ontario Chapter of IAAO); and Scott Teruya (Hawaii Chapter of IAAO).

“Know to Grow” is a new column in *F&E* that will feature information of, by, and for IAAO chapters and affiliates. What’s going on with your chapter or affiliate? Share your stories by submitting ideas, updates, and pictures of what you’re doing! Please send them to [knowtogrow@iaao.org](mailto:knowtogrow@iaao.org).

### Need to Know

#### Free Webinars

Did you know that IAAO offers all chapters and affiliates *free* archived webinars? As you plan for upcoming meetings and conferences, utilize IAAO’s library of archived webinars to provide educational content.

#### Conference Coupons

A letter has been sent to all IAAO chapters and affiliates offering a *free conference registration* for the 83rd Annual Conference September 24–27, 2017, in Las Vegas. In order to receive this complimentary coupon for registration, please refer to the guidelines in the letter. This offer is limited to one conference registration per chapter or affiliate and available on a first-come, first-served basis.

## In Memoriam

### Page Kutait

Page Kutait passed away on February 18, 2017, at the age of 49. He was born on October 21, 1967, in Fort Smith, Arkansas. He was preceded in death by his mother, Blanche Bell; her husband, Cliff Bell; and his father, Edward Kutait Sr.



He is survived by his wife, Denise Kutait, whom he married on April 24, 2004; daughters Natalie and Jessica; son Chris; grandchildren Kamryn and Kynlee; brother Edward Kutait (Glenda); sisters Phoebe Wilson (Kenny) and Jo McClarrinon (Rick); and mother, Phoebe Kutait. He had a host of extended family and friends, and his loss will be felt by all who knew him.

He contributed immeasurably to the mass appraisal industry in his 20 plus years in the business. He was a 20-year member of IAAO and the Arkansas Chapter of IAAO, serving as Chapter President in 2004 and as a board member and representative for more than 10 years.

Mr. Kutait received numerous accolades throughout the years including the Marvin Russell Award in 2008 for outstanding contributions to the industry. He had gone above and beyond in collaboration with assessors from around the state of Arkansas and had been recognized for his helpful spirit on two separate occasions with the Outstanding ACD Staff Member Award.

He held almost every job in his chosen field, from field appraiser to senior management at Arkansas CAMA Technology, to Deputy Director of the Arkansas Assessment Coordination Department from 2002 to 2006. He rejoined the private sector in 2006 when he became a partner in Arkansas Mass Appraisal Group.

In 2010, Mr. Kutait embarked on a journey to fulfill his dream of creating and working with the best team in the mass appraisal industry when he and his partners formed Total Assessment Solutions Corporation (TASC). He worked tirelessly to ensure that TASC was a place where people could begin a career not just a job. He created a workplace environment that was more like a family, with coworkers being invested in each other and in the company as a whole. He mentored those who showed a willingness to learn and encouraged them to go as far as they wanted, often working after hours or on weekends to make sure they were ready for whatever came next. In TASC, Page saw his plan come to fruition and his company grow beyond his wildest expectations.

Memorial donations can be made to Living Stones Ranch, a nonprofit, faith-based equine-assisted learning and development center, 2669 Babcock Rd., Malvern, AR 72104, or Harvest of Hope First United Methodist Church of Malvern, 127 East Page, Malvern, AR 72104.



## ? WHERE DO YOU READ F&E? & EQUITABLE

Because of space restrictions, "Where Do You Read F&E?" could not be included this month. Send photos and descriptions to [bennett@iaao.org](mailto:bennett@iaao.org) showing where YOU read F&E. Photos will resume next month.

## FOUNDATION NEWS

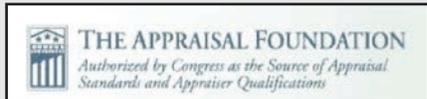
### TAF CALENDAR

**BOARD OF TRUSTEES:** May 18–20, 2017, Palm Beach, FL

The Appraiser Qualifications Board (AQB) is requesting input on the third AQB exposure draft of Proposed Changes to the Real Property Appraiser Qualification Criteria.

The exposure draft is located at <https://appraisal.foundation.sharefile.com/d-s9dcbe4fac8b45099>.

Submit comments by May 12, 2017, to:  
[AQBcomments@appraisalfoundation.org](mailto:AQBcomments@appraisalfoundation.org).



## Modern Cost Models and Cost Tables

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[jwayne.moore@gmail.com](mailto:jwayne.moore@gmail.com) (937) 408-7342

## NEW MEMBERS

### British Columbia, Canada

Joseph Baich  
Tina Dhami  
Michael Foster  
Mariana Janusic  
Mitchell Kuramoto  
Laura MacLean  
Jared Melvin  
Christina Randle  
Harpinder Sandhu  
Jay Teare  
Tracy Wall  
Douglas B. Williamson  
David Zhang

### Ontario, Canada

J. Bradford Nixon  
Jamie Walker

### Greater Manchester,

### United Kingdom

Glenn Molden

### Alaska

Barry Cassidy

### Arizona

Debra S. Artzer  
Steven Jenson  
John Thompson

### Arkansas

Matthew Charton  
Stephanie Sams  
Gail A. Snyder  
Jennifer Jo Wheeler

### California

Keith Taylor

### Connecticut

Rosalyn C. Dupuis  
Joshua Gaston

Debra Schiano

### Florida

William R. Barringer  
Mark A. Becker  
Michael L. Daly  
Sara M. Delli-Fraire  
Lori Dorian  
Rebecca M. Glazer  
Frederick M. Hill  
Kevin Johnston  
Gary Joiner  
Kenneth Manetta, Jr.  
Michael T. Twitty

### Georgia

Dillon H. Fries, Sr.  
Corey J. Gillenwater  
Brandi A. Hunter  
Zachery Mitchell  
Royce J. Morris

### Idaho

Jeff C. Middleton

### Illinois

Pamela Flanagan

### Indiana

Mark GiaQuinta  
Julia A. Modlin

### Iowa

Jill Renken

### Louisiana

McKayla J. Fountain  
Glen Kirkland

### Maine

Diane Blahusch

### Massachusetts

Chip Davis

Carl Michael Marshall

### Michigan

Rachael Barnes  
Alfonso A. Consiglio  
LaToya Haygood  
Paula J. Moore

### Minnesota

Anne M. Grunert  
Betty Schultz  
Craig Swanson  
Zhen Tian

### Missouri

Susie Burnett  
Regina Curtis  
Kelli Featherstone  
Brian Peak

### Nevada

Steven L. Clement  
Michael A. Gonzales  
Mark R. Holt  
Chris S. Sarman

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Kathleen Kieb

### New Mexico

Susan N. Baca  
Paul Brennan  
Antoinette C. Espinosa  
Catherine L. Fuentes-

Montano

Alfonso R. Gallegos

Dominic A. Griego

Chris A. Haycox

William John Kourkos, II

Daniel C. Manzano

David F. McCann

Brittney Montoya

Matthew C. Montoya  
Steve J. Salazar

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Mary B. Lander  
Jill Oxley

### North Carolina

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Crystal P. Burnett  
Tracy L. Lee  
Scott M. Saunders

### North Dakota

Marci Gilstad

### Ohio

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Emmitt Foro  
Camilla Hileman  
Jeff Langdon  
Robert Shaun O'Bryan  
Geoffrey Surber

### Oklahoma

Michelle Fields

### Oregon

Ryan Bonkowski-Burk

### Pennsylvania

Karen Beardsley

### Rhode Island

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### South Dakota

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### Tennessee

Elizabeth F. Knotts

### Texas

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Mykela S. Greenwood

Dustin Harshbarger

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Beverly R. Mills

Ayana Ogletree

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Robert Alexander Kolbeck

Edward J. Manlucu

Mark C. Roberts

### Washington

Benjamin Bradley

### Wisconsin

Chris Campbell

Bradley Jonas

**BY LOCATION**

**ALABAMA**

**400—Assessment Administration**

Hoover, July 10–14, 2017

**101—Fundamentals of Real Property Appraisal**

Auburn, September 11–15, 2017

*The Center for Governmental Services sponsor the offerings listed above. For more details, contact Leslie Hamby 334/844-4782 or register at [www.auburn.edu/propertytax](http://www.auburn.edu/propertytax).*

**ARIZONA**

**332—Modeling Concepts**

Phoenix, April 24–28, 2017

*The Arizona IAAO sponsor the offerings listed above. For more details, contact Douglas Hagen 602-372-9266 or [hagend@mail.maricopa.gov](mailto:hagend@mail.maricopa.gov)*

**ARKANSAS**

**311—Residential Modeling Concepts**

Little Rock, October 9–13, 2017

*The Arkansas Chapter of IAAO sponsor the offerings listed above. For more details, contact Farrah Matthews 870/679-0693 or [fmatthews@totalassessments.com](mailto:fmatthews@totalassessments.com)*

**201—Appraisal of Land**

Little Rock, April 24–28, 2017

**101—Fundamentals of Real Property Appraisal**

Little Rock, May 8–12, 2017

**102—Income Approach to Valuation**

Little Rock, July 24–28, 2017

**300—Fundamentals of Mass Appraisal**

Little Rock, August 28–September 1, 2017

*The Assessment Coordinator Department sponsor the offerings listed above. For more details, contact Cleta Sample-Hardy 501/324-9104 or [cleta.sample@acd.state.ar.us](mailto:cleta.sample@acd.state.ar.us)*

**FLORIDA**

**101—Fundamentals of Real Property Appraisal**

Tampa, May 22–26, 2017

**300—Fundamentals of Mass Appraisal**

Tampa, May 22–26, 2017

**332—Modeling Concepts**

Tampa, May 22–26, 2017

**402—Tax Policy**

Tampa, May 22–26, 2017

**102—Income Approach to Valuation**

Lake Mary, August 7–11, 2017

**112—Income Approach to Valuation II**

Lake Mary, August 7–11, 2017

**333—Residential Modeling Applications**

Lake Mary, August 7–11, 2017

**601—Cadastral Mapping: Methods and Applications**

Lake Mary, August 7–11, 2017

*The Florida DOR sponsors the offering listed above. For more details, contact [PTOTraining@floridarevenue.com](mailto:PTOTraining@floridarevenue.com)*

**ILLINOIS**

**155—Depreciation Analysis**

East Peoria, August 9–10, 2017

*The Illinois Property Assessment Institute sponsors the offering listed above. For more details, contact Keli Chambers 309-862-0300.*

**KANSAS**

**332—Modeling Concepts**

Topeka, April 24–28, 2017

**201—Appraisal of Land**

Manhattan, May 22–26, 2017

**101—Fundamentals of Real Property Appraisal**

Manhattan, July 10–14, 2017

**400—Assessment Administration**

Wichita, July 17–21, 2017

**102—Income Approach to Valuation**

Topeka, August 28–September 1, 2017

**311—Residential Modeling Concepts**

Wichita, December 4–8, 2017

*The Kansas County Appraisers Association sponsors the offering listed above. For more details, contact Cindy Brenner 620/873-7449 or [kcaa@sbcglobal.net](mailto:kcaa@sbcglobal.net).*

**300—Fundamentals of Mass Appraisal**

Wichita, July 31–August 4, 2017

**312—Commercial/Industrial Modeling Concepts**

Wichita, August 21–25, 2017

*The South Central Kansas Regional Chapter of IAAO sponsors the offering listed above. For more details, contact Jack Manion or [jack.manion@sedgwick.gov](mailto:jack.manion@sedgwick.gov)*

**101—Fundamentals of Real Property Appraisal**

Olathe, June 5–9, 2017

**402—Tax Policy**

Kansas City, July 17–21, 2017

**102—Income Approach to Valuation**

Olathe, August 7–11, 2017

*The Kansas City Chapter of IAAO sponsors the offering listed above. For more details, contact Michelle Clark 913/715-0058 or [michelle.clark@jocogov.org](mailto:michelle.clark@jocogov.org).*

**KENTUCKY**

**101—Fundamentals of Real Property Appraisal**

Frankfort, April 24–28, 2017

**102—Income Approach to Valuation**

Frankfort, June 12–16, 2017

**400—Assessment Administration**

Frankfort, August 21–25, 2017

**500—Assessment of Personal Property**

Frankfort, September 11–15, 2017

*The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Robert Vick 502-564-7180 or [Robert.Vick@ky.gov](mailto:Robert.Vick@ky.gov).*

**LOUISIANA**

**201—Appraisal of Land**

Baton Rouge, May 15–19, 2017

**400—Assessment Administration**

Baton Rouge, May 15–19, 2017

**600—Principles and Techniques of Cadastral Mapping**

Baton Rouge, May 15–19, 2017

**151—National USPAP**

Baton Rouge, June 19–21, 2017

**151—National USPAP**

Baton Rouge, June 21–23, 2017

*The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charlie Henington 318/226-6711 or [assessor@caddoassessor.org](mailto:assessor@caddoassessor.org). Web page [www.louisianaassessors.org](http://www.louisianaassessors.org).*

**MINNESOTA**

**102—Income Approach to Valuation**

Chanhassen, September 18–22, 2017

**312—Commercial/Industrial Modeling Concepts**

Chanhassen, November 6–10, 2017

*The Minnesota Association of Assessing Officers (MAAO) sponsor the offering listed above. For more details, contact Jackie Coulter 320/761-0256 or [educationcoordinator@mnmaao.org](mailto:educationcoordinator@mnmaao.org).*

**MISSOURI**

**600—Principles and Techniques of Cadastral Mapping**

Mt. Vernon, July 10–14, 2017

*The Missouri Mappers Association sponsor the offering listed above. For more details, contact Brenda Dryer 417/466-2831 or [lcmoassessor@sofnet.com](mailto:lcmoassessor@sofnet.com).*

**NEBRASKA**

**101—Fundamentals of Real Property Appraisal**

Columbus, May 15–19, 2017

**300—Fundamentals of Mass Appraisal**

Kearney, August 7–11, 2017

### **332—Modeling Concepts**

Lincoln, October 2–6, 2017

*The Nebraska Department of Revenue sponsor the offerings listed above. For more details, contact Grace Willnerd 402/471-5982 or grace.willnerd@nebraska.gov or register at [http://www.revenue.nebraska.gov/PAD/assessor/educ\\_cert.html](http://www.revenue.nebraska.gov/PAD/assessor/educ_cert.html).*

## **NORTH DAKOTA**

### **101—Fundamentals of Real Property Appraisal**

Bismarck, May 8–12, 2017

*The North Dakota Association of Assessing Officers sponsor the offering listed above. For more details, contact Kim Vietmeier 701-328-3143 or kmvietmeier@nd.gov or Marci Gilstad 701-328-3127*

## **OHIO**

### **300—Fundamentals of Mass Appraisal**

North Canton, April 24–28, 2017

### **102—Income Approach to Valuation**

Columbus, May 22–26, 2017

### **400—Assessment Administration**

North Canton, July 24–28, 2017

### **331—Mass Appraisal Practices and Procedures**

Columbus, August 21–25, 2017

### **101—Fundamentals of Real Property Appraisal**

North Canton, September 18–22, 2017

### **300—Fundamentals of Mass Appraisal**

Columbus, November 13–17, 2017

*The Ohio Ad Valorem School sponsor the offerings listed above. For more details, contact Melissa Graham-Perkins 330/232-1059 or Melissa.OhioAdValorem@hotmail.com.*

## **OKLAHOMA**

### **112—Income Approach to Valuation II**

Tulsa, June 26–30, 2017

*The Oklahoma Chapter of IAAO sponsor the offering listed above. For more details, contact Denise Bailey 405-257-3371.*

## **OREGON**

### **101—Fundamentals of Real Property Appraisal**

Salem, May 1–5, 2017

*The Oregon State Association of County Assessors sponsor the offering listed above. For more details, contact Mike Gorman 541/676-5607 or mgorman@co.morrow.or.us*

## **TENNESSEE**

### **400—Assessment Administration**

Mt. Juliet, April 24–28, 2017

### **300—Fundamentals of Mass Appraisal**

Mt. Juliet, May 8–12, 2017

### **600—Principles and Techniques of Cadastral Mapping**

Mt. Juliet, June 26–30, 2017

### **312—Commercial/Industrial Modeling Concepts**

Mt. Juliet, July 24–28, 2017

### **500—Assessment of Personal Property**

Mt. Juliet, August 7–11, 2017

### **101—Fundamentals of Real Property Appraisal**

Mt. Juliet, August 28–September 1, 2017

### **201—Appraisal of Land**

Mt. Juliet, October 23–27, 2017

### **102—Income Approach to Valuation**

Mt. Juliet, November 6–10, 2017

*The State of TN, Comptroller of the Treasury sponsors the offering listed above. For more details, contact Crisi Moore 615/401-7774 or crisi.moore@cot.tn.gov.*

## **TEXAS**

### **331—Mass Appraisal Practices and Procedures**

Austin, August 28–September 1, 2017

### **101—Fundamentals of Real Property Appraisal**

Austin, October 9–13, 2017

### **151—National USPAP**

Houston, October 16–17, 2017

### **102—Income Approach to Valuation**

Austin, October 16–20, 2017

### **331—Mass Appraisal Practices and Procedures**

Houston, October 23–27, 2017

### **332—Modeling Concepts**

Austin, October 23–27, 2017

### **332—Modeling Concepts**

Houston, October 30–November 3, 2017

### **112—Income Approach to Valuation II**

Austin, November 13–17, 2017

### **201—Appraisal of Land**

Austin, December 4–8, 2017

### **151—National USPAP**

Austin, December 11–12, 2017

*Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512/467-0402.*

### **102—Income Approach to Valuation**

Waco, September 18–22, 2017

*McLennan County Appraisal District sponsors the offering listed above. For more details, contact Joe Bobbitt 254/752-9864 or jbobbitt@mcclennanad.org.*

### **311—Residential Modeling Concepts**

El Paso, October 2–6, 2017

### **400—Assessment Administration**

El Paso, November 27–December 1, 2017

*El Paso Central Appraisal District sponsors the offerings listed above. For more details, contact Dina Ornelas 254/752-9864 or diornel@epcad.org.*

## **VERMONT**

### **101—Fundamentals of Real Property Appraisal**

White River Junction, August 14–18, 2017

### **155—Depreciation Analysis**

White River Junction, September 20–21, 2017

### **112—Income Approach to Valuation II**

White River Junction, October 2–6, 2017

*Vermont Association of Assessor and Listers (VALA) sponsor the offerings listed above. For more details, contact Michelle Wilson 802-377-7356, mwilson@hartford-vt.org.*

## **VIRGINIA**

### **101—Fundamentals of Real Property Appraisal**

Fredericksburg, June 12–16, 2017

### **102—Income Approach to Valuation**

Fredericksburg, June 12–16, 2017

### **112—Income Approach to Valuation II**

Fredericksburg, June 12–16, 2017

### **201—Appraisal of Land**

Fredericksburg, June 12–16, 2017

### **300—Fundamentals of Mass Appraisal**

Fredericksburg, June 12–16, 2017

### **311—Residential Modeling Concepts**

Fredericksburg, June 12–16, 2017

### **312—Commercial/Industrial Modeling Concepts**

Fredericksburg, June 12–16, 2017

### **331—Mass Appraisal Practices and Procedures**

Fredericksburg, June 12–16, 2017

### **332—Modeling Concepts**

Fredericksburg, June 12–16, 2017

### **333—Residential Modeling Applications**

Fredericksburg, June 12–16, 2017

### **400—Assessment Administration**

Fredericksburg, June 12–16, 2017

### **402—Tax Policy**

Fredericksburg, June 12–16, 2017

### **601—Cadastral Mapping, Methods and Applications**

Fredericksburg, June 12–16, 2017

*The Virginia Department of Taxation sponsors the offering listed above. For more details, contact Terry Born 804/786-4091 or Theresa.born@tax.virginia.gov, or go to <http://www.cvent.com/d/8vqc0g>.*

## WYOMING

### 150—Mathematics for Assessors

Cheyenne, August 14–16, 2017

### 101—Fundamentals of Real Property Appraisal

Casper, August 28–September 1, 2017

### 332—Modeling Concepts

Cheyenne, September 11–15, 2017

### 601—Cadastral Mapping: Methods and Applications

Lander, October 2–6, 2017

*The Wyoming Department of Revenue sponsors the offerings listed above. For more details, contact Alan Lemaster 307/777-3450, alan.lemaster@wyo.gov or Justin McNamara 307/777-5232, justin.mcnamara@wyo.gov.*

## BY COURSE

### Course 101—Fundamentals of Real Property Appraisal

April 24–28, 2017, Kentucky (Frankfort)

May 1–5, 2017, Oregon (Salem)

May 8–12, 2017, Arkansas (Little Rock)

May 8–12, 2017, North Dakota (Bismarck)

May 15–19, 2017, Nebraska (Columbus)

May 22–26, 2017, Florida (Tampa)

June 5–9, 2017, Kansas (Olathe)

June 12–16, 2017, Virginia (Fredericksburg)

July 10–14, 2017, Kansas (Manhattan)

August 14–18, 2017, Vermont (White River Junction)

August 28–September 1, 2017, Wyoming (Casper)

August 28–September 1, 2017, Tennessee (Mt. Juliet)

September 11–15, 2017, Alabama (Auburn)

September 18–22, 2017, Ohio (North Canton)

October 9–13, 2017, Texas (Austin)

### Course 102—Income Approach to Valuation

May 22–26, 2017, Ohio (Columbus)

June 12–16, 2017, Virginia (Fredericksburg)

June 12–16, 2017, Kentucky (Frankfort)

July 24–28, 2017, Arkansas (Little Rock)

August 7–11, 2017, Florida (Lake Mary)

August 7–11, 2017, Kansas (Olathe)

August 28–September 1, 2017, Kansas (Topeka)

September 18–22, 2017, Minnesota (Chanhassen)

September 18–22, 2017, Texas (Waco)

October 16–20, 2017, Texas (Austin)

November 6–10, 2017, Tennessee (Mt. Juliet)

### Course 112—Income Approach to Valuation II

June 12–16, 2017, Virginia (Fredericksburg)

June 26–30, 2017, Oklahoma (Tulsa)

August 7–11, 2017, Florida (Lake Mary)

October 2–6, 2017, Vermont (White River Junction)

November 13–17, 2017, Texas (Austin)

### Workshop 150—Mathematics for Assessors

August 14–16, 2017, Wyoming (Cheyenne)

### Workshop 151—National USPAP

June 19–21, 2017, Louisiana (Baton Rouge)

June 21–23, 2017, Louisiana (Baton Rouge)

October 16–17, 2017, Texas (Houston)

December 11–12, 2017, Texas (Austin)

### Workshop 155—Depreciation Analysis

August 9–10, 2017, Illinois (East Peoria)

September 20–21, 2017, Vermont (White River Junction)

### Course 201—Appraisal of Land

April 24–28, 2017, Arkansas (Little Rock)

May 15–19, 2017, Louisiana (Baton Rouge)

May 22–26, 2017, Kansas (Manhattan)

June 12–16, 2017, Virginia (Fredericksburg)

October 23–27, 2017, Tennessee (Mt. Juliet)

December 4–8, 2017, Texas (Austin)

### Course 300—Fundamentals of Mass Appraisal

April 24–28, 2017, Ohio (North Canton)

May 8–12, 2017, Tennessee (Mt. Juliet)

May 22–26, 2017, Florida (Tampa)

June 12–16, 2017, Virginia (Fredericksburg)

July 31–August 4, 2017, Kansas (Wichita)

August 7–11, 2017, Nebraska (Kearney)

August 28–September 1, 2017, Arkansas, Little Rock

November 13–17, 2017, Ohio (Columbus)

### Course 311—Residential Modeling Concepts

June 12–16, 2017, Virginia (Fredericksburg)

October 2–6, 2017, Texas (El Paso)

October 9–13, 2017, Arkansas (Little Rock)

December 4–8, 2017, Kansas (Wichita)

### Course 312—Commercial/Industrial Modeling Concepts

June 12–16, 2017, Virginia (Fredericksburg)

July 24–28, 2017, Tennessee (Mt. Juliet)

August 21–25, 2017, Kansas (Wichita)

November 6–10, 2017, Minnesota (Chanhassen)

### Course 331—Mass Appraisal Practices and Procedures

June 12–16, 2017, Virginia (Fredericksburg)

August 21–25, 2017, Ohio (Columbus)

August 28–September 1, 2017, Texas (Austin)

October 23–27, 2017, Texas (Houston)

### Course 332—Modeling Concepts

April 24–28, 2017, Kansas (Topeka)

April 24–28, 2017, Arizona (Phoenix)

May 22–26, 2017, Florida (Tampa)

June 12–16, 2017, Virginia (Fredericksburg)

September 11–15, 2017, Wyoming (Cheyenne)

October 2–6, 2017, Nebraska (Lincoln)

October 23–27, 2017, Texas (Austin)

October 30–November 3, 2017, Texas (Houston)

### Course 333—Residential Modeling Applications

June 12–16, 2017, Virginia (Fredericksburg)

August 7–11, 2017, Florida (Lake Mary)

### Course 400—Assessment Administration

April 24–28, 2017, Tennessee (Mt. Juliet)

May 15–19, 2017, Louisiana (Baton Rouge)

June 12–16, 2017, Virginia (Fredericksburg)

July 10–14, 2017, Alabama (Hoover)

July 17–21, 2017, Kansas (Wichita)

July 24–28, 2017, Ohio (North Canton)

August 21–25, 2017, Kentucky (Frankfort)

November 27–December 1, 2017, Texas (El Paso)

### Course 402—Property Tax Policy

May 22–26, 2017, Florida (Tampa)

June 12–16, 2017, Virginia (Fredericksburg)

July 17–21, 2017, Kansas (Kansas City)

### Course 500—Assessment of Personal Property

August 7–11, 2017, Tennessee (Mt. Juliet)

September 11–15, 2017, Kentucky (Frankfort)

### Course 600—Principles and Techniques of Cadastral Mapping

May 15–19, 2017, Louisiana (Baton Rouge)

June 26–30, 2017, Tennessee (Mt. Juliet)

July 10–14, 2017, Missouri (Mt. Vernon)

### Course 601—Cadastral Mapping, Methods & Applications

June 12–16, 2017, Virginia (Fredericksburg)

August 7–11, 2017, Florida (Lake Mary)

October 2–6, 2017, Wyoming (Lander)

To sponsor IAAO classes contact Professional Development Operations Manager Jean Spiegel, [spiegel@iaao.org](mailto:spiegel@iaao.org). Contact individual coordinators for each state's offerings for enrollment/registration information.

## 5 Years

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 Martin L. Becker, Sarpy County Assessor's Office, Papillion, NE  
 Joe Bolte, St Louis County Assessor's Office, Saint Louis, MO  
 Gerald A. Calabrese, Jr, Bergen County Board of Taxation, Hackensack, NJ, United States  
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 Kimberly H. Croft, Property Valuation Services Corp. of Nova Scotia, Blockhouse, NS, Canada  
 Jeffrey R. Dart, Jefferson County, Madras, OR  
 Tironda R. Dixon, Maricopa County Assessor's Office, Phoenix, AZ  
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 Sara Sputh Esser, RES, Maricopa County Assessor's Office, Gilbert, AZ, United States  
 Terry G. Farris, Concho CAD, Paint Rock, TX  
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 Amy Garren-Clark, Sevier County, Richfield, UT  
 Brian G. Guerin, Municipal Property Assessment Corporation, Pickering, ON, Canada  
 Bryant Keith Hix, Fairfax County, Fairfax, VA  
 Matt Hone, RES, Morgan County, Henefer, UT  
 Bashir Jessa, City of Stamford, Stamford, CT  
 Thomas Kendrick, LaSalle Parish Assessor, Jena, LA  
 Justin W. Kuzmich, City of Salem, Salem, VA  
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 Pam Metcalfe, Williamson Central Appraisal District, Georgetown, TX  
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 Carmela Quintos, PhD, New York City Dept of Finance, New York, NY  
 Eirin R. Rhodes, Property Valuation Services Corp. of Nova Scotia, Scotch Village, NS, Canada  
 James W. Rice, Town of Durham, NH, Durham, NH  
 Patricia D. Rogers, Cabarrus County, Concord, NC  
 Thomas Durant Rohlfing, Marion County Assessor's Office, Salem, OR  
 Krista Rovello, Riverside County, CREST Project, Riverside, CA  
 Shonda K. Sauseda, Finney County, Garden City, KS  
 Robert Schillerstrom, Ice Miller Legal Counsel, Lisle, IL, United States  
 Steven Shultz, PhD, University of Nebraska - Omaha, Omaha, NE  
 Victoria Sirota, Town of North Castle, Armonk, NY  
 Royce A. Thomas, Kaufman CAD, Canton, TX  
 Diana L. Thorpe, Crawford County, Van Buren, AR  
 Frank G. Trujillo, McKinley County, Gallup, NM  
 Shelby E. Ugarriza, Ada County Assessor's Office, Boise, ID, United States  
 Tanya Walsh, Property Valuation Services Corp. of Nova Scotia, Centreville, NS, Canada  
 Scott W. Warren, Oklahoma State University, Shawnee, OK  
 Mark Adam Wilson, Montgomery County, Independence, KS

## 10 Years

Maine Association of Assessing Officers, Augusta, ME, United States  
 Gina L. Anderson, Big Horn County, Basin, WY  
 Susan E. Baker, City of Lebanon, Lebanon, NH  
 Stephanie M. Branizor, City of Alexandria, Department of Real Estate, Alexandria, VA  
 Valerie D. Brewer, Washington County Assessor's Office, Fayetteville, AR  
 David Alan Bronte, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Trent Brown, Beaver County, Beaver, UT  
 Richard Cleary, Snohomish County Assessor's Office, Everett, WA  
 Jeffrey S. Davis, City of Charlottesville Assessor's Office, Charlottesville, VA  
 Bart DeBellis, City of Hampton Assessor's Office, Hampton, VA  
 Chris W Eilert, Bergen County Board of Taxation, Hackensack, NJ, United States

Stephen Fay, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Debra M. Fendlason, St Tammany Parish Assessor, Covington, LA  
 Michael S. Hartman, Town of Hartland, Gasport, NY, United States  
 Matthew A. Helfand, Town of Portsmouth, Portsmouth, RI  
 Gary R Hensley, Sr, Dearborn County, Lawrenceburg, IN  
 Rich W. Hobernicht, Washington County, Hillsboro, OR  
 Tammy M. Horak, DuPage Township Assessor Office, Bolingbrook, IL, United States  
 Peter Johnston, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Madlyn L. Jones, Harris County Appraisal District, Houston, TX  
 William Joss, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Clare C. Knauss, City of Alexandria, Department of Real Estate, Alexandria, VA  
 Kris M. McAllister, Town of Newbury, Newbury, NH  
 Andrew McClelland, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Kristy McFarland, Gunnison County Assessor's Office, Gunnison, CO  
 Angela McGrath, Land & Property Services, Belfast, N. Ireland, United Kingdom  
 Michelle L. Moen, Isanti County, Cambridge, MN  
 Leslie Morgan, Shasta County, Redding, CA  
 William Bryan Page, City of Alexandria, Dept of Real Estate Assessments, Alexandria, VA  
 Janae N. Robbins, Wyandotte County Appraiser's Office, Kansas City, KS  
 Steven S Schuster, Bergen County Board of Taxation, Hackensack, NJ, United States  
 Cathy S. Searcy, Elkhart County, Goshen, IN  
 Donnie R. Sparkman, Wakulla County, Crawfordville, FL, United States  
 Shannon Stary, Pritchard & Abbott, Inc, Houston, TX  
 Johnny M. Stephens, CMS, Maury County, Columbia, TN  
 Patrice M. Stewart, Pasquotank County, Elizabeth City, NC  
 Jason A. Taylor, RES, Saskatchewan Assessment Management Agency, Melfort, SK, Canada  
 Kathy Thompson, Fremont County, St Anthony, ID, United States  
 Tanya L. Walker, RES, Saskatchewan Assessment Management Agency, Regina, SK, Canada

## 15 Years

Ken Anderson, Alberta Department of Municipal Affairs, Edmonton, AB, Canada  
 James E Childers, Potter-Randall Appraisal District, Canyon, TX  
 Mark Harrell, Patriot Properties, Marblehead, MA  
 Kory Hofland, Montana Department of Revenue, Helena, MT  
 Jean Hostetler, Tyler Technologies, Inc., Plano, TX  
 Elizabeth A. Kohake-Roeder, Nemaha County, Seneca, KS  
 Eric M. Lindberg, CAE, MSP Property Advisors, Inc., Eagan, MN, United States  
 Robert A. Morgan, Union Pacific Railroad, Omaha, NE  
 William A. Neal, II, RES, Johnson County Appraiser's Office, Olathe, KS  
 Charles B. Neely, Jr, Williams Mullen, Raleigh, NC  
 Victor Pearson, Nunda Township, McHenry County, Crystal Lake, IL  
 Gerald Rainbolt, Gerald Rainbolt & Associates, Inc, The Colony, TX  
 Connie M. Sebastian, Boulder County Assessor's Office, Boulder, CO  
 Timothy Pete Smith, Okaloosa County Property Appraiser's Office, Fort Walton Beach, FL  
 Randy E Triplett, Catawba County, Newton, NC

## 20 Years

Glenn Borin, Marcus & Pollack LLP, New York, NY  
 Darby L. Davis, Kosciusko County Assessor's Office, Warsaw, IN  
 Donnalee N. Dees, Marion County Appraiser's Office, Ocala, FL  
 Lance E Honea, Pike County Tax Assessor, Magnolia, MS  
 Peggy (Margaret) Jenkins, Town of Moreau, Moreau, NY, United States  
 Bobby R Parker, Beaufort County Assessor's Office, Washington, NC  
 Jon Stokes, The Coca-Cola Company Property Tax Dept., Atlanta, GA  
 Robert E. Turner, Sr, Tampa, FL

## 25 Years

Kevin K. Bahrenfuss, Hamilton County Assessor's Office, Webster City, IA  
 Gerald R. Barber, Madison County Tax Assessor, Madison, MS  
 Robert J. Benedict, Assessment & Appraisal Info Systems Inc, Schenectady, NY  
 Allyson R Bourriaque, Calcasieu Parish Assessor's Office, Creole, LA  
 Barry D. Couch, CAE, Omaha, NE  
 Gary D. Dunn, CAE, Clay County, Liberty, MO  
 Kenneth S Herman, Rhinebeck, NY  
 Arthur J. Lerner, CAE, Edmonton, AB, Canada

Scott Loots, Altus Group US Inc, San Francisco, CA  
Alan Marcuvitz, Von Briesen, Milwaukee, WI  
David Melton, Grenada County Tax Assessor & Collector, Grenada, MS, United States  
Stephanie Sumrall Smith, AAS, Ouachita Parish Assessor's Office, Monroe, LA  
Robert L. Wooldridge, Morgan County, Fort Morgan, CO, United States

### 30 Years

Douglas O Biederstedt, Peru Township, Peru, IL  
Michael M. Chaves, CAE, Port St. Lucie, FL  
Terry L. Gessley, Wyandotte County Appraiser's Office, Kansas City, KS  
Robert J. Gingras, Parker Appraisal Company, Inc, Falmouth, ME  
Kathy Ann Hansen, Smith County, Smith Center, KS  
David E. Tinsley, Cleveland County, Norman, OK  
James A. Willett, RES, Polk County Assessor's Office, Des Moines, IA

### 35 Years

Charles P. Danna, Jr, Bolton, CT, United States  
Henry J Frydel, Fairfax County Department of Tax Administration, Fredericksburg, VA

John S. Moreland, RES, City of Clinton, Clinton, IA  
Denise Burrell Smith, Charles City County, Charles City, VA

### 40 Years

David A. Arlen, RES, Powder Springs, GA  
Michael P. Miano, Marvin F. Poer & Company, Boston, MA  
Davis Russell Offutt, Aurora Township, Aurora, IL  
John W. Trainor, Tyler Technologies, Inc., Loveland, OH, United States

### 50 Years

Charles R. Lavery, CAE, Board of Assessors, Cambridge, MA

### 55 Years

South Carolina Association of Assessing Officials, Little Mountain, SC, United States

### 60 Years

Joseph E. Kane, CAE, Plantsville, CT

### 70 Years

Iowa State Association of Assessors, Nevada, IA, United States

## IAAO Is a Partner with The World Bank at Land and Poverty Conference

The 18th Annual Land and Poverty Conference 2017 was held March 20–24, 2017, in Washington, D.C. The conference theme was “Responsible Land Governance—Towards an Evidence-Based Approach.” The event was hosted by The World Bank and the International Association of Assessing Officers was asked to be a partner. The event was attended by IAAO President Randy Ripperger, CAE, Executive Director Ron Worth, CAE, and IAAO staff members Margie Cusack, Larry Clark, CAE, and Charlie Colatruglio, CAE. IAAO members also attended and participated in the conference. Postconference coverage will be provided in *Fair & Equitable* May.

IAAO was pleased to be able to contribute on the world stage by participating in seven presentations at the event.

- Randy Ripperger, CAE, IAAO President, moderated sessions on Experience with Land Tax Valuation
- Larry Clark, CAE, IAAO Director of Strategic Initiatives, presented “Body of Knowledge,” a compendium of eight areas of knowledge and how they apply to various professional occupations in the assessment world.
- Margie Cusack, IAAO Research Manager, presented “Practical Application Of IAAO Standards For Land Administration and Property Tax Systems.”
- Richard Almy (Almy, Gloudemans, Jacobs & Denne) and Margie Cusack presented a paper, “Workable Solutions for Property Tax Reform.” The presentation summarized

common reform issues and made recommendations for reform programs.

- Charley Colatruglio, CAE, IAAO Technical Assistance Manager, participated in a “Roundtable on Valuation of Unregistered Land,” moderated by Christopher Barlow (Thomson Reuters).
- Larry Clark, CAE, and Charley Colatruglio, CAE, provided an overview of the cost approach to value in “Mass Appraisal of Land Values: Where Do We Begin?”
- Larry Clark, CAE, and Brent Jones (Esri) presented, “Low Cost Valuation Methodologies with Excel and ArcGIS Online.”
- Additionally, Paul Bidanset, City of Norfolk, Virginia, and Chair of the IAAO U40 Leadership Lab presented with Peadar Davis, and Michael McCord Ulster University, Newtownabbey, Northern Ireland, and William McCluskey, African Tax Institute, University of Pretoria, Pretoria, South Africa. Their topic was “Improving Land Valuation Models in Sparse Markets: A Comparison of Spatial Interpolation Techniques Used in Mass Appraisal.”

The World Bank is a vital source of financial and technical assistance to developing countries around the world. It supports a wide array of investments in such areas as education, health, public administration, infrastructure, financial and private sector development, agriculture, and environmental and natural resource management.

How many times have you sat in a class and thought . . .

**“I could have done a better job writing this material”**

Here's your chance!

IAAO is looking to increase the current pool of prospective course and workshop developers. In order to be considered for opportunities to contribute your technical and writing skills (and make money doing it), you must have participated in the Course Developer and Reviewer Workshop.

Attendance at this workshop is a requirement before a contract for writing services can be awarded.

If you are interested in this exciting opportunity, please email Willa Jessee at [jessee@iaao.org](mailto:jessee@iaao.org) or call 800-616-IAAO (4226).



## Experts and Evidence How to Use Them Effectively

WEBINAR  
April 19, 2017

Valuation disputes are a fact of life. Most assessors or appraisers will, at some time during their career, be required to explain their property valuation during litigation before a local or state board, or perhaps even a court of law. So, what can an assessor or appraiser do to ensure the best possible outcome if his or her valuation is subjected to such scrutiny?

This presentation will provide assessors and appraisers with essential information that will help them to understand the hearing process and how they can competently support their valuation through both examination-in-chief and cross-examination.

Presented by Paul Sanderson



[www.iaao.org/webinars](http://www.iaao.org/webinars)



# 2017 Conference Program

## 83rd Annual International Conference on Assessment Administration

### Monday, September 25

1:30 pm–2:30 pm

#### COMMERCIAL PROPERTY

##### Valuing Hospitals as Integrated Healthcare Facilities

Brian W. Johnson, Pima County, AZ

#### EMERGING ISSUES

##### Vertical Equity Examined and Options Reviewed

Robert C. Denne, MBA, MA, Almy, Gloudehans, Jacobs, & Denne

Alan S. Dornfest, AAS, Idaho State Tax Commission

Joshua Myers, MS, Josh Myers Valuation Solutions, LLC

Carmela Quintos, PhD, MAI, New York, NY

Mark A. Sunderman, PhD, University of Memphis

#### 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

#### MANAGEMENT AND PERSONAL DEVELOPMENT

##### Ladies Who Lead in the Assessment Industry

Rebecca L. Malmquist, CAE, SAMA, Minneapolis, MN

#### RESIDENTIAL

##### Improving Residential COD's by Applying Logistic Regression

Michael L. Brooks, MA, MBA, Thurston County, WA

#### TECHNOLOGY TRENDS AND TOOLS

##### Utilizing Big Data for Valuation Purposes

Patrick O'Connor, MAI, MS, Enriched Data

2:45 pm–3:45 pm

#### COMMERCIAL PROPERTY

##### Fill 'Er Up!—Gas Station and C-Store Valuation Methods

Marcus M. Moffitt, MPA, Denton Central Appraisal District, TX

#### EMERGING ISSUES

##### Revenue Caps, Mandates and More

Emilia Istrate, PhD, National Association of Counties

#### 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

#### MANAGEMENT AND PERSONAL DEVELOPMENT

##### U40 Innovation: New Ideas with Tangible Impacts

Paul E. Bidanset, MA, PhD (Candidate), Norfolk, VA

#### RESIDENTIAL

##### Developing and Nurturing Your X-Ray Vision

August Dettbarn, RMA, Douglas County, KS

#### TECHNOLOGY TRENDS AND TOOLS

##### GIS Does That! GIS Concepts for Assessment Professionals

Daniel J. Fasteen, PhD, Dakota County, MN

4:15 pm–5:15 pm

#### COMMERCIAL PROPERTY

##### Advance Discussion and Disclosure of Assessments in Ontario

Cathy Ranieri-Sweeney, Municipal Property Assessment Corporation

Malcolm Stadig, CAE, MRICS, ASA, MIMA, Municipal Property Assessment Corporation

#### EMERGING ISSUES

##### What is a Body of Knowledge?

Larry J. Clark, CAE, CDEI, IAAO

#### LEGAL AND LEGISLATIVE

##### Avoiding the Pitfalls of a Deposition

George R. Brown, Esq, Idaho Attorney General's Office

Stephen W. Pelfrey, Esq, Durham County, NC

Wayne A. Tenenbaum, Esq, Property Tax Law Group, LLC

#### MANAGEMENT AND PERSONAL DEVELOPMENT

##### The Importance of Customer Service & Information Technology

Isaiah Romero, Santa Fe County, NM

Jessica Ulibarri, Santa Fe County, NM

Gus B. Martinez, Jr, Santa Fe County, NM

Daniel E. Fresquez, Santa Fe County, NM

#### RESIDENTIAL

##### Construction of a Visibility Measure for CAMA Modeling

Jah-Vin Vaughan, New York, NY

#### 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

### Tuesday, September 26

8:00 am–9:00 am

#### PLENARY

##### The Research and Findings of the IAAO Big Box Task Force

Thomas Hamilton, PhD, MAI, CRE, FRICS, Roosevelt University & Karval-Hamilton Real Estate Analytics

Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.

Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors, Inc.

Kathryn D. Myers, Esq, Johnson County, KS

Irene E. Sokoloff, CAE, MAI, Palm Beach County, FL

Paul A. Welcome, CAE, FRICS, ASA, RMA, Johnson County, KS

9:30 am–10:30 am

#### COMMERCIAL PROPERTY

##### Don't Cut Me Off! Use of Post-Valuation Date Evidence

Shawn Wilson, MAI, Compass Real Estate Consulting, Inc.

William D. Shepherd, Esq, CFE, Hillsborough County, FL

#### EMERGING ISSUES

##### Enhancing Vertical Equity: PRB—What it is and How it Works

Cory Yemen, Rutgers University

## INTERNATIONAL ISSUES

### Value-based Tax Reforms in Eastern European Economies

Aanchal Anand, MA, World Bank

Richard J. Grover, Oxford Brookes University

Mika-Petteri Törhönen, PhD, World Bank

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Creating and Maintaining a High-Performance Assessment Team

Olivia M. Griebel, Hampton, VA

Brian E. Gordineer, AAS, MBA, Hampton, VA

## PERSONAL PROPERTY

### Business Personal Property Canvassing Initiative: the "DIY" Approach

Barry Lindenman, CPA, CPPA, Mecklenburg County, NC

Tricia Peterson, CNCA, Mecklenburg County, NC

## 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

10:45 am–11:45 am

## COMMERCIAL PROPERTY

### Low Income Housing Valuation Recognizing Restricted Rents

Mark A. Potts, Franklin County, OH

Kimbol B. Stroud, RAA, Franklin County, OH

## 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

Moderator: Ronald D. Worth, CAE, FSMPS, FAIC, IAAO

## INTERNATIONAL ISSUES

### Challenges of Property Tax Avoidance, Fraud and Corruption

Ian Ferguson, FIRR, Institute of Revenues Rating and Valuation

David L. Magor, OBE, IRRV (Hons) Institute of Revenues Rating and Valuation

Paul McDermott, Inform CPI

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Say What You Mean and Mean What You Say

Brenda J. Setelin, Commonwealth of VA

## TECHNOLOGY TRENDS AND TOOLS

### Everything You Wanted To Know About Modeling

Paul E. Bidanset, MA, PhD (Candidate), Norfolk, VA

1:45 pm–2:45 pm

## COMMERCIAL PROPERTY

### Estimating Market Value for Leased Properties, Part 1

John Valente, SOA, Inc.

## EMERGING ISSUES

### Standard on Automated Valuation Models (AVMs)

August Dettbarn, RMA, Douglas County, KS

Alan S. Dornfest, AAS, Idaho State Tax Commission

Joshua Myers, MS, Josh Myers Valuation Solutions, LLC

Patrick M. O'Connor, ASA, O'Connor Consulting, Inc.

## INTERNATIONAL ISSUES

### IAAO Around the Globe in 2017 and Beyond, Part 1

Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment

David McMullen, Hanover, NH

Raphael C. Stephen, PhD, Ministry of Finance, Grenada

Greg Stevens, Melbourne, Australia

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Leadership in Assessment: The People Factor

Meredith Buchanan, Property Valuation Services Corporation

## PERSONAL PROPERTY

### Cell Towers RCN Cost vs. Original Cost

David Dyer, CRED—Consulting/Real Estate Development

Gregory Popham, MA, CRED—Consulting/Real Estate Development

## TECHNOLOGY TRENDS AND TOOLS

### Cost Tables vs. Cost Estimators for Valuation

Mariann Matz, Clark County, NV

Ed Martinez, IDECC, CoreLogic

James R. Siebers, CoreLogic

3:00 pm–4:00 pm

## COMMERCIAL PROPERTY

### Billboard Lease Mass Appraisal

Paul Wright, ASA, Billboard Valuation Advisory Services

## COMMERCIAL PROPERTY

### Estimating Market Value for Leased Properties, Part 2

John Valente, SOA, Inc.

## EMERGING ISSUES

### USPAP: Life, Liberty and the Pursuit of Licensing

David N. Harper, AAS, Kansas Department of Revenue

Jake Parkinson, Tooele County, UT

Amy Rasmussen, RES, AAS, Polk County, IA

## INTERNATIONAL ISSUES

### IAAO Around the Globe in 2017 and Beyond, Part 2

Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment

David McMullen, Hanover, NH

Greg Stevens, Melbourne, Australia

Raphael C. Stephen, PhD, Ministry of Finance, Grenada

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Creating Success Through Workplace Climate and Engagement

Allen M. Zingg, MILR, Maricopa County, AZ

## 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

4:15 pm–5:15 pm

## COMMERCIAL PROPERTY

### International Property Measurement Standards in Assessing

Gary J. McCabe, CAE, Brookline, MA

## EMERGING ISSUES

### Prop. 13, Then and Now

Raymond McCormick, Los Angeles County, CA

## INTERNATIONAL ISSUES

### Alternative Uses of Mass Appraisal Data in Lithuania

Rūta Kliunkienė, MA, State Enterprise Centre of Registers, Lithuania

# IAAO 83rd Annual International Conference on Assessment Administration

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Managing Change

Terence Norwood, MPA, Mississippi State University

## RESIDENTIAL

### Developing Effective Age Models

Errol E. Williams, PhD, Harris County Appraisal District, TX

## 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

**Wednesday, September 27**

**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

Carolanne 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, Certified Personal Property Tax Appraiser, Certified Real Property Tax Appraiser, Clark County, NV

**9:15 am–10:15 am**

## PLENARY

### Valuation of Underperforming Regional Malls

Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors, Inc.

**10:30 am–11:30am**

## AGRICULTURAL

### Agricultural AVMs: Feasibility and Relevance

Paul E. Bidanset, MA, PhD (Candidate), Norfolk, VA

## COMMERCIAL PROPERTY

### Valuation Challenges: Cap Rate, Highest and Best Use, RCN

Stephen Wagner, MAI, SRA, AI-GRS, The Appraisal Institute

## INTERNATIONAL ISSUES

### Property Tax Systems and Data Accuracy: Korea and the US

Su Yeon Jung, PhD, Jeju National University, Korea

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Keeping Citizens Informed Through Social Media

Clarence Mingo, Esq, Franklin County, OH

David O’Neil, Franklin County, OH

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Media Coverage of the Assessment Industry

Mike Ardis, APR, IAAO

## 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

Richard L. Sanderson, AAS, Richard L. Sanderson Consulting

**1:00 pm–2:30 pm**

## COMMERCIAL PROPERTY

### Mineral Valuation for Taxation, Part 1

Jeffrey R. Kern, Resource Technologies Corporation

## COMMERCIAL PROPERTY

### Valuation of General Commercial Properties

David M. Heinowski, Heinowski Appraisal and Consulting, LLC

Kenneth W. Voss, CAE, Kenneth Voss & Associates

JoAnn F. Pierson, MEd, Ryan, LLC

## INTERNATIONAL ISSUES

### Success Factors for a System for Property Taxation

Benjamin 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

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Engaging the Adult Learner, Part 1

Brad A. Eldridge, MAI, Douglas County, KS

Willa Jessee, MEd, IAAO

## MANAGEMENT AND PERSONAL DEVELOPMENT

### The New CEAA Assessment Practices Self-Evaluation Guide

Calvin A. Kent, PhD, AAS, Marshall University

Dinah L. Kilgore, RPA, El Paso Central Appraisal District, TX

Deborah Nielsen, Certified General Appraiser, Weber County, UT

Alice J. Weinberg, Seminole County, FL

## 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

**2:45 pm–3:45 pm**

## COMMERCIAL PROPERTY

### Mineral Valuation for Taxation, Part 2

Jeffrey R. Kern, Resource Technologies Corporation

## INTERNATIONAL ISSUES

### Property Tax Appeals—International Experience

Delfina Lanzilli, Office of the Valuer General, Australia

Paul Sanderson, JP, LLB, (Hons), FRICS, FIRR, International Property Tax Institute

## MANAGEMENT AND PERSONAL DEVELOPMENT

### Engaging the Adult Learner, Part 2

Brad A. Eldridge, MAI, Douglas County, KS

Willa Jessee, MEd, IAAO

## TECHNOLOGY TRENDS AND TOOLS

### Sharing Assessment and Property Data Through Secure Portals

Kathy Gillis, Property Valuation Services Corporation

Dwayne Phillips, Property Valuation Services Corporation

## INTERNATIONAL ISSUES

### Beyond the Valuation Report

Roger Messenger, FRICS, FIRR, REV, MCIAR, Wilks Head and Eve LLP



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FOR PROGRAM UPDATES

# A Billion Dollar Industry— What’s Driving the Growth in Aerial Photography?

*Tony Agresta*

*The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.*

**G**aspard-Félix Tournachon, nicknamed Nadar, is recognized as the first person to take an aerial photograph, in 1858 over Paris. At the time, the French photographer and balloonist likely didn’t envision that his feat would evolve into a billion-dollar aerial imagery industry. In fact, the value of the aerial imaging market is projected to exceed \$3.4 billion globally by 2023, according to a recent report (Transparency Market Research 2015).

What’s driving this growth? At a high level there are three main contributing factors: rapid developments in technology, the rising popularity of location-based services, and clear and current imagery.

## Rapid Technological Developments

Indeed, advances in technology are making a big difference in capturing high-quality aerial imagery. When James Wallace captured “Boston, as the Eagle and the Wild Goose See It” from a height of 1,200 feet in 1860, he used eight plates of glass negatives and only one survived. Clearly, there was room for growth and improvement in the processes of the time.

Today, aerial photographers use digital cameras, often paired with gyro-stabilizers to offset movement caused by aircraft vibration. Within days of capture, massive amounts of imagery can be streamed to and from the cloud. These images can be instantly accessed by agencies and departments at their locations.

## New and Expanding Application Areas

The uses of aerial imagery extend far and wide. In property tax assessment, high-quality aerial imagery plays a significant role in locating changes and improvements to properties. Section 3.3.5, “Alternatives to Periodic On-site Inspections,” in the IAAO *Standard on Mass Appraisal of Real Property* (IAAO 2013) provides clear guidance on how high-quality aerial imagery can be incorporated into workflows. As image quality improves, reliance on this technology continues to grow.

State and local governments also use the images to plan, inspect, and maintain transportation infrastructure. Roofers, solar companies, landscapers, pavers, and Realtors® target new business, create proposals, measure distances, and calculate area through high-resolution aerial images. Architecture, construction, and engineering firms better envision how their designs affect real life. Once implementation is

complete, these groups continue to use aerial imagery for maintenance and operations.

The common theme is increased productivity. By reducing the need to send people on-site, accessing up-to-date imagery from desktop or mobile devices and analyzing change over time, dozens of industry segments are dramatically increasing productivity and having an impact on the bottom line. Aerial imagery also mitigates risks and construction delays.

According to the Transparency Market Research study (2015), the North American region will lead growth globally. The North American market is projected to more than triple, reaching nearly \$1.6 billion by 2023. While commercial applications rank second to government in revenue projections, the gap is narrowing as commercial-use cases grow at a faster pace. Insurance companies in need of rapid, accurate claim management want to verify claims data alongside property features.

New cloud-based, high-resolution aerial imagery that is designed to inform, notify, and navigate is sprouting wings including location-based mobile advertising. A wide variety of businesses have recognized that this service delivers an economical solution to challenges in sales, marketing, and service.

## Clear and Current Imagery

Why is aerial imagery taking on greater importance today? The clarity of high-resolution imagery is certainly a factor. Clear area details provide the context needed to complete jobs sooner than expected with greater precision. Today, high-resolution satellite maps provide 2.8-inch GSD (ground sample distance)—that’s a resolution several times clearer than satellite imagery available even 5 years ago.

There’s a strong argument to be made that current, up-to-date imagery is the key factor. When it comes to business, no one likes surprises. Imagine using outdated imagery to assess a job site. Imagine requisitioning vehicles and people and spending countless months on the road only to discover the imagery is misleading. At a time when everyone is asked to do more with less, dated technology sacrifices time, revenue, and customer satisfaction. Today, aerial images are taken frequently and uploaded within days of capture. The real power lies in a blended approach—the combination of current imagery, clarity, and change over time.



## Real-World Application

The following are some examples demonstrating how industries such as solar, assessment and appraisal, and large-scale construction apply high-resolution aerial imagery today.

### Solar

*Forbes* reported that, “The solar power industry is in the middle of a spectacular growth spurt in the United States, especially in densely populated areas” (Pentland 2015). The article goes on to cite San Jose, California, as one of those cities. Figure 1 compares aerial photographs showing a before and after, respectively, of one San Jose neighborhood. Notice that between September 2014 and August 2015, a cluster of four homes in the center and one to the lower right expanded and installed solar panels. High-resolution aerial imagery affords solar panel installers with the tools to prospect, prepare proposals, measure, mitigate risk, speed up installation times, and improve customer satisfaction. Through aerial imagery, they can see roof obstructions prior to ordering panels.

### Assessments and Appraisals

Imagery plays an essential role in assessment and appraisal. The impact is felt by taxpayers, commercial entities, and government agencies. When assessments miss the mark, appeals become long and drawn out, resources are wasted, and revenue shortfalls occur. Consider, for example,

**Figure 1.** Aerial photograph of a San Jose, California, neighborhood: top, September 2014; bottom, August 2015



property appraisers in Bexar County, Texas. The county is the fourth-largest in Texas with more than \$1 billion in new construction. With the 2015 approval of an open-carry bill in the Lone Star state, the safety of appraisers became a concern. Going into backyards for accurate property assessment and measurements when no one is home could prove deadly if homeowners or neighbors were to misunderstand the intention of those appraisers.

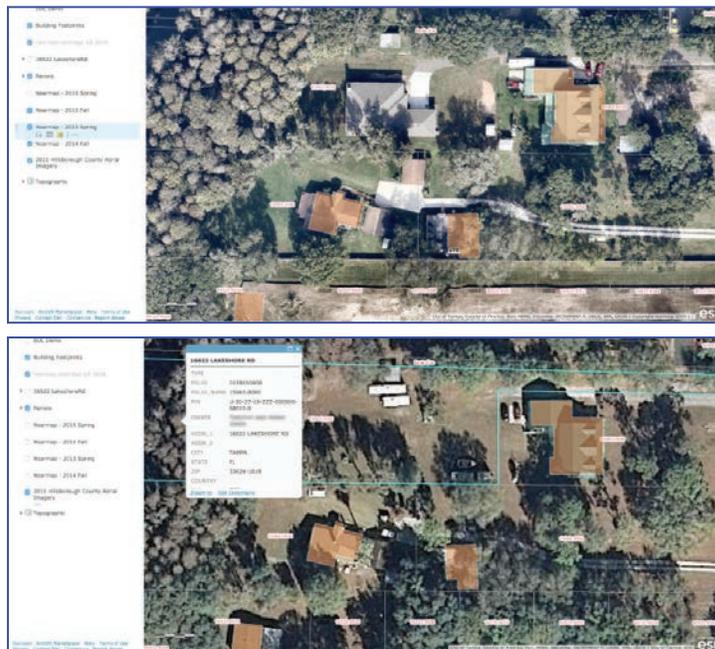
Through the clarity of aerial imagery at 2.8-inch GSD, Bexar County appraisers can now do a better job of measuring backyards without even stepping foot on the property. They are able to verify construction, from frame-up to completion, as well as easily identify other items in those backyards—outbuildings, patios, HVAC units, and more. For instance, a property value-enhancing swimming pool can now be accurately differentiated between a lesser valued trampoline.

The timeframe of delivery is also critical for appraisers. Images need to be up-to-date and delivered quickly. Delays in image delivery hamper efforts to complete appraisals on time.

With crystal-clear visibility and timely imagery, Bexar County appraisers can do their job more efficiently, without risking possible confrontation or even injury when on-site. In addition, the appraisal team can do more work. The office estimates it will be able to fully appraise a parcel once every three years, instead of every three to five years.

As an example of the importance of the level of resolution, consider the two photographs in figure 2, both presented inside Esri’s ArcGIS Online. The lower image shows a Tampa neighborhood with 6-inch resolution, while the upper is sub 3-inch resolution.

**Figure 2.** Aerial photographs of a Tampa, Florida, neighborhood: top, sub 3-inch resolution; bottom, 6-inch resolution





Frequent snapshots in time allow geographic information system (GIS) professionals to verify that construction is complete along with permitting—all without having to visit the site. Today, assessors typically turn on data layers along with parcel boundaries inside ArcGIS Online. Advanced aerial photography providers organize imagery by date, and individual layers are used to analyze change and assess property value. Other sources of data—demographics or water consumption, for example—can be applied in support of other applications.

### Large-Scale Construction Projects

The same high-resolution aerial imagery used by appraisers clearly has applicability in architecture, construction, and engineering on either a micro or macro scale. Figure 3 shows changes over time in a residential neighborhood including the addition of pools, putting greens, solar panels, and new home construction. In addition, there appears to be degradation in pavement and road surfaces. Do you notice a change in roof quality over time?

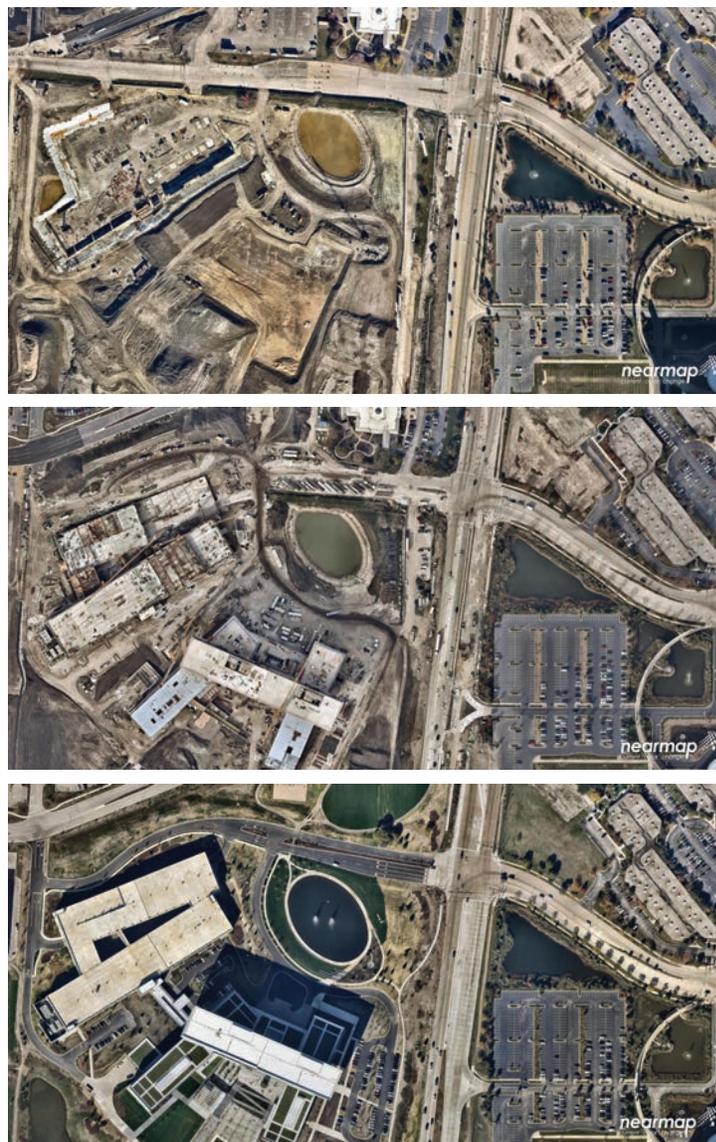
This approach is also being applied to much larger scale design and construction projects. For example, figure 4 shows changes over time for the innovative Zurich North America Headquarters building in Schaumburg, Illinois.

**Figure 3.** Aerial photograph of a residential neighborhood: top February 2014; bottom November 2015



An inflexion point in the use of high-resolution aerial imagery has been reached because of rapid developments in technology, the rising popularity of location-based services, and clear and current imagery. Industry applications as diverse as 911 emergency response, demolition services, commercial property leasing, law enforcement, advertising, telecommunications, and communications are all beginning to adopt this game-changing technology. High-resolution aerial imagery is proven to increase organizational productivity and win in highly competitive markets. Ultimately, the growth in this market is driven by these important factors.

**Figure 4.** Appraisers use historical imagery to verify changes over time along with completion dates at which time full value can be assigned. The Zurich NA Headquarters was under construction for over two years. At the top is an image as it began construction in October 2014. The middle image is from October 2015. The bottom image shows the completed construction in October 2016.





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**Tony Agresta** is the Vice President of Marketing at Nearmap U.S., based in South Jordan, Utah. Nearmap is an international provider of high-resolution aerial imagery. Agresta earned a Bachelor of Science in foreign service and a Master of Arts in demography from Georgetown University, Washington, D.C. He has worked in high-technology, business-to-business marketing and sales engineering for more than 30 years for Siebel Systems, SPSS, and Group 1 Software. He has focused on the use of analytics in decision making with early to mid-stage companies including Inforum, Centrifuge Systems, Market6, and Ontotext.

## IAAO CAREER CENTER

### APPRAISAL SECTION SUPERVISOR

Marion County, Oregon

Job Type: Full-Time

Job Duration: Indefinite

Location: Salem, surrounding areas in Marion County, United States

Min Education: None

Min Experience: None

Required Travel: None

Salary: \$28.35 per hour

Salary - High: \$37.97 per hour

#### Apply For This Job

<https://www.governmentjobs.com/careers/marion/jobs/1509004/appraisal-section-supervisor-residential-or-rural-properties>

#### Job Description

The Marion County Assessor's Office invites applications for the position of Appraisal Section Supervisor in our Residential or Rural (Farm/Forest) appraisal sections. The Assessor's Office has a full time staff of 19 appraisers and maintains approximately 130,000 accounts. There are three appraisal sections (Residential, Rural, and Commercial) with a supervisor assigned to each section. The Appraisal Section Supervisor reports directly to the Chief Deputy Assessor or Assessor.

The ideal candidate for this position will be a seasoned professional with at least 5 years of management or supervisory experience, preferably in a union environment, who has the proven ability to develop, motivate and lead a team of 6-7 appraisers and 2 clerical staff. Extensive knowledge of Oregon property assessment & taxation laws and administrative rules, as well

as TSG assessment and taxation software, is highly desirable. Marion County offers an excellent compensation and benefits program. The salary range for this position is \$4,387.07 to \$5,881.20 monthly, with initial salary dependent upon the qualifications and experience of the candidate selected. This is a full-time, salaried position, which is not eligible for overtime. This recruitment will remain open until a sufficient number of qualified applications are received. Applications will be reviewed periodically until a decision is made to close the recruitment. Applicants are encouraged to submit the application and required attachments (if applicable) as soon as possible as the recruitment may close at any time without further notice.

#### General Statement of Duties

Plans, organizes and supervises projects and personnel in assigned areas such as commercial, industrial, personal property, rural and urban properties and manufactured structures. Responsible for compliance of all statutes and administrative rules relating to functions within assigned area.

#### Supervision Received

Works under supervision of Chief Deputy or County Assessor, who assigns duties and reviews work for conformance to prescribed policies and procedures.

#### Supervision Exercised

Exercises working supervision over employees within an appraisal section engaged in appraisal work. Conducts performance evaluations, coaches, counsels, recommends disciplinary actions, assists with grievances and recommends personnel actions.

## Typical Duties

Manages assigned appraisal section. Ensures that lead workers provide adequate instructions, guidance, schedules, review to their team members.

Develops and administers appraisal section policies and procedures.

Develops, coordinates and monitors the annual pre-appraisal setup, reappraisal, recalculation and tagged account assignments. Provides appraisal expertise and analysis to staff. Directs use of database and spreadsheet tools for analysis of data.

Explains relevant laws and department regulations to the public and through correspondence; assists in the resolution of complex appraisal problems; investigates complaints that are referred by subordinates.

Prepares appraisal reports and gives oral and written testimony at the Oregon Tax Court and lower appeal bodies, as necessary.

Participates in policy group meetings with other county or state agencies. Participates in Oregon Department of Revenue technical group meetings regarding statewide issues related to assessment and taxation.

Ensures that assigned staff receives necessary training to meet continuing education requirements. Ensures that assigned staff receives adequate training and instruction related to the use of all computer-related equipment and programs.

Conducts regular section meetings regarding office policies, safety issues, appraisal assignments, procedures and other statewide issues related to assessment and taxation.

Consults with other county departments to resolve legal, human resource and risk management issues.

Prepares performance evaluation for assigned employees. Provides guidance for career development and overall performance improvement. Measures and monitors individual performance. Develops, administers and monitors work plans when necessary.

Initiates progressive discipline when necessary. Meets with union officials/stewards regarding discipline and grievance issues. Ensures compliance with union contracts, personnel rules, county and office policies.

## Experience and Training

1. Bachelor's degree with major course work in business, real estate, building construction/inspection, engineering or allied field; AND four (4) years experience in real estate, property appraisal, management or related field; OR
2. Associate Science degree in real estate or related field; AND six (6) years experience in real estate, property appraisal, management or related field; OR
3. Any satisfactory equivalent combination of education, training and/or experience relevant to the position.

## Necessary Special Requirements

Registered as a qualified appraiser by the Oregon Department of Administrative Services under the provision of ORS 308.010, or be able to obtain registration within 60 days of hire.

Must possess, or be able to obtain within 30 days of hire, and maintain a valid Class C Oregon driver's license and acceptable driving record.

Must possess and maintain proof of personal automobile liability insurance at a minimum in the amount required by Oregon Law [ORS Chapter 806].

Must pass a criminal history background investigation; however, conviction of a crime may not necessarily disqualify an individual for this classification.

- Advanced computer skills preferred.
- Required to use personal vehicle for business use.
- This assignment is not represented by a union.
- This is a full-time, exempt position, which is not eligible for overtime.

## Typical Work Schedule

Monday through Friday days, with flexibility depending upon needs of the department and program.

## Apply For This Job

<https://www.governmentjobs.com/careers/marion/jobs/1509004/appraisal-section-supervisor-residential-or-rural-properties>

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Good  
to

GREAT

## Moving Education from Good to Great

*Jean Spiegel*

A recent survey found that the education and professional development opportunities offered by IAAO are vital to members and demand for them is increasing as well. As a result, IAAO is working to expand its educational offerings to make them available to more students.

McKinley Advisors was retained by IAAO in 2016 to conduct a survey to better understand member needs as well as to ensure ongoing value in the future. Not surprisingly, education and learning opportunities were a theme throughout the survey results. The following are a few key items:

- Attendance for learning opportunities was high—only 13 percent of members had not participated in IAAO education courses. A majority of members had participated in 5-day courses (67 percent) or in 1-to 3-day workshops (55 percent).
- The most important member educational benefits were the in-person courses, workshops, and forums (95 percent).
- The majority of members agreed that IAAO is the leading source of education and training for assessment professionals (81 percent).
- Professional development, education, and training were the primary reasons for IAAO membership. Almost half

of respondents (44 percent) indicated that the primary reason they were a member of IAAO today was “to access professional development, education, or training.”

### Meeting Demand

The IAAO Professional Development Department had a strong year in 2016, reflecting the high demand and importance of IAAO education. The department offered more than 300 classes (courses, workshops, and forums) to more than 6,200 students in 43 different states, provinces, and countries.

Even more amazing is that we managed this with the support of just six IAAO staff members. We have a pretty spectacular team, but even for them this would have been an impossible task without the support of the 91 course coordinators who got the “ball rolling.”

The volunteer course coordinators in the various states, jurisdictions, provinces, and countries are the backbone and most important component. These coordinators serve as IAAO’s eyes and ears for the education needs in their area. Coordinators determine the need for training, schedule the class, secure the facility, and handle student registration. We love our coordinators, and we appreciate all that they do for IAAO.

The “coordinator model” has served as the basis of IAAO education for many years and will continue to play a prominent role moving forward. Yet as IAAO moves forward globally, these coordinators cannot meet all the educational needs of members:

- Members in states, provinces, and countries without a coordinator often struggle to find IAAO courses in their area.
- It may not be feasible for coordinators to offer courses that have limited demand but are a necessary part of an IAAO designation.

IAAO members are drawn, at least in part, to IAAO because of its education and learning opportunities. This makes it imperative that we evaluate our current processes to make sure IAAO education is accessible to all our members. *We need to move from good to great!*



## New Initiatives

In order to meet members’ needs, the Professional Development Department has been working on expanding educational offerings with several new initiatives, including the IAAO Retail Model and Course 101 Fundamentals of Real Property Appraisal Online.

The intent of the IAAO Retail Model is twofold:

- (1) To offer IAAO courses in areas where there is no IAAO footprint:
  - We are excited to be working with Los Angeles County, the Municipal Property Assessment Corporation in Ontario, and BC Assessment in British Columbia and will hopefully have IAAO offerings in those areas in 2017.

- (2) To offer hard-to-find courses that are part of a designation path.

- Course 312 Commercial/Industrial Modeling Concepts was presented at IAAO headquarters in January 2017 to a small, but mighty, class of six individuals.

The intent of IAAO Course 101 Online is to provide a viable alternative for

- (1) International members and those in rural areas within the United States:

- In order to participate fully in the benefits of IAAO, including the designation program, members must have access to education.

- (2) Individuals who cannot commit to a 5-day class due to their schedules or personal commitments.

Registration for the pilot offering of Course 101 Online opened on February 1 and was completely filled by March 1, with registration capped at 25 participants. Course 101 Online is a hybrid in that it is self-paced, but the chapters are opened to enrolled students week by week.

The class is being presented as a cohort grouping, which means that all members of the cohort advance together, just as they would in a classroom. The intent is to provide convenience in where students attend the course and, to a lesser degree, when he or she works on the material.

Because this class is used for certifying education, it must eventually have IDECC (International Distance Education Certification Center) approval. IDECC requires students to interact with the instructor; thus the course must be paced. Although the first class, set for March 27 to May 8, does not have IDECC approval, it is expected that future classes will be approved.

This is a very exciting time for IAAO. Dynamic leadership from the Executive Board coupled with new technology allows the association to incorporate initiatives such as new online offerings and a Retail Model with the already proven “Coordinator Model” to move education forward.

By combining the existing efforts of coordinators with the new outreach to underserved students, wouldn’t it be great if by the next McKinley survey only 1 percent of members indicate that they have not yet participated in IAAO education courses?

## Why not dream BIG, right?

**Jean Spiegel** is the Professional Development Operations Director at IAAO and Staff Liaison to the Instructor Relations Subcommittee.





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