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# WANT TO ATTRACT NEW GRADS? RETHINK YOUR RECRUITING

**Without a plan  
for attracting and  
retaining a younger,  
talented millennial generation,  
governments will experience  
avoidable failures. Page 12**

*By Kevin Prine, RES, AAS*



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- 12** Government can attract millennials,  
with a change in recruiting practices

*Kevin Prine, RES, AAS*

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## FROM THE PRESIDENT

Randy Ripperger, CAE

Dear IAAO Members,

The IAAO Annual Conference is just over a month away, and final preparations are underway to make this year's meeting in Las Vegas another memorable conference.

Las Vegas is always a popular destination and the meeting at Bally's Las Vegas on September 24-27

will be one of the largest conferences in years, with more than 1,500 attendees.

Many excellent programs are scheduled, including a keynote presentation by Steve Eisman, who predicted the 2008 financial crisis. He was featured in Michael Lewis's 2010 book *The Big Short*, and was portrayed by Steve Carell in the 2015 movie adaptation.

IAAO also will offer approximately 60 courses, and in between sessions attendees can network and tour the Exhibit Hall to discover the latest on products from industry vendors.

In addition to the conference, the 11th International Research Symposium is set for October 30-31, in Madrid, Spain. The recent revision of the IAAO Automated Valuation Models will be featured, along with presentations on emerging technologies in the development of land administration systems, how to deal with unique commercial properties, and the latest innovations in mass appraisal modeling. Before the symposium IAAO will present an optional half-day forum covering "Automated Valuation Models and GIS Methods, Applications, and Standards in Valuation."

Planning is also underway for the 12th International Research Symposium, April 5-6, 2018, at the Boscolo Prague Hotel in Prague, Czech Republic. IAAO is accepting abstract submissions for programs. The deadline is August 30, 2017.

Registration is also underway for the 38th Annual Legal Seminar, December 7-8 in Seattle. The seminar will cover legal topics of interest to members of the assessment and property tax industry.

All of these programs are important to members, and one of the Executive Board's goals is to ensure that IAAO programs continue to meet the needs of our members. In July, the Board met in Boston, reviewed the 2020 Strategic Plan, and performed a strategic program assessment of the association's education programs. In addition, the Executive Board met with the officers of the Massachusetts Chapter of IAAO and the Massachusetts Association of Assessing Officers.

In June the IAAO Budget Subcommittee, under the direction of President-Elect Dorothy Jacks, AAS, met with IAAO staff on planning for 2018. Also in June, IAAO Executive Director Ron Worth and I attended the ESRI Executive Summit, and I attended the Appraisal Institute of Canada International Valuation Conference in Ottawa, Canada, and spoke on intangibles.

With summer winding down and the conference approaching, I hope you are making plans to join us in Las Vegas!

Sincerely,

*Randy Ripperger, CAE*

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**IAAO**

INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS

## IAAO Research Department Gets Grant

The IAAO Research Department has received its first grant in over a decade.

The Appraisers Research Foundation (TARF) awarded IAAO a \$5,000 grant for the creation of a *GIS for Assessment Professionals* book.

IAAO is in the process of developing the book and is looking for practitioners to share their GIS case studies. To contribute a case study of the latest uses of GIS in the assessment industry, use the submission form on the IAAO site at [www.iaao.org/GIS-call](http://www.iaao.org/GIS-call).

IAAO has not published any books concentrating specifically on the use of GIS for the assessment profession since 1999 when *GIS Guidelines for Assessors* was released in collaboration with the Urban and Regional Information Systems Association (URISA).

Congratulations to Margie Cusack, Research Manager, and Leann Ritter, Special Projects Manager, who secured the grant for IAAO.

## The Appraisal Foundation Looking for Candidates for AQB and ASB

The Appraisal Foundation (TAF) is looking for qualified candidates to serve on the Appraiser Qualifications Board (AQB) and the Appraisal Standards Board (ASB).

AQB is responsible for establishing the education, experience, and examination qualification criteria for real estate appraisers. Familiarity with appraiser qualifications is a prerequisite of service on the AQB, and a minimum of 10 years of appraisal experience is required.

ASB is charged with developing, interpreting, and amending the *Uniform Standards of Professional Appraisal Practice (USPAP)*. Familiarity with USPAP is a prerequisite of service on

the ASB, and a minimum of 10 years of appraisal experience is required.

The Boards Nominating Committee of the TAF Board of Trustees is interested in having business leaders from a variety of backgrounds apply for positions on these boards.

Individuals selected will serve initial terms of one to three years commencing January 1, 2018. To apply, complete the application at [www.iaao.org/AQB\\_ASB](http://www.iaao.org/AQB_ASB). For more information, contact Arika Cole at [arika@appraisalfoundation.org](mailto:arika@appraisalfoundation.org) or at 202-624-3072.

## Designations, Review and Reveal Set for September Webinar

“Designations, Review and Reveal” will be the subject of a complimentary webinar set for Wednesday, September 6, at noon CDT.

Bradley D. Fowler, RES, AAS; Paul L. Humble, RES, AAS; and Donna VanderVries, Esq., AAS, CAE, members of the IAAO Professional Designations Subcommittee, will review changes regarding degree requirements, equivalency with the Appraisal Institute's ASA designation, other designation changes, and the upcoming release of the IAAO Mass Appraisal Specialist (MAS) designation. Registration is open at [www.iaao.org/webinars](http://www.iaao.org/webinars).

There is also time to sign up for the August webinar, “Waterfront Property Valuation,” set for Wednesday, August 16, at noon CDT. The cost is \$45 for members and \$90 for nonmembers.

## Deadline Extended to Submit Abstracts for 2018 Symposium

The deadline for submitting abstracts for the 12th International Research Symposium April 5–6, 2018, in Prague, Czech Republic, has been extended to August 30, 2017. Submissions will be reviewed by the IAAO Research Subcommittee. Presenters will be notified by early October.

Abstract submission forms can be downloaded at [www.iaao.org/IRScall](http://www.iaao.org/IRScall). Presentations are expected to be about 30 minutes long; however, opportunities for 1-hour sessions are also available.

Submissions should include how the presentation relates to the assessment profession and specifically to one of the topics areas listed on the web page.

For any additional questions regarding abstract submissions, contact Margie Cusack at [cusack@iaao.org](mailto:cusack@iaao.org) or 816-701-8123.

There is still time to register for the 11th International Research Symposium to be held in Madrid, Spain, October 30–31, 2017. On October 29, IAAO will present a half-day forum covering the latest developments in valuation modeling. For details and to register, go to [www.iaao.org/irs2017](http://www.iaao.org/irs2017).

## Registration for October, January Classes of Online 101 Open

Registration for the fall and winter classes of the online version of Course 101 Fundamentals of Real Property Appraisal are now open.

The online class was offered in the spring and summer, and both classes sold out. The October class of the online version of Course 101 will start October 9, 2017 and end November 19. The January class will start January 22 and ends March 4.

Dates for the in-person offerings can be found on the website or in *F&E*.

This six-week online course provides procedures and techniques required to estimate the market value of vacant and improved properties, with a focus on the cost approach and the sales comparison approach. Online classes are limited to 25 students. Registration is \$499 for members and \$725 for nonmembers.

## California, United States

**Political Road Map: Here's how aging baby boomers will change the impact of Prop. 13**  
(published July 9, 2017)

John Myers, *Los Angeles Times*

The article reviews a report by the independent Legislative Analyst's Office on the impact of Proposition 13 over the past year and how it has reduced the number of properties going on the market. As a result, less turnover means tax rates don't get re-calibrated, resulting in less revenue for government services. But the article noted that the legislative report concluded that's likely to change, as more than half of California's homeowners are 55 or older. Baby boomers, as they move to other properties, such as retirement homes, will put their homes on the market. The property tax rates for new owners will be set by higher purchase prices and the impact could be substantial. The report pointed out that the typical homeowner over the age of 65 has been in that house for at least 20 years.

<http://lat.ms/2u6BPrf>

## Illinois, United States

**Abolish property tax exemptions for rich nonprofits**  
(published June 27, 2017)

David Simon, *Chicago Tribune*

Commentary suggests that Illinois review how real estate owned by many rich nonprofits is completely exempt from property taxes and that the exemptions be limited to property value under \$1 million. The article noted that Illinois has the highest median property tax rate in the nation, according to a 2016 analysis by CoreLogic.

<http://trib.in/2sqqHzW>

## Texas, United States

**Proposed property tax reform not likely to cut Texas homeowners' tax bills**  
(published July 3, 2017)

Jeremy Wallace, *San Antonio Express-News*

Article reviews the extensive state property tax reform legislation under discussion in Texas and how many Texans wouldn't see their property taxes go down when compared with what they pay now under the plan the Legislature is set to take up. Even architects of the reform plan acknowledge that homeowners will still likely face higher property tax bills next year even if the reforms that Senate leaders have celebrated as historic were in effect already.

<http://bit.ly/2t9y3bB>

## Washington, United States

**Washington state budget to increase property taxes in some areas**  
(published July 3, 2017)

Amanda Roley, *KREM*

Article reviews how under a new budget for Washington state, some residents will see an increase in their property taxes, while others will see a decrease. This is the result of the state's plan to spend \$1.8 billion on K-12 public schools over the next four years. This is expected to satisfy the Supreme Court's ruling that the state was under-funding public schools.

<http://bit.ly/2tDURx6>

## United States

**Is there light at the end of the tunnel for the "Dark Store Theory"?**  
(published July 6, 2017)

Stephanie E. Cangialosi, *Bloomberg BNA*

In April, Bloomberg BNA produced a three-part Property Tax Post series with in-depth coverage of the "dark store theory" featuring experts on both sides of the topic. In June the publication put together a webinar on the issue and in July published highlights from the Bloomberg BNA Dark Store Theory webinar in which Michael Allen and Brad Wallace of Ryan, LLC presented the taxpayers' perspectives and Amy Seibel of the Seibel Law Offices presenting taxing authorities' position.

<http://bit.ly/2udXeyQ>

## Canada

**Housing downturn likely won't hit Vancouver, Toronto city coffers too much**  
(published July 7, 2017)

Garry Marr, *Financial Post*

A new report from Moody's says both cities are insulated from a revenue shortfall; though of the two, Toronto is the more exposed. The agency also noted both cities are protected from a moderate price correction by their ability to adjust property tax rates.

<http://bit.ly/2uIUOVN>

## India

**E-payment on the rise for property tax**  
(published Jul 10, 2017)

Siddharth Gaikwad, *The Times of India*

Article reviews how Pimpri Chinchwad is expected to collect around 40 percent of the total annual property tax revenue through online means. The number paying online has increased greatly in the last decade, increasing from around 2 percent in 2009-10 to the expected 40 percent in this cycle.

<http://bit.ly/2tDrqle>

Sandra Patterson



## Natural Gas in Storage

A gas marketer will have to pay property tax on the natural gas it stores in Texas, the state supreme court has ruled. The court determined that the tax did not violate the U.S. Constitution's Commerce Clause protections because the gas, when stored, was not involved in interstate commerce. The decision settled conflicting rulings in appellate courts. One court had found the tax unconstitutional because the gas owner did not maintain a corporate presence in the state and was not a recipient of public services.

The Texas Supreme Court also differed from other state supreme courts that have addressed this issue in that the length of time the gas is in storage is not dispositive of whether the gas is participating in interstate commerce. The reason the gas is in storage — whether because of the nature of the interstate transit or as a business decision — is what matters. The Oklahoma and Kan-

sas supreme courts ruled in 2008 and 2013, respectively, that taxation of natural gas in storage does not violate the Commerce Clause.

### Constitutional Criteria

To pass constitutional muster, a tax must meet four criteria: (1) it must apply to an activity with substantial nexus within the taxing state; (2) it must be fairly apportioned; (3) it must not discriminate against interstate commerce; and (4) it must be fairly related to the services provided by the state.

The gas marketer stockpiles natural gas during the warmer months when prices are lower for resale when gas prices rise. The marketer contracted with a pipeline company to store its gas and fulfill orders as demand required. Unlike other gas marketers, however, the company usually depleted its supply by the end of the heating season, so it only had gas in storage in the taxing jurisdiction for part of the year.

The court said it is not essential that the

property owner is in the state, only that the property is. Texas appellate courts based their decisions on whether the taxpayer's company maintained a physical presence in Texas. This reliance, the court said, was misplaced. For ad valorem taxation purposes, as long as the property is within the taxing jurisdiction, it does not matter whether the entity that pays is within the locality or is in another state. "The link between the property and the state is the relevant consideration," the court said.

### In-Transit Test

Another consideration, the court said, is whether the goods' presence in the state is connected to its journey in interstate commerce or whether it is being stored for other reasons. The Oklahoma and Kansas courts had determined that the stored gas had substantial nexus in their states because it had been in storage for a prolonged period. But how long is long enough, the Texas court asked. The court offered that a determination

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based on whether the goods were in transit would prove less arbitrary.

As an example of goods that are stored but still considered in transit, the court cited a case involving petroleum shipments that were stored at a rail head awaiting the arrival of a tanker. The oil was considered in transit, the court said, because the only means of transport to its next destination was not available.

By contrast, the gas in this case has ready access to an interstate pipeline, the court stated. The only reason it is not being shipped is because the company is waiting for more favorable pricing. Therefore, the interruption in transport is the result of a business decision and not intrinsic to the shipment of the goods, the court said.

The tax passes the second prong, fairly apportioned, the court said, because the tax is only levied on gas present in Texas on the assessment date, January 1. Most surrounding states also have a January 1 assessment date, the court noted. Therefore, any gas subsequently

shipped, say, to Oklahoma would not be taxed in Oklahoma until January 1 of the next year and it would no longer be present for taxation in Texas. Thus, the tax avoids multiple taxation of the same goods which is a violation of the Commerce Clause.

**Nondiscriminatory**

Moreover, the tax does not discriminate against interstate commerce, the third prong, the court noted, because the tax is levied on all stored gas without regard to its destination. If, as the taxpayer argued, taxation of its stored gas creates a financial barrier to doing business in that jurisdiction, it is not evidence of discrimination but rather “the consequence of a business reality.” The gas owner is free to store its inventory in a lower-tax location, the court said.

Finally, the tax passes the fourth prong because it is reasonably related to the government services the stored gas receives. The taxpayer argued that the pipeline company is the recipient of the

public services and it already pays for those services through property taxes on its storage facility and the cushion gas it must maintain to facilitate pipeline operation. A Texas appellate court found this argument persuasive in declaring a similar tax unconstitutional. But the higher court held that public service providers do not differentiate between the pipeline company’s property and the gas marketers’. For example, if there were a fire at the facility, the court said, firefighters would work to extinguish not only the flames consuming the pipeline structure but the stored gas as well.

*ETC Marketing v. Harris County Appraisal District, Supreme Court of Texas, No. 15-0687, April 28, 2017. See also Peoples Gas, Light, and Coke Company v. Harrison Central Appraisal District, Court of Appeals, Sixth Appellate District of Texas at Texarkana, No. 06-07-00103-CV, September 24, 2008; In re Assessment of Personal Property Taxes against Missouri Gas Energy, Oklahoma Supreme Court, No. 103,355, October 21, 2008; In the Matter of the Appeals of Various Applicants, Kansas Supreme Court, No. 105,785, December 6, 2013.)*



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# New Member Profile: Joseph Taylor Dobson

By Kate Smith | smith@iaao.org



## Joseph Taylor Dobson

Appraiser III - Residential

Madison County Assessor's  
Office

Huntsville, Alabama

---

I also enjoy doing subdivision analytical work and reviewing the quality of our appraisals.

### **What about your role is the most challenging?**

Honestly, dealing with the taxpayers can be very difficult at times. Residential property taxes can be a very personal and emotional issue for some owners. In talking with homeowners, I hear a lot of "I just don't feel your value is correct" or "I am OK with the value, but the tax bill is too high."

When I ask what they feel it is worth or what they want taxes to be, they often say they don't know. In Alabama, the majority of people are very anti-tax. Just like in the story of Robin Hood, revenueurs are still considered to be the bad guys down here.

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

I would like to be a building code inspector. I have learned how to deal with local government bureaucracy, I enjoy doing field work, and I am

good at remembering codes. I think I would make a good building inspector. If I was going to follow my dreams, however, I would like to sell my art and live in a tiny house.

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

Huntsville is a really cool place. We have Lowe Mill which is the largest privately owned arts facility in the United States. Lowe Mill has 148 working studios for over 200 artists, several fine art galleries, a multi-use theater and performance venues. Monte Sano State Park is an amazing mountain-top retreat with hiking trails and picnic areas with scenic overlooks.

We have the U.S. Space and Rocket Center, which is earth's largest space museum, showcasing rockets and artifacts of the U.S. space program. We also have eight local craft beer brewers and even more awesome, one-of-a-kind places to eat. So ya'll come down and see us now, hear?

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

I consider myself a modern-day renaissance man. I like making stained glass windows, spray painting custom T-shirts, and making ceramics.

I also enjoying doing DIY projects around the house. I am into comic books and sci-fi movies. I also enjoy going to Disney World and spending time with my wife and 5-year-old daughter.

### **Q: How did you start working in the property assessment profession?**

**A:** I graduated from college in the summer of 2009 with a management degree and was having a hard time finding a job.

In my search, I found an ad looking for a residential property tax appraiser. It sounded interesting so I put in for it on a whim, and the rest is history.

### **What about your role do you enjoy most?**

I really love that I am not doing the same thing every day. I like the flexibility this job allows me. I would hate being stuck in an office all day behind a computer. I enjoy being able to spend half of my time in the office and the other half outside of the office.

# USPAP

Uniform Standards of Professional Appraisal Practices

## USPAP History and Overview

BY TONI VIENS, MAI, SRA

**Editor's Note:** *As an overview, this article does not cover USPAP in its entirety.*

*For a comprehensive understanding of USPAP, the reader is strongly encouraged to review the complete USPAP document.*

*No one should rely on this narrative to provide a detailed understanding of USPAP.*

### Origin of USPAP

USPAP originated in the aftermath of the 1980s financial crisis, when the U.S. Congress determined that the appraisal industry required oversight.

Along with other reforms, Congress created the Appraisal Subcommittee and gave it the authority to require that each state properly train and certify appraisers who perform appraisals for real estate transactions that could result in financial loss to the U.S. Government.

In 1989, The Appraisal Foundation (TAF), as directed by the Appraisal Subcommittee, was formed, and one of TAF's boards, the Appraisal Standards Board (ASB), was charged with

the responsibility of developing a set of uniform appraisal standards to be used by all appraisers when required by law, regulation, or agreement.

Although the ASB develops, interprets, and amends USPAP, neither TAF nor the ASB is a regulatory body and does not have the power to prosecute any appraiser for violation(s) of USPAP.

This supervisory power comes from the Appraisal Subcommittee, which assigns the regulatory responsibility to the individual states.

### Contents

The current edition of USPAP is effective for 2016–2017.

The document includes all of USPAP as well as two additional sections identified as "Other Forms of Communications": Advisory Opinions and Frequently Asked Questions. The main USPAP document comprises four parts: Definitions, Preamble, Rules, and Standard Rules.

### Definitions

USPAP Definitions provide a common basis for appraisal terminology and cover most of the standard appraisal

### The USPAP Preamble

**states:** The purpose of USPAP is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers.

definitions used in the industry. As with other areas of USPAP, when changes are made in Rules and Standard Rules, appropriate changes are also made in the Definitions section.

### Preamble

The USPAP Preamble states,

The purpose of USPAP is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers.

In addition, the Preamble states,

It is essential that appraisers develop and communicate their analysis, opinions and conclusions to intended users of the services in a manner that is meaningful and not misleading.

## Rules

The Rules are the five primary obligations of the appraiser:

1. Ethics Rule
2. Record Keeping Rule
3. Competency Rule
4. Scope of Work Rule
5. Jurisdictional Exception Rule

The *Ethics Rule* covers appraisers' personal responsibilities, stating that an appraiser's conduct must be impartial, truthful, and accurate in developing and reporting assignment results.

Appraiser management includes the necessity that an appraiser disclose any fees or commissions paid in regard to obtaining appraisal assignments.

In addition, an appraiser must not accept an assignment to provide pre-determined results or an assignment biased in favor of the client.

An appraiser is bound by confidentiality, must act "in good faith," and must take all reasonable safeguards to protect the confidential information provided by the client and the results of the assignment.

The *Record Keeping Rule* states that an appraiser is obligated to maintain accurate and complete "work files" for all appraisal assignments.

This work file must be in place prior to the appraisal being released and must be kept for a specific number of years. The rule also states that there must be an additional work file holding period for any testimony given by the appraiser related to an appraisal assignment.

The *Competency Rule* requires that an appraiser have the knowledge and experience necessary to develop and report accurate, complete, and unbiased appraisal results that adhere to *USPAP* and the requirements of the appraisal assignment.

The *Scope of Work Rule* requires the appraiser to

(1) identify the problem to be solved, (2) determine the Scope of Work necessary to develop creditable assignment results, and (3) disclose the Scope of Work in the report.

*The Scope of Work*—to include research, analysis, and reporting—is determined by the appraiser and can be different for each property type.

Specifically, the Scope of Work for a residential house would be different from that for an office building or a dairy farm.

The *Jurisdictional Exception Rule* is designed to preserve the balance of *USPAP* even if all *USPAP* requirements cannot be completed because of a jurisdiction's law or regulation.

Because of a jurisdiction's law or regulation, an appraiser can divert from a specific requirement of *USPAP*, but then must return to *USPAP* for the balance of the appraisal.

Critical to this rule, Jurisdictional Exceptions apply only to constitutional, legislative, and court-made law or administrative rules and ordinances.

A client or an attorney giving direction to the appraiser does not constitute a Jurisdictional Exception.

### Standard Rules

Standard Rules pertain to the development and reporting of appraisal assignments.

Standard Rules apply to Real Property Appraisal, Appraisal Review, Mass Appraisal, Personal Property Appraisal, and Business Appraisal. In the 2016/2017 edition, the ASB retired Standard Rules 4 and 5, which pertained to Real Property Consulting.

Standard Rule 6 applies to both the development and reporting of a mass appraisal.

In the 2018/2019 edition, Standard Rule 6 will be divided into two standard rules, one for developing mass appraisal assignments and the other for reporting mass appraisal assignments. No other significant changes were made to Mass Appraisal.

### Other Forms of Communications

As noted earlier, the *USPAP* document contains two additional sections identified as Other Forms of Communications.

Advisory Opinions provide guidance

## The Rules

The Rules are the five primary obligations of the appraiser:

1. Ethics Rule
2. Record Keeping Rule
3. Competency Rule
4. Scope of Work Rule
5. Jurisdictional Exception Rule

and clarification to the appraiser on various aspects of *USPAP* and other appraisal issues.

These opinions are not part of *USPAP*, and an appraiser cannot be in violation of Advisory Opinions.

Frequently Asked Questions (FAQs) are another form of guidance offered to the appraiser. The FAQs are numerous and cover many topics providing additional and helpful direction. FAQs are also provided on the TAF website.

## User Comments

The ASB continually reviews and refines *USPAP*. The ASB would appreciate it if appraisers and users of appraisal services would provide their comments on changes, clarifications, or concerns they may have for future revisions to *USPAP*.

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# Governments *can* attract millennials ... by rethinking recruitment practices

Generation Y, those born between 1981 and 2000, now outnumber baby boomers as the largest living generation

Their strengths include creativity, tech know-how, collaboration, and a desire to help their communities

By Kevin Prine, RES, AAS



**Editor's note:** This expands on an article "Changing of the Guard Revisited" (*Fair & Equitable*, April 2017, 26-35) and continues on the topic of transition in the workplace as millennials move into leadership roles. This article offers the perspectives of millennials in general and IAAO U40 Leadership Lab members in particular.

In the past few years it has become more and more apparent that the workforce is losing a majority of the baby-boomer generation to retirement.

In the United States, baby boomers are defined as those born between 1946 and 1964. As this process continues, more and more of Generation Y (millennials) are entering the workforce. Millennials, defined as being born between 1981 and 2000 (Gursoy and Chi 2008), have already surpassed baby boomers as the largest living generation. By 2020 it is predicted they will form 50 percent or more of the global workforce (Ferri-Reed 2015).

As more and more millennials enter the workforce, the challenge arises, how can the public sector compete with the private sector for well-educated, highly trained

professionals? What attracts millennial workers to their employer? Does the public sector have the practices that match these perks or attractions? If not, can the public sector adapt to and accommodate these options and arrangements in order to encourage more millennial workers to choose the public sector over the private sector?

## What Are Millennials Looking for?

The first obstacle to overcome is to understand what millennials are attracted to. What are they looking for in an employer? According to a PricewaterhouseCoopers (PwC) survey, millennials desire a healthy work/life balance and view this balance as more important than financial rewards (PwC 2011). This balance may include the option of flexible working hours during the week — working from home, working longer days with



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a day off during the week, or having other creative options that provide this flexibility.

Balancing their work and personal life is important to this generation; they want to be able to keep and maintain both personal and social commitments (Smith and Galbraith, 2012). Jake Parkinson, a member of the IAAO U40 Leadership Lab Committee, says, “Job flexibility is my main concern. I have the option of working 14 hours two days a week, so I can work six hours two days to be able to coach Little League.”

Millennials are great collaborators and favor teamwork (Gursoy and Chi

***“Job flexibility is my main concern. I have the option of working 14 hours two days a week, so I can work six hours two days to be able to coach Little League.”***

Jake Parkinson, a member of the IAAO U40 Leadership Lab Committee

2008). This attitude could be a result of growing up in sports leagues and organizations such as dance, Scouts, and the like, which all promote a degree of teamwork and collaboration.

Schooling also should be recognized as a factor because various school assignments were collaborative (Cahill and Sedrak 2012). Teamwork within the workforce, they believe, should be taken advantage of.

Millennials also like to be recognized. They put a great deal of themselves into their work and want appreciation for that. Terence Norwood, also an IAAO U40 member, points out, “I think most millennials want to feel as if they are growing and not at a dead end.” They want their superiors to know what they are working on and how they accomplished it and to acknowledge their good work. One



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millennial said, “Employees will work harder if they know their hard work is being recognized” (Gursoy and Chi 2008).

Regardless of their age, all employees appreciate being recognized for their hard work. Millennials want to play a role in how that work is developed and possibly improved upon. Ryan DeLeon, Assessor Compliance Analyst in the Adams County (Colorado) Assessor’s Office, concurs: “Allowing for ideas to be heard and implemented was big for me. Allowing your employees to take an idea, form a plan, and execute it will instill trust on both sides and more fulfillment in their work.”

Millennials have high expectations of giving back to the community and want to be a part of an organization that has that same philosophy. This group has a “high capacity to generate support for community-based initiatives to improve the neighborhood or the global environment” (Wieck 2008). This service may be achieved

through charity events, walk-a-thons, fund-raising, and so forth. Nearly six out of 10 millennials say they have volunteered in the past 12 months (Pew Research Center 2010).

### **What Are the Strengths and Weaknesses of Millennials?**

What strengths and weaknesses do millennials bring to the workforce? Technological savvy is always the first thing that comes to mind; this is one of their most defining characteristics (Smith and Galbraith 2012). They are connected through a variety of communication methods including, but not limited to, email, internet, social networking, and texting. They grew up with cable TV, video games, the internet and cell phones. It is not uncommon for this generation to not have a land line at home.

While technology is a growing dimension in the career force, it also comes with its downsides. In the workforce, younger generations typically prefer to communicate through email (Gursoy and Chi 2008). In the

PwC survey, 41 percent of millennials reported they would rather communicate electronically than face-to-face (PwC 2011).

While face-to-face conversations might be saved for meetings, this is not the only communication weakness that happens with an increasing number of millennials in the workforce.

Slang terms used by younger generations often are not received well by older staff members and supervisors. In a recent survey, one comment was, “It’s often apparent that our supervisors don’t understand what we are trying to say because they’re not as familiar with tech jargon. ... I can easily explain a problem I’m having to a fellow millennial coworker, but my supervisor doesn’t quite grasp it” (Smith and Galbraith 2012).

In addition to wanting to be recognized on a regular basis, millennials are eager to work their way up and have no issue with changing organizations to do so. Loyalty is not nearly as prevalent among millennial workers

as it was in the generations before them. If they think their career is not proceeding along the path they desire with their current employer, they are more than eager to seek other opportunities.

In the PwC survey, 38 percent of employed millennial respondents are seeking new opportunities and 43 percent said they are not actively looking but would be open to offers. Very few said they would like to stay in their current role for the long term.

Within the past year, 21 percent of millennials have changed jobs, more than triple the number of non-millennials who changed jobs (Petrucci 2017). With social media so prominent, millennials (and all generations) can create a professional resume that it is constantly updated and readily available.

### How Can Employers Attract Millennials?

The millennial generation obviously is different from any of its predecessors. They think differently, frequently outside the box, and are creative when it comes to effectively accomplishing a task in a new way. What do employers do to attract and retain this young generation with so much potential?

Organizations need to rethink how they recruit, train, and manage new employees in order to attract and retain top millennial talent. The key components are quality training, team-building opportunities, a healthy work/life balance, useful resources, and fair compensation (Ferri-Reed 2015).

Many companies are moving to an open-office space concept with few walls and doors. This environment promotes the camaraderie and teamwork that the millennial generation is so accustomed to. According to a CoreNet Global survey, companies

have reduced the average space occupied per employee from 225 square feet in 2010 to 170 square feet in 2013 (“Millennials Open Door” 2014). Many firms do not even have assigned seats or desk areas.

Offering employees more flexible schedule options attracts millennial workers as well. As previously mentioned, millennials value their social responsibilities and their personal life away from the workplace.

By offering options such as working from home or flexible hours, employers help them pursue a better work/life balance. Flexibility can vary among employees, or it can be a one-size-fits-all model that every employee must cater to (Schlegel 2017).

For example, employees can be given the opportunity to come to the office any day of the week for as long as they chose in order to complete their 40 hours, or they can be offered the option to work four 10-hour days with a day off during the week. Some employees may also be more productive working from home or in a coffee shop than in the confines of an office.

How does the public sector fit into this puzzle? What is the public sector doing right in recruiting millennials? What is it doing wrong? How can it adapt to make itself more desirable for this growing generation entering the workforce?

### Recruit from Within

Previous generations chose employment with the government for various reasons, but for the most part, it was job security, health-care benefits and generous pension plans. Unfortunately, those perks aren't nearly as favorable for the public sector today as they were 10–30 years ago (Joyce 2016). The millennial generation tends to have more options for employment today than in the past.

Because of the recession between 2008 and 2011, many younger generations pursued entrepreneurial paths instead of seeking employment at a potentially unstable employer, government included. According to Peter Hutchinson, leader of management consulting strategy for Accenture's U.S. state and local government practice, private-sector employers have revamped the way they manage their business and how they recruit talented workers.

To become and stay competitive, governments must do the same, he asserts (Hutchinson 2017). His research identified several key practices that allow governments to be more competitive, one of which is recruiting more workers from within the organization.

By doing this, public organizations could eliminate direct competition with the private sector as well as reduce the total time and costs that would be generated by bringing in outside talent, which has to start from the ground up in order to learn how a department or organization works. This practice would also demonstrate and encourage employee morale from within.

### Offer Flexibility

Hutchinson also discusses the importance of flexibility. Mobility and the option of telecommuting attracts employees to the private sector. Many workers think the public sector does not offer this kind of flexibility.

Governments need to do more to appeal to this preference in the workplace and remove the stigma of rigid practices (Hutchinson 2017).

Some departments at all levels of government already are implementing these options; however, there are many more that need to catch up.

How could this flexibility be implemented? It would most likely take

place at one or, potentially, two levels. First, at the department level procedures that would allow flexible working hours and telecommuting would have to be identified.

Second, the human resources department would need to be involved to ensure that employment regulations were managed appropriately and that proper working hours are completed and job criteria are being fulfilled. As rigorous as this process may appear, it would have to be implemented in a manner that it is both fair and equitable for all employees.

### Pay the Interns

Governments can not only create summer internships but also make those internships paid positions or build financial incentives into them (i.e., continuing education or assistance with student loans).

Students who work as interns at government organizations typically find the public sector attractive and develop an interest in entering the field. By making internships paid positions, government could transform its perspective that internships are an expense to the idea that internships are an investment in the future workforce (Joyce 2016).

This is another tough obstacle for government because many departments already struggle to pass current budgets, much less add an additional line item.

However, a college internship that pays below an entry-level job for a few months could reap huge benefits by saving on training costs at a full-time employee rate if that intern were later hired.

The intern's familiarity with the organization and its practices and

procedures would pay dividends in the long run.

### Overcome Negative PR

Government public relations is also a hindrance when trying to appeal to millennials. As transparent as the news and media have become today, it is difficult to read or see any updates involving government (at any level) in a positive light.

Most issues revolve around passing budgets, increasing taxes, underpaying teachers, and so on. It is difficult to attract workers to an organization that has a stigma of self-inflicted wounds.

Politicians such as Wisconsin Gov. Scott Walker, who went after his state's civil service workers and their union rights, could have turned off many potential hires, especially ones who may have had other options for employment (Joyce 2016).

Is there a way to prevent an issue from becoming a public-relations nightmare? Public service typically draws more negative attention when it has a public relations dilemma because it is being held to a higher standard and (usually) is being funded through tax dollars.

Bad news always finds a way to sneak out. The solution is to be honest and prepared.

According to Jonathan Walters, Senior Editor of *Governing* magazine, "When bad news starts to percolate, why don't public officials practice the sensible art of getting out in front of it by owning up to the problem? That question is becoming increasingly relevant in this smothering electronic media age where keeping a secret involving public officials' conduct is almost impossible. Those who don't see themselves as somehow invisible,

***"When bad news starts to percolate, why don't public officials practice the sensible art of getting out in front of it by owning up to the problem? That question is becoming increasingly relevant in this smothering electronic media age where keeping a secret involving public officials' conduct is almost impossible. Those who don't see themselves as somehow invisible, invincible or untouchable—and who have a plan in place for how to handle bad news—will be the ones who survive it."***

Jonathan Walters, Senior Editor of *Governing* magazine

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### Rethinking and Restructuring Recruitment Practices

In most issues, the government typically moves at a slower pace. State and local governments are still trying to recover from the recession. They have about 500,000 fewer employees today than they did in 2008 because of layoffs, hiring freezes, and furloughs (Kellar 2016). They cannot recoup these losses all at once because their funding is limited. In order for governments to become more creative both from a hiring and a financial perspective, they should consider

offering those on the verge of retiring the option of returning to work part time to tutor and/or mentor the next generation for various management positions (Kellar 2016).

Hiring and retaining quality employees is one of the largest and most complex obstacles management faces. Government is no different. It faces many challenges in approaching the new generation of workers, but there is hope for change. Despite the typically slow pace of change in government, millennials still have a strong interest in working in the public sector.

Recently, enrollment for graduate programs in public administration has outpaced that for business degrees and engineering programs (Maciag 2013). With the growing interest in public service, governments need to capitalize on the momentum it has for recruiting a talented workforce (Hutchinson 2017).

For those millennials who seemingly

don't have an interest in public service, it is possible that they just never considered it. In some cases, maybe they just need to be asked about their interest in public service.

In a survey conducted by the Council for Excellence in Government, about 70 percent of respondents between 18 and 29 years stated that a job in public service would be appealing (Donaldson 2008). If government workers were to promote openings by word of mouth and social media, it could help spread the news that public service has some rewarding positions.

Government at all levels needs to recognize that it is essential to attract the millennial generation. Without a plan for recruiting and retaining a younger, talented generation, governments will experience avoidable failures.

Such failures not only impair governments' ability to perform effectively but, even worse, are an injustice to the people they serve (Joyce 2016).

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SouthData

332



SouthData is a national, full-service document management provider. We specialize in the production and distribution of high-impact electronic and paper tax statements, assessment notices, variable data printing, electronic billing, certified mail, and more. SouthData is dedicated to offering products and services to help achieve efficient, cost effective communication with taxpayers.

Spatialest

621

Market Leading Solutions for the Appraisal Industry. Spatialest is dedicated to assisting the Appraisal Industry. With our extensive knowledge and experience we simplify processes and solve problems saving time and effort to make your job easier. Our map based technology visualizes your data allowing you to understand, analyze and share your information quickly and easily.



Tax Management Associates, Inc.

425



Since 1979, Tax Management Associates, Inc. (TMA) has been in the business of assisting state and local taxing officials in their duties of administering ad valorem taxation. With over 150 employees and multiple national offices, TMA's mission is to be the best through, "Quality by Design."

Thomson Reuters  
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406

Thomson Reuters Aumentum simplifies the revenue management lifecycle for governments around the world. Our unique combination of technology enhanced by experience enables you to optimize revenue generation, support sustainable growth and improve services to the public.

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- eGovernment



Tyler Technologies

207



Since 1938, Tyler has empowered assessment and tax offices to increase efficiency, accessibility, and responsiveness with best-in-class solutions for CAMA, tax billing and collections, data verification, image collection, residential and commercial/industrial valuation, mobile technology, data capture, and public access. We've applied our expertise and leading Appraisal & Tax Solutions in 49 states, four Canadian provinces, and the Caribbean. Visit [www.tylertech.com](http://www.tylertech.com) for more information.

Vision Government Solutions, Inc.

607



Vision Government Solutions has maintained a reputation as an innovative and leading provider of CAMA software and services for Assessing Departments for over 40 years. Vision continues to invest in leading-edge technology and provide customized applications to reduce cost and improve customer operating efficiency.

Xceligent

724

Xceligent is a leading provider of verified commercial real estate information across the United States. Our professional research team pro-actively collects: a comprehensive inventory of commercial properties, buildings available for lease and sale, tenant information, sales comparables, historical trends on lease rates and building occupancy, market analytics, and demographics.



## Calendar of Events

Local • Regional • International

### Minnesota Association of Assessing Officers

2017 MAAO Fall Conference  
September 10–13, 2017  
Duluth, Minnesota  
[www.mnmaao.org](http://www.mnmaao.org)

### California Assessors' Association

2017—115th Annual CAA Conference  
October 16–19, 2017  
Buena Park, California  
[www.calassessor.org](http://www.calassessor.org)

### Kansas Association of Mappers

2017 KAM Conference  
October 17–20, 2017  
Lawrence, Kansas  
[www.kansasmappers.org](http://www.kansasmappers.org)

### Northeastern Regional Association of Assessing Officers

2018 NRAAO Conference  
April 29 to May 3, 2018  
Quincy, Massachusetts  
[www.nraao.org](http://www.nraao.org)

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



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- Massachusetts Association of Assessing Officers - Cosponsor Leadership Reception*
- O'Connor Consulting Inc. - Cosponsor International Attendees' Reception*
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# Call for Papers

Submissions due October 1, 2017



## 22nd GIS/CAMA Technologies Conference ■ March 19–22, 2018 ■ Houston, TX

The educational program is developed by reviewing submissions received through the Call for Presentations. The 2018 Conference Planning Committee welcomes the submission of individual papers, complete sessions, panels, and lightning talks. All abstracts will be reviewed and considered for the educational program. Suggested topics are provided for general reference only. We welcome topics of interest at all levels of expertise, from beginner to expert.

### Suggested topics:

- GIS Technologies
- Parcel Fabric
- Tools for Appeals
- Parcel/Cadastral Mapping
- Mentoring the Next Generation
- Tax Policy Issues
- Integrating GIS and CAMA Data
- Data Aggregation and Sharing
- International Topics
- Case Studies of Assessment and Parcel Workflows
- Using Assessor's CAMA Data & GIS for Emergency Planning and Disaster Response
- Automated Valuation Models
- Safety in the Field
- Mobile & Cloud Solutions
- Open Records Issues
- Next Generation 911
- Disaster Response
- Future-Looking Topics
- Property Valuation
- Special Property Types
- Oil & Gas Valuation
- State Assessed Value Allocation
- Management and Leadership

For more information, go to [www.urisa.org](http://www.urisa.org) and click on the GIS/CAMA logo.

## Associate Member Subcommittee Reception

*2017 IAAO Annual Conference*

**Monday, September 25, 2017**  
**from 6:30–7:30 pm**  
**Skyview 4, Bally's Hotel**

Associate Members are invited to gather, meet one another, and share like experiences at this year's Associate Member Subcommittee Reception.



## Welcome to Las Vegas!

By Michele Shafe

The Las Vegas Local Host Subcommittee is looking forward to hosting the 83rd Annual International Conference on Assessment Administration, September 24–27, 2017, at Bally’s Las Vegas.

We want you to have an amazing experience while you are here for the conference! If you have not been to Las Vegas in a while, you will definitely notice some changes, as the city continues to grow and reinvent itself. The following are some useful tips for preparing for your visit.

### Weather

Late September weather in Las Vegas is typically dry, warm, and pleasant. Average high temperatures are in the upper 80s, and lows are in the upper 60s. Casual attire is acceptable at all the hotels and casinos on the Las Vegas Strip. Pack lightweight clothing, sunscreen, sunglasses, and a hat. Most importantly, wear comfortable walking shoes. There will be more walking than you ever imagined!

### The Strip

The Las Vegas Strip is pedestrian-friendly. For safety and convenience, there are walkways, pedestrian bridges, and escalators connecting many properties on the Strip.

Take advantage of the free trams. A tram service connects the Mandalay Bay, Luxor, and Excalibur hotels. The Aria Express tram has stops at the Monte Carlo, CityCenter, and the Bellagio. A third tram runs between the Mirage and Treasure Island. A

double-decker bus, called the Deuce, runs to the Fremont Street Experience and up and down the Las Vegas Strip, stopping at virtually every hotel and casino.

Taxis are available curbside in front of the major resort properties, but they do not pick up passengers on the street.

### Free Attractions

If you are not into gambling, there are many free attractions in Las Vegas worth seeing. You won’t have to open your wallet to see the Bellagio Fountains and Bellagio Conservatory and Botanical Gardens, the Festival Fountain and the Fall of Atlantis at Caesars Forum Shops, the Volcano at the Mirage, or the downtown Fremont Street Experience Light Show.

If you have extra time in Las Vegas, be sure to dine at a world-class restaurant, or enjoy a spectacular show production on the Strip. Or visit a museum or catch a thrill ride.

Shoppers may like to browse the Forum Shops at Caesar’s, Crystals Mall, or Miracle Mile Shops, all on the Strip. If you have access to a vehicle and want a break from the bustling city, consider visiting Red Rock Canyon or Hoover Dam, both within an hour’s drive.

Whatever you decide to do in Las Vegas, you will certainly have a memorable experience. Once again, welcome to Fabulous Las Vegas!

*Michele Shafe is Clark County Assessor and chair of the Las Vegas Local Host Subcommittee.*

## IN MEMORIAM

### Joe Bernard Hablinski, CAE

Joe Bernard Hablinski, CAE, a Senior Review Appraiser for the Harris County Appraisal

District in Houston, Texas, passed away on July 4.

In addition to his service to the county, he was a Senior Review

Appraiser for a bank and a fee appraiser for a real estate brokerage firm.

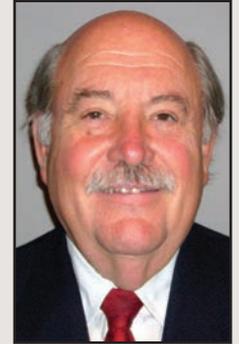
Mr. Hablinski was involved with IAAO, serving on the Legal Committee, the Professional Development Committee, and Ethics Committee, as well as serving on the Executive Board from 2010 to 2012.

“Rooming together, traveling the country to conferences, he mentored me in many ways and was always there for me.

“Our friendship means more to me than words can convey,” said Roland Altinger, Chief Appraiser of the Harris County Appraisal District.

“Knowing Joe so well, I am in no way surprised that he went out with a bang on our nation’s 241st birthday.”

Mr. Hablinski joined IAAO in December 1993 and achieved the CAE designation. He graduated from the University of Texas, Austin, with a bachelor of business administration degree.

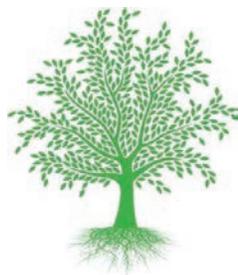


# Your map for the future ...

It is important to think about the future, about where you're going, and how you're going to get there. After all, a journey always begins with a destination.

You and your Chapter/Affiliate regularly make numerous, critical decisions that will impact your professional lives and your association over the years. It's helpful to know where you want to go and what you want to accomplish as you begin. The questions below are a springboard to help guide you in strategic planning. It's imperative to ask yourself and your organization the questions of Who, What, Where, When, How, and Why.

1. Who are you? Who are your members?
2. What do you want to accomplish and provide?
3. Where are your members/prospective members?
4. When will you meet?



## Know to Grow

For IAAO Chapters and Affiliates

5. How will you sustain your organization?
6. Why did you form a Chapter/Affiliate?

Answering these questions provides a blueprint for goal-setting and strategic planning. This makes a big difference in how your Chapter/Affiliate operates, the satisfaction of your members, and the effectiveness of meeting the needs of your community. Good organization is an integral building block for fulfilling your mission and vision.

Obviously, there will be short-term, pressing issues that need attention at

times. However, it is important for your association to have the long-term in mind so that the mission is not lost as your leadership changes.

## Save the Date

The Second Annual President's Leadership Symposium will be in Kansas City, Missouri, October 18-19, 2017. This symposium is an opportunity for incoming leaders of IAAO Chapters and Affiliates to learn more about IAAO offerings and share successful membership ideas that can empower local organizations. Make plans now to send your Chapter or Affiliate's incoming President. For more information, contact [reed@iaao.org](mailto:reed@iaao.org).

*What's going on with your Chapter/Affiliate? Share by submitting ideas, questions, updates, or pictures of what you're doing! Send to [knowtogrow@iaao.org](mailto:knowtogrow@iaao.org).*



## 2017 INTERNATIONAL RESEARCH SYMPOSIUM



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Meliá Madrid Princesa Hotel

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## Call for Abstracts 2018 International Research Symposium

**April 5-6, 2018 in Prague, Czech Republic**

The International Association of Assessing Officers is proud to announce that the **12th International Research Symposium** will be held April 5-6, 2018, at the Boscolo Prague Hotel in Prague, the capitol and largest city of the Czech Republic.

IAAO is now accepting abstract submissions for programs for the symposium.

*The deadline to submit abstracts is August 30, 2017.*

More information available at [www.iaao.org/IRScall](http://www.iaao.org/IRScall)

## CONGRATULATIONS NEW DESIGNEES

**Tabitha Ashe, PPS,** earned the Personal Property Specialist designation in June. Ms. Ashe is a Property Tax Valuation Specialist II for the North Carolina Department of Revenue, a position she has held for the past two years. Prior to joining the North Carolina Department of Revenue, she was Assistant Tax Assessor at the Jackson County, North Carolina Tax Administration Department. She began her service there as a Real Property Appraiser. Ms. Ashe holds a Bachelor of Science in business administration from Western Carolina University, Cullowhee, where she received the Co-op Student of the Year Award in 2011. She teaches the North Carolina Personal Property Appraisal and Assessment Course along with North Carolina Vehicle Tax System webinars. She has also created tutorials to assist North Carolina Vehicle Tax System users.



**Derek J. Green, AAS,** earned the Assessment Administration Specialist designation in June. Mr. Green was appointed Gloucester County, Virginia, Assessor in 2012. In a career that spans more than 14 years, Mr. Green has extensive background in real estate assessment and information technology. He began his career in ad valorem assessment as Appraisal Manager Trainee for Tyler Technologies performing a 2002 general reassessment for Butler County, Ohio. He served four years with Appraisal Research Corporation performing project management services for Preble County, Ohio, and Randolph County, Indiana, including CAMA (computer assisted mass appraisal software) conversion and 2005 general reassessment in Preble County. In 2006, he accepted the Chief Deputy of Real Estate for Preble County. He served Preble County for six years as Chief Assessor and managed the 2008 triennial reassessment. Mr. Green is a Certified Virginia Assessor, Certified Indiana Level 1 Assessor, and Licensed Real Estate Appraiser. He attended Wright State University, Lake Campus, and studied real estate appraisal at Hondros College in Westerville, Ohio. Mr. Green is a member of the IAAO, VAAO (Virginia Association of Assessing Officers), and Virginia Chapter of IAAO Representative.



**Dawn M. Guidry, CMS,** completed the requirements for the Cadastral Mapping Specialist in June. Ms. Guidry is a Map Tech 1 for the Jefferson Central Appraisal District in Beaumont, Texas. She has been with the district for 19 years, beginning her career there in the front office and in the mapping department. She now works in the mapping/GIS department full time, where she establishes tax accounts for all new subdivisions and processes recorded deeds to update the maps. Ms. Guidry attended Lamar University in Beaumont, Texas.



**Jane E. Shaw Hainline, RES,** fulfilled the requirements of the Residential Evaluation Specialist designation in June. Ms. Hainline is a Residential Appraiser for the Travis Central Appraisal District in Austin, Texas. She has held this position for six and one-half years, after a career as a licensed appraiser in the state of Texas, a real estate broker for 31 years, a co-owner of a home building company, and an office/sales manager of Moreland Properties. Ms. Hainline holds a Bachelor of Science in geology degree from Kansas State University, Manhattan, Kansas. She says of her career, "Appraisal has always been an evolving business filled with change and diversity. I have been fortunate enough to enjoy a range of appraisal activities and to work with some highly skilled and talented people. But I believe my greatest pleasure has been derived from the challenging work at the Appraisal District where the great efforts applied to the job truly assist the general public to a more fair and equitable value."



**Travis J. Isaacs, PPS** met the requirements for the Personal Property Specialist designation in June. Mr. Isaacs has been a Property Valuation Specialist for the North Carolina Department of Revenue for the past five years. Prior, he served the Watauga County, North Carolina government for 12 years, six years as the Business Personal



## CONGRATULATIONS NEW DESIGNEES

Property Appraiser and six years as the Director of the North Carolina Department of Motor Vehicles License Plate Agency and Motor Vehicle Valuation for the county. Mr. Isaacs holds a Bachelor of Science in business administration from Appalachian State University, Boone, North Carolina. He is a certified IAAO in-state instructor for North Carolina and he also teaches appraisal certification courses in North Carolina for the North Carolina Department of Revenue Local Government Division.

**Andrea B. Kirk, RES**, completed the requirements of the Residential Evaluation Specialist designation in June. Ms. Kirk is a Real Estate Appraiser for Wake County, North Carolina, a position she has held for the past eight years. She began with the county in 2001 as a Revenue Agent in the Wake County Revenue Department, until assuming her present position in 2009. Ms. Kirk holds a Bachelor of Arts in business administration from William Peace University in Raleigh, North Carolina. She was a co-presenter at the 2007 GIS/CAMA Technologies Conference and is a member of the North Carolina Tax Collectors' Association.



**Diane Pendleton, CAE**, fulfilled the requirements for the Certified Assessment Evaluator designation in June. Ms. Pendleton is Manager, Agricultural Appraisal Department for the Palm Beach County, Florida, Property Appraiser's Office. She has held this position for the past four and one-half years, after serving as an Appraiser II in the office's commercial appraisal division for almost two years and as a private fee appraiser for 30 years. Ms. Pendleton holds a

Bachelor of Arts in marketing from the University of Texas at Austin. She holds an MAI designation with the Appraisal Institute and is a member of the Property Review Committee, a five-member real estate transactions advisory committee to the Palm Beach County Board of County Commissioners, and is a member of the Palm Beach North Chamber of Commerce. After working 30 years for her husband in fee appraisal, he doubted Ms. Pendleton would succeed at a "9-5" job. Over six years later, she loves her "fantastic job" and looks "forward to future education in the mass appraisal field."



**Clayton G. Rogers, RES, AAS**, earned the Residential Evaluation Specialist designation in June. Mr. Rogers is Senior Analyst for the Harris County Appraisal District in Houston, Texas. He has held this position for 11 years, after a career in private fee appraisal. Mr. Rogers holds a Bachelor of Science from Indiana Wesleyan University, Marion, Indiana, and is working towards earning his Master of business administration in finance from Texas A&M, Corpus Christi. He also holds the designations of Certified Fraud Examiner (CFE), Registered Professional Appraiser (RPA), and Certified Tax Administrator (CTA).



### IAAO Conferences, Seminars, Meetings, and Webinars

| Event  | Location                  | Dates                 |
|--|---------------------------|-----------------------|
| Waterfront Property Valuation webinar                                  | Online                    | August 16, 2017       |
| Designations, Review & Reveal webinar                                  | Online                    | September 6, 2017     |
| IAAO 83rd Annual International Conference on Assessment Administration | Las Vegas, Nevada         | September 24–27, 2017 |
| Billboard Tax Valuation webinar  | Online                    | October 18, 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  |
| Excel Part 2 webinar   | Online                    | November 18, 2017     |
| 38th Annual Legal Seminar  | Seattle, Washington       | December 7–8, 2017    |
| International Research Symposium                                       | Prague, Czech Republic    | April 4-5, 2018       |



Getty Images

# Solar Valuation Subject Guide

The online version of this guide has more than 35 resources and can be downloaded at [www.iaao.org/resources](http://www.iaao.org/resources).

## By the IAAO Library

Valuing residential and commercial properties with photovoltaic (PV) installations is a growing challenge facing the assessment industry.

As more homes and businesses turn to solar power, the need grows for ways to develop reliable and credible opinions of value of the installations and the power they generate.

While relatively young, the solar market is an increasingly important part of the American economy. In 2016, the value of the U.S. solar market was \$23 billion.

The market has grown by an average of 68 percent every year over the last decade. Currently installed solar capacity in the U.S. is 44.7 gigawatts, with 15 gigawatts installed in 2016 alone.

The top corporate users of solar energy are Target (147.5 megawatts) and Walmart (145 megawatts). The top states for solar capacity are California (18,963 megawatts) and North Carolina (3,287 megawatts).

This subject guide includes both residential and commercial solar photovoltaic installations as well as large scale solar installations (farms). Literature on solar farm valuation is scarce, so this gap in our knowledge that needs research. To suggest a resource for this guide, contact the library staff at [library@iaao.org](mailto:library@iaao.org).

(Statistics from the Solar Energy Industries Association Cheat Sheet, update 6/8/2017.)

Articles and Books in the LibraryLink Catalog  
(Log in to LibraryLink to download the full text or to request from the library)

- **An analysis of solar home paired sales across six states.** 2016. Adomatis, Sandra K. *Appraisal Journal*, v. 84 n. 1: 27-42.
- **Brownfields to brightfields: Can old landfills become viable sites for renewable energy?** 2010. Johnson, Daniel *Right of Way*, v. 57 n. 5: 23-25.
- **Property tax assessment incentives for green building: A review.** 2016. Shazmin, S.A.A., Ibrahim, Sipan, and Maimunah, Sapri. *Renewable and Sustainable Energy Reviews*, v. 60: 536-548.
- **Renewables, tax credits and ad valorem taxes: Are policies aligned?** 2014. DeLacy, P. Barton. *Real Estate Issues*, v. 39 m. 1: 50-58.
- **Residential green valuation tools.** 2014. Adomatis, Sandra Chicago, IL: *The Appraisal Institute*.
- **Solar PV systems in home valuations: A policy perspective.** 2012. Lyons, Parker et. al. Boulder, Colorado: *Renewable and Sustainable Energy Institute*, University of Colorado.
- **Valuation of solar photovoltaic systems using a discounted cash flow approach.** 2013. Johnwon, Jamie L., Sandra K. Adomatis, and Geoffrey Klise. *Appraisal Journal*, v. 81 n. 4: 316-331.
- **Valuing solar energy: Part 1.** 2016. Roy-Patenaude, Nathalie. *Canadian Property Valuation*, v. 60 n. 1: 28-30.
- **Valuing solar energy: Part 2.** 2016. Roy-Patenaude, Nathalie. *Canadian Property Valuation*, v. 60 n. 2: 18-21.

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The Friends of the Paul V. Corusy Memorial Library has set a fund-raising goal of \$10,000 this year. Peter Korpacz of Korpacz Realty will match the first \$2,500 in donations.

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Current Project in Progress: Digital Repository

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# ? WHERE DO YOU READ **FAIR?** & **EQUITABLE?**



**President-Elect Dorothy Jacks, AAS; President Randy J. Ripperger, CAE; Past President W.A. (Pete) Rodda, CAE, RES; and Vice President Timothy L. Boncoskey** read recent issues of *Fair & Equitable* while on a harbor cruise in Boston, Massachusetts (July 2017).

The IAAO Executive Board was in Boston in July for its quarterly meeting and as an addition to the meeting, the Massachusetts Chapter of IAAO and the Massachusetts Association of Assessing

Officers hosted a reception and cruise around Boston's Inner Harbor aboard the riverboat the Henry Longfellow.

**IAAO accepts photo submissions** for "Where Do You Read *F&E*?" from local jurisdiction activities and meetings. Send photos and identifications to [robison@iaao.org](mailto:robison@iaao.org) and provide contact information.

## Billboard Tax Valuation

WEBINAR  
October 18, 2017

Join us for a very informative webinar to learn the latest on contemporary valuation and appraisal techniques for outdoor advertising signs for local tax purposes. A national overview of existing valuation guidelines will be discussed along with recent legal developments. Practical tax assessment tips will be offered by the four experts from the Outdoor Advertising Association of America, Inc.

The webinar goal is to have an interactive presentation so as to respond to questions from IAAO members on the proper methodology for valuing and assessing outdoor advertising structures.

Presented by Myron Laible



IAAO WEBINAR SERIES

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

**BY LOCATION**
**ALABAMA**
**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.*

**ARKANSAS**
**311—Residential Modeling Concepts**

Fayetteville, October 9–13, 2017

*The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews 870/679-0693 or fmatthews@totalassessments.com*

**300—Fundamentals of Mass Appraisal**

Little Rock, August 28–September 1, 2017

*The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Cleta Sample-Hardy 501/324-9104 or cleta.sample@acd.state.ar.us*

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

Rocky Hill, September 11–15, 2017

*The Connecticut Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda 203-988-0883 or mfonda@townofstratford.com.*

**FLORIDA**
**332—Modeling Concepts**

West Palm Beach, October 30 - November 3, 2017

*The Palm Beach County Property Appraiser's Office sponsors the offering above. For more details, contact Mike Pratt 561-355-4021 or mpratt@pbccgov.org*

**INDIANA**
**151—National USPAP**

Indianapolis, August 28–30, 2017

**400—Assessment Administration**

Fort Wayne, September 11–15, 2017

Indianapolis, December 4-8, 2017

**311—Residential Modeling Concepts**

Columbus, September 18–22, 2017

**151—National USPAP**

Fort Wayne, October 3–5, 2017

**102—Income Approach to Valuation**

Valparaiso, October 9–13

**102—Income Approach to Valuation**

Indianapolis, October 16–20, 2017

**300—Fundamentals of Mass Appraisal**

Indianapolis, October 30–November 3, 2017

**151—National USPAP**

Columbus, November 14–16, 2017

*The Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308 or ginny@gnaassessmentprofessionals.com.*

**IOWA**
**102—Income Approach to Valuation**

Cedar Rapids, September 11–15, 2017

**150—Mathematics for Assessors**

Cedar Rapids, September 11-12, 2017

**452—Fundamentals of Assessment Ratio Studies**

September 13-15, 2017

*The Institute of Iowa Certified Assessors sponsors the offering listed above. For more details, contact John Freese 319-824-6216.*

**KANSAS**
**400—Assessment Administration**

Topeka, August 21–28, 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 offerings listed above. For more details, contact Cindy Brenner 620/873-7449 or kcaa@sbcglobal.net.*

**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*

**KENTUCKY**
**400—Assessment Administration**

Frankfort, August 21–25, 2017

**500—Assessment of Personal Property**

Frankfort, September 11–15, 2017

*The Kentucky Chapter of IAAO sponsors the offerings listed above. For more details, contact Katie Martin 502-564-0784 or Katie.Martin@ky.gov.*

**LOUISIANA**
**311—Residential Modeling Concepts**

New Orleans, October 16–20, 2017

*The Orleans Parish Assessor's Office sponsors the offering listed above. For more details, contact Reba Johnson (504) 658-1399 or rtjohnson@orleansassessors.com*

**MASSACHUSETTS**
**300—Fundamentals of Mass Appraisal**

Wilmington, October 2–6, 2017

*The Massachusetts Chapter of International Association of Assessing Officers (IAAO) sponsors the offering listed above. For more details, contact Gary McCabe (617) 730-2065 or gmccabe@brooklinema.gov.*

**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) sponsors the offerings listed above. For more details, contact Jackie Coulter 320/761-0256 or educationcoordinator@mnmaao.org.*

## MISSOURI

### 101—Fundamentals of Real Property Appraisal

Lake of the Ozarks, September 11–15, 2017

*The Missouri State Assessors Association sponsors the offering listed above. For more details, contact Wendy Nordwald 636-456-8885 (Ext 350) or [wnordwald@warrencountymo.org](mailto:wnordwald@warrencountymo.org)*

## NEBRASKA

### 332—Modeling Concepts

Lincoln, October 2–6, 2017

*The Nebraska Department of Revenue sponsors the offering listed above. For more details, contact Grace Willnerd 402/471-5982 or [grace.willnerd@nebraska.gov](mailto:grace.willnerd@nebraska.gov).*

## NEW HAMPSHIRE

### 201—Appraisal of Land

Concord, November 6–10, 2017

### 931—Reading and Understanding Leases

Concord, November 17, 2017

### 311—Residential Modeling Concepts

Concord, November 27–December 1, 2017

*The New Hampshire Association of Assessing Officers sponsors the offerings listed above. For more details, contact James Rice 603-868-8064 or [jrice@ci.durham.nh.us](mailto:jrice@ci.durham.nh.us)*

## NORTH DAKOTA

### 102—Income Approach to Valuation

Bismarck, November 13–17, 2017

### 300—Fundamentals of Mass Appraisal

Bismarck, November 13–17, 2017

*The North Dakota Association of Assessing Officers sponsors the offerings listed above. For more details, contact Kim Vietmeier or Marci Gilstad (701) 328-3127 or [kmvietmeier@nd.gov](mailto:kmvietmeier@nd.gov).*

## OHIO

### 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 sponsors the offerings listed above. For more details, contact Melissa Graham-Perkins 330/232-1059 or [Melissa.OhioAdValorem@hotmail.com](mailto:Melissa.OhioAdValorem@hotmail.com).*

## ONTARIO

### 112—Income Approach to Valuation II

Hamilton, September 11–15, 2017

### 312—Commercial/Industrial Modeling Concepts

Hamilton, December 4–8, 2017

*The Municipal Property Assessment Corporation (MPAC) sponsors the offerings listed above. For more details, contact Kristy Robbins 289/315-1166 or [kristy.robbins@mpac.ca](mailto:kristy.robbins@mpac.ca).*

## SOUTH DAKOTA

### 201—Appraisal of Land

Pierre, October 16–20, 2017

*The South Dakota Association of Assessing Officers sponsor the offering listed above. For more details, contact Wendy Semmler (605) 773-4923 or [wendy.semmler@state.sd.us](mailto:wendy.semmler@state.sd.us)*

*[semmler@state.sd.us](mailto:semmler@state.sd.us)*

## TENNESSEE

### 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 offerings listed above. For more details, contact Cristi Moore 615/401-7774 or [cristi.moore@cot.tn.gov](mailto:cristi.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

Denton, December 11–15, 2017

### 102—Income Approach to Valuation

Austin, October 16–20, 2017

### 151—National USPAP

Houston, October 16–17, 2017

Austin, December 11–12, 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

*Texas Association of Appraisal Districts sponsors the offerings listed above. For more details, contact Doris Koch 512/467-0402 or [dkoch@taad.org](mailto:dkoch@taad.org).*

### 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@mclennanad.org](mailto:jbobbitt@mclennanad.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 915/780-2005 or [diornel@epcad.org](mailto:diornel@epcad.org).*

## UTAH

### 112—Income Approach to Valuation II

Ogden, October 2–6, 2017

*The Utah State Tax Commission and the Utah Chapter of IAAO co-sponsors the offering listed above. For more details, contact Tiffany Opheikens 801-399-8136 or [topheike@co.weber.ut.us](mailto:topheike@co.weber.ut.us)*

## VERMONT

### 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) sponsors the offerings listed above. For more details, contact Michelle Wilson 802-377-7356, mwilson@hartford-vt.org.*

## WISCONSIN

### 157—The Appraisal Uses of Excel Software

Madison, October 2-3, 2017

### 354—Multiple Regression Analysis for Real Property Valuation

Madison, October 4-5, 2017

*The Wisconsin Association of Assessing Officers sponsors the offerings listed above. For more details, contact Paul Koller 262-797-2461, pkoller@newberlin.org*

## WYOMING

### 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

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

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

September 11–15, 2017, Alabama (Auburn)

September 11–15, 2017, Missouri (Lake of the Ozarks)

September 11–15, 2017, Connecticut (Rocky Hill)

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

October 9–13, 2017, Texas (Austin)

### Course 102—Income Approach to Valuation

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

September 11–15, 2017, Iowa (Cedar Rapids)

September 18–22, 2017, Minnesota (Chanhassen)

September 18–22, 2017, Texas (Waco)

October 9–13, Indiana (Valparaiso)

October 16–20, 2017, Texas (Austin)

October 16–20, 2017, Indiana (Indianapolis)

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

November 13–17, 2017, North Dakota (Bismarck)

### Course 112—Income Approach to Valuation II

September 11–15, 2017, Ontario (Hamilton)

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

November 13–17, 2017, Texas (Austin)

### Workshop 150—Mathematics for Assessors

September 11-12, 2017, Cedar Rapids

### Workshop 151—National USPAP

August 28–30, 2017, Indiana (Indianapolis)

October 3–5, 2017, Indiana (Fort Wayne)

October 16–17, 2017, Texas (Houston)

November 14–16, 2017, Indiana (Columbus)

### Workshop 155—Depreciation Analysis

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

### Workshop 157—The Appraisal Uses of Excel Software

October 2-3, 2017, Madison, Wisconsin

### Course 201—Appraisal of Land

October 16-20, South Dakota (Pierre)

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

November 6–10, 2017, New Hampshire (Concord)

### Course 300—Fundamentals of Mass Appraisal

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

October 2–6, 2017, Massachusetts (Wilmington)

October 30–November 3, 2017, Indiana (Indianapolis)

November 13-17, North Dakota (Bismarck)

November 13-17, Ohio (Columbus)

### Course 311—Residential Modeling Concepts

September 18–22, 2017, Indiana (Columbus)

October 2–6, 2017, Texas (El Paso)

October 9–13, 2017, Arkansas (Fayetteville)

October 16–20, 2017, Louisiana (New Orleans)

November 27–December 1, 2017, New Hampshire (Concord)

December 4-8, 2017, Kansas (Wichita)

### Course 312—Commercial/Industrial Modeling Concepts

August 21–25, 2017, Kansas (Wichita)

November 6–10, 2017, Minnesota (Chanhassen)

December 4–8, 2017, Ontario (Hamilton)

### Course 331—Mass Appraisal Practices and Procedures

August 21–25, 2017, Ohio (Columbus)

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

October 23–27, 2017, Texas (Houston)

### Course 332—Modeling Concepts

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)

October 23–27, 2017, Texas (Austin)

October 30–November 3, 2017, Florida (West Palm Beach)

### Workshop 354—Multiple Regression Analysis for Real Property Valuation

October 4-5, 2017, Wisconsin (Madison)

### Course 400—Assessment Administration

August 21–25, 2017, Kentucky (Frankfort)

August 21–28, 2017, Kansas (Topeka)

September 11–15, 2017, Indiana (Fort Wayne)

November 27-December 1, Texas (El Paso)

### Workshop 452-Fundamentals of Assessment Ratio Studies

September 13-15, 2017, Iowa (Cedar Rapids)

### Course 500—Assessment of Personal Property

September 11–15, 2017, Kentucky (Frankfort)

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

October 2–6, 2017, Wyoming (Lander)

### One-Day Forum 931—Reading and Understanding Leases

November 17, 2017, New Hampshire (Concord)

### 5 Years

Assessors Association of Nevada, Virginia City, NV  
Eric Baca, Wayne Township, Allen County, Fort Wayne, IN  
Jonathan E. Baker, Arkansas CAMA Technology, Inc, Fayetteville, AR  
Joseph D. Barber, Jr, Buffalo County Assessor's Office, Kearney, NE  
Cynthia L. Davis, Bernalillo County Assessor's Office, Albuquerque, NM  
Terry Gilreath, Walker County, Rock Spring, GA  
Jeff Hamilton, Arapahoe County Assessor's Office, Littleton, CO  
Terry Dean Hancock, Denton Central Appraisal District, Denton, TX  
Terri A. Herrington, Escambia County, Pensacola, FL  
Keith A. Jessey, RES, City of Virginia Beach, Real Estate Assessor's Office, Virginia Beach, VA  
David Kirwin, BS&A Software/Big Rapids Township, Bath, MI  
Dollie C. Mahoney, Natchitoches Parish, Natchitoches, LA  
Darren Marsh, Property Valuation Services Corp. of Nova Scotia, Coldbrook, NS, Canada  
Mark Maxwell, Mark J. Maxwell & Associates, Lacey, WA  
Jennie L. Miller, Town of Chili, Rochester, NY  
Venessa E. Mora, Bernalillo County Assessor's Office, Albuquerque, NM  
Mrs. Sally A. Motta, County of Kauai, Lihue, HI  
Gail A. Renkas, RES, Saskatchewan Assessment Management Agency, Ituna, SK, Canada  
Thomas A. Routhier, Mason County, Ludington, MI  
John Sams, City of Eden Prairie, Eden Prairie, MN  
Colin Schmidt, City of Minnetonka, Minnetonka, MN  
Thorunn Bjork Sigurbjornsdottir, Registers Iceland, Reykjavik, Iceland  
Chad Snow, BerryDunn, Portland, ME  
Alex Solis, Bernalillo County Assessor's Office, Albuquerque, NM  
Cindy Unser, Bernalillo County Assessor's Office, Albuquerque, NM  
DeLinda E. White, Labette County, Oswego, KS

### 10 Years

Sheryl M. Barr, AAS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL  
Chris L. Green, Cleveland County, Shelby, NC  
Jeffrey W. Haynes, RES, Pinellas County Property Appraiser's Office, St. Petersburg, FL  
Jodi L. Hebert, Lafayette Parish Assessor, Lafayette, LA  
Dixie B. Hubbard, Oneida County, Malad, ID  
Bree A. March, Van Marlek & Associates, Inc., Altamonte Springs, FL  
Tiffany G. Marsh, CAE, Comptroller of Treasury-DPA, Murfreesboro, TN  
Leslie L. Moore, Skamania County, Stevenson, WA  
Steven R. Scudder, City of Bloomington Township, Bloomington, IL  
Malcolm Stadig, CAE, Municipal Property Assessment Corporation, Brockville, ON, Canada

### 15 Years

F. Cindy Baire, GAR Associates, Inc, Amherst, NY  
J Lance Elder, Pinellas County Property Appraiser, Clearwater, FL  
Michael J. Goodwillie, Douglas County Assessor's Office, Omaha, NE  
Ryan A. Hatch, Washington County Assessor's Office, Saint George, UT  
Daniel Z. King, Santa Fe County Assessor's Office, Santa Fe, NM

Kenneth E. Morrell, Tennessee Division of Property Assessments, Nashville, TN  
Lisa Neunlist, City of Harrisonburg, Harrisonburg, VA  
Ronald W Reeder, Murphysboro Township, Murphysboro, IL  
Mark Reynolds, Johnson County, Warrensburg, MO  
William H. Tester, Watauga County, Boone, NC  
Michelle Turner, Prince William County, Real Estate Assessments, Woodbridge, VA  
Devin Wegner, Suncor Energy, Calgary, AB, Canada

### 20 Years

Timothy R. Down, CAE, Colliers International, Kelowna, BC, Canada  
Bradley T. Helms, Union County Tax Administrator, Oakboro, NC  
Robert H. McQuade, Ada County Assessor's Office, Boise, ID  
Joseph A. Pickart, Whyte Hirschboeck Dudek SC, Milwaukee, WI  
David E. Seay, Virginia Department of Taxation, Richmond, VA  
Karen S. Spencer, Barber County, Medicine Lodge, KS  
Jeff S. Wuensch, Nexus Group, Indianapolis, IN,

### 25 Years

Terry H Ballard, Rawlins and Sherman County, Atwood, KS  
Denise G. Edwards, Webster Parish Assessor, Minden, LA  
Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment, Wassenaar, Netherlands  
David C Gray, Town of Hannibal, Martville, NY  
JuliAnne Kolbe, Jackson County Equalization, Marshall, MI  
Mark K. Maher, Smith, Gendler, Shiell, Sheff, Ford, & Maher, PA, Minneapolis, MN  
James L. Shontz, Kansas Dept. of Revenue, Property Valuation Division, Topeka, KS  
Sands L. Stiefer, Esq, Houston, TX

### 30 Years

William R. Beckmann, Beckmann Appraisals Inc, Tappan, NY  
Alan S. Dornfest, AAS, Idaho State Tax Commission, Boise, ID  
Cary R. Halfpop, Polk County Assessor's Office, Des Moines, IA  
Milton O. Mayhew, Washington County Assessor's Office, Saint George, UT  
Guy Dale Shaw, Coffeeville, MS

### 35 Years

Keith H. Gibson, RES, Tennessee Division of Property Assessments, Rockwood, TN  
Marion R. Johnson, CAE, Eudora, KS  
Joseph J. Propati, Phoenix, AZ  
Robert P. Reardon, CAE, City of Cambridge - Assessors, Belmont, MA  
Stephen G. Traub, Property Val Advisors, Newburyport, MA  
Charles M. Workman, CAE, Acworth, GA

### 40 Years

Larry D. Ellis, CAE, Shelby Co Assessor, New Johnsonville, TN  
James Lee Stanley, RES, J. Lee Stanley Real Estate Appraiser, Leesburg, GA

### 45 Years

Carl W. Hexamer, II, Lakewood, CO

### 50 Years

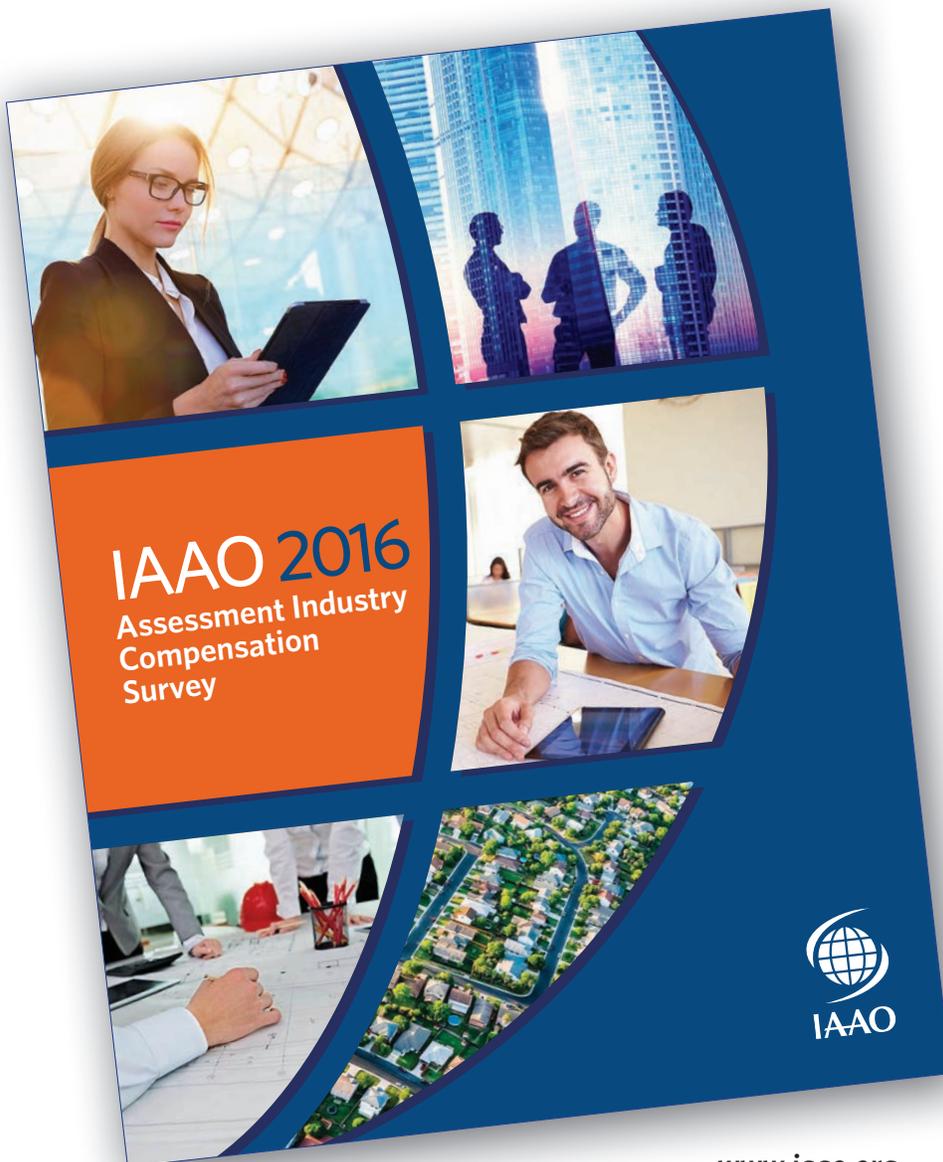
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- In the next nine years, 48% of respondents plan to retire or leave the assessment industry
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- IAAO designees earn \$1,700 more than non-designees

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