The Burden of Proof in Assessment Hearings: A Comparison of Canadian and American Law

Susan Trylinski, Esq.
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Basics of R Statistical Software;
Deploying Mobile GIS Solutions;
Introduction to AVM and Spatial Analysis

Tuesday: Keynote: Greg Milner
Author of *Pinpoint: How GPS Is Changing Technology, Culture, and Our Minds*

Wednesday: Plenary: Chattanooga GIG City: Players in the Local Economy
The Chattanooga Enterprise Center and Tennessee Valley Authority will be joining us to share how technology is making a big difference in Chattanooga and surrounding areas.

Thursday: Plenary: National Parcel Database Summit
Get the latest updates on the state of the national cadastre.
The Burden of Proof in Assessment Hearings: A Comparison of Canadian and American Law
Susan Trylinski, Esq.

From the President
Chris Bennett

Legal Trends
Sandra Patterson

U40 Leadership Lab—Attend the GIS/CAMA Technologies Conference for Free
Paul Bidanset

A Dynamic Document—Not a One-Time Effort
Larry Clark, CAE

Congratulations New Designees

Foundation News

Education Calendar

Member Anniversaries

Calendar of Events

In Memoriam—Walter James Staab

Where Do You Read F&E?

IAAO Career Center

Advancing Replacement Cost New Estimates to Rendered Tax Values
Gregory P. Popham

Law and Order: Property Tax Unit
IAAO Holds Training on Legal Issues
Mary Odom, MLS

Dorothy Jacks Sworn in as Palm Beach County Property Appraiser

Book Review: Strategic GIS Planning and Management in Local Government
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Website: IAAO.org
Dear IAAO Members,

IAAO is hitting the ground running in 2017. A major announcement is the completion of “Understanding Intangible Assets and Real Estate: A Guide for Real Property Valuation Professionals.” This important document was developed by the Special Committee on Intangibles. The results of the committee’s work were initially presented in a plenary session at the 2016 Annual Conference in Tampa. A written report was posted on the IAAO website in January, on the Technical Standards page, which can be found at IAAO.org, Resources⇒Publications.

While this guide is not an official standard of IAAO, it does contain information of value to assessment professionals. The document has been enhanced with bookmarks and navigation links to facilitate ease of use. It can be downloaded or used online to take full advantage of these features. It will also appear in Issue 1, 2017, of the Journal of Property Tax Assessment & Administration.

I thank the committee members for all the hard work that went into this project. I also thank the Appraisal Institute for granting permission to include definitions from The Dictionary of Real Estate Appraisal (6th ed., Appraisal Institute, Chicago, 2015), in the document glossary.

The Volunteer Experience

As I write this, Leadership Days is looming on the February schedule. The volunteers who serve IAAO are invaluable to attaining the association’s goals. We sometimes have more volunteers than can be placed on committees; however, every effort is made to find opportunities for anyone who is interested.

I thank those volunteers who cycled off committees at the end of 2016 and welcome the newcomers to this unique experience. Given a choice, many members would continue to volunteer indefinitely—anyone who has volunteered once is likely to volunteer again. IAAO tries to accommodate this interest by assigning continuing volunteers to various committees to both expand their experience and allow them to share their knowledge over a broader range.

The officers make a concerted effort to optimize committee makeup between highly experienced members who provide institutional knowledge and leadership and new members who bring fresh perspectives. The overall mix provides continuity and sustainability.

Volunteer opportunities also exist to serve on special committees appointed by the President. These assignments typically have limited terms and are intended to address specific issues or topics. IAAO also utilizes subject matter experts (SMEs). Individuals with specific expertise may be assigned to work with committees that can utilize their special knowledge to complete projects. The Technical Standards Subcommittee, for example, has utilized SMEs in mapping and automated valuation models in recent years.

GIS/CAMA Technologies Conference

Soon after Leadership Days, the 2017 GIS/CAMA Technologies Conference will be held in Chattanooga, Tennessee. The lineup of sessions looks fantastic, and in addition to the keynote speaker, there are two additional plenary (continued on p.11)
Civil burdens of proof and presumptions comprise a conceptually narrow topic, but one quite difficult to grasp for practical purposes. Particularly as to presumptions, the literature is vast ... the literature is also confused. For example, Professor Ronald Allen quotes the Minnesota Supreme Court as saying that this ‘is a subject on which text writers, teachers of law and authors of legal articles have written much and clarified little’ and Learned Hand, speaking for the courts, as saying ‘Judges have mixed it up until nobody can tell what on earth it means.’ (Davis 2001, 1)

Canadian lawyers can easily agree with this statement. Lack of clarity in the law remains since Davis wrote his article in 2001, but that seems to be a feature of the law of evidence.

Therefore, the thesis of this article is that the concept of burden of proof ought not to be strictly applied by assessment tribunals in Canada, depending, of course, on the precise legislative directive in each jurisdiction. The law of the Province of Alberta is compared to laws of other Canadian provinces and then compared again to those of American states.

Of course where the burden of proof is placed is a policy issue. And this must always be kept in mind.

In Canada, property tax issues are dealt with by administrative tribunals. Matters are then referred to superior courts by judicial review—but this of course is limited to concepts of administrative law. In Canada, this means that the courts decide whether the decision was reasonable with regard to the comparative expertise of the courts and the tribunal. The concept of a tax court does not exist in Canada, except for federal income tax, and those matters go directly to the Federal Court of Canada.

The following is a quick review of Canadian provincial legislation regarding burden of proof in assessment hearings:

1. In British Columbia the burden of proof is on the complainant, or if the assessor makes a recommendation, the burden of proof is on the assessor.
2. In Manitoba, the burden of proof is on the assessor for valuation issues, but on the taxpayer if the issue is one of liability for taxation.
3. In Ontario, the burden of proof is on the assessor.

4. In Prince Edward Island, the burden of proof is on the minister to demonstrate the uniformity of the assessment.

The other Canadian provinces are silent on the subject; this likely means that they revert to “he who asserts must prove.”

In the United States, the burden of proof by state varies (see table 1). Clearly, assignment of the burden of proof is a policy for each state or province.

In his excellent and thoughtful article in 2001, Davis said, in the context of a property tax trial in the United States, that there were three preliminary questions, paraphrased as follows:

1. What must be proven to the court or other tribunal for the complainant to prevail? Davis refers to this as the “standard of review” under which the court evaluates the correctness or legality of the assessment.”

2. Who among the parties is responsible to prove the various elements of the cause of action or defense—or who has the risk of loss if one or more of the elements is not proven? “T is refers to the assignment of burdens of proof, duties of producing evidence or ultimately persuading the fact finder, to one or other party” (Davis 2001, 3).

3. How persuasive must the evidence be that the elements of the standard of review are met? “T is refers to the probability analysis inherent in any court’s findings from the evidence: the level of persuasion, or the degree of confidence which must be instilled in the fact finder, which courts frequently term the ‘standard of proof’.”

This observation is also generally true in Canada, but there is virtually no legal scholarship on the subject in the context of administrative tribunals. There is, however, very recent case law.

We can also agree with Davis that burden of proof can be interpreted as “the burden of persuasion.”

In addition, we are all aware of the legal adage that, “he who asserts must prove.” But what if the person proving is an unrepresented David and the object of the proving, with all the resources, is Goliath?

In addition, we are all aware of the legal adage that, “he who asserts must prove.” But what if the person proving is an unrepresented David and the object of the proving, with all the resources, is Goliath? What if there are statutory provisions that say the rules of evidence do not apply? Is there a presumption of correctness in Canada, or is it simply a matter of tribunals being too close to the assessing and taxing authority? How does the burden of proof relate to a taxing authority’s ability to collect and share information?

The Alberta Position

The Legislation

In Alberta, the law is dependent on the following provisions:

1. The governing statute, the Municipal Government Act (MGA), places the following legal obligations on the shoulders of taxpayers when complaining about their assessed values. [Note that the act is in the process of massive revision. However, new Section 460(9), formerly Section 460(7), where this legal obligation is found, remains the same.] They must
   a. Indicate what information shown on an assessment or tax notice is incorrect
   b. Explain in what respect that information is incorrect
   c. Indicate what the correct information is
   d. Identify the requested assessed value in the complaint relates to an assessment.

2. It is actually at this juncture where problems arise, so the question then becomes, What is required of the complainant taxpayer in order to discharge this legal obligation? Does the taxpayer have to prove conclusively what the correct information is? (T is is the language used in some of the tribunal decisions and appears to equate “to beyond a reasonable doubt.”) Or does the taxpayer have to establish a prima facie case? And, in any event, why are we talking about complicated evidentiary provisions?

3. Section 464(1) (similarly not affected by the new revisions to the act) provides that the rules of evidence, along with any other law applicable to court proceedings, do not apply. The board may determine the admissibility, relevance, and weight of any evidence.

4. The assessing authority has statutory duties as well:
   a. The municipality must prepare an annual assessment for each property in the municipality (MGA, RSA 2000, c M-26, section 285).
   b. Each assessment must be prepared by the assessor appointed by the municipality (MGA, RSA 2000, c M-26, section 289(1)).
   c. Each assessment must reflect the characteristics and physical condition of the property on December 31 (MGA, RSA 2000, c M-26, section 289(2)).
Table 1. Assignment of burden of proof in the United States

<table>
<thead>
<tr>
<th>State</th>
<th>Who Bears the Burden</th>
<th>Legislation</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Taxpayer</td>
<td>Ala Code sec. 40-2A-7(b)(5)c</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Alaska</td>
<td>Taxpayer</td>
<td>AS 29-45.210, AS 43.56.130</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Arizona</td>
<td>Taxpayer bears the burden of proof, but the department bears the burden of proof relating to factual issues.</td>
<td>ARS 42-1255</td>
<td>CCH State Tax Editors 2016; Davis 2001</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Taxpayer</td>
<td>Sec. 26-18-313, A.C.A</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>California</td>
<td>Taxpayer, can shift to assessor for single-family homes</td>
<td>Sec. 167, Rev. &amp; Tax Code, Reg. 321, 18 CCR</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Colorado</td>
<td>Taxpayer</td>
<td>Sec. 39-1-113(1.5), CS</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Taxpayer</td>
<td>75 C. 281</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Delaware</td>
<td>Taxpayer</td>
<td>Sec. 8312, Tit.9 Code</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Taxpayer</td>
<td>Reg. Sec. 2014.1</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Georgia</td>
<td>Assessor</td>
<td>Reg. s560-11-12-01 through Reg. s560-11-12-09 and Reg. s560-11-13-01 through Reg. s560-11-13-11</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Hawaii</td>
<td>Taxpayer</td>
<td>Form: BFS-RP-p-51 from Honolulu County</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Idaho</td>
<td>Taxpayer</td>
<td>IC sec. 63-502</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Illinois</td>
<td>Taxpayer</td>
<td>50 IAC 17-6-3</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Iowa</td>
<td>Taxpayer; however, when the complainant offers competent evidence by two disinterested witnesses that the market value of the property is less that what the assessor determined, the burden of proof shifts to the assessor</td>
<td>Sec. 441.21(3), Code of Iowa</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Kansas</td>
<td>Assessor</td>
<td>Sec. 79-1602, KSA</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Taxpayer</td>
<td>KRS 133.120 (3)(c)</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Assessor</td>
<td>RS 47: s 1969.1 A</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Maine</td>
<td>Taxpayer</td>
<td></td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Maryland</td>
<td>Taxpayer</td>
<td></td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Taxpayer</td>
<td>Sec. 12A. CH. 58A, G.L</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Michigan</td>
<td>Taxpayer has the burden to establish the true cash value and the property, but the assessor has the burden with regards to equalization</td>
<td>Sec. 205.737, M.C.L.</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Taxpayer</td>
<td>Sec. 278.05(3)</td>
<td>CCH State Tax Editors 2016; Davis 2001</td>
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<tr>
<td>Mississippi</td>
<td>Unknown</td>
<td></td>
<td>Not addressed in either CCH State Tax Editors 2016 or Davis 2001</td>
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<tr>
<td>Missouri</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Montana</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Taxpayer</td>
<td>Bottorf v Clay County Board of Equalization (NB CtApp 1998) 7 NebApp 162.</td>
<td>CCH State Tax Editors 2016</td>
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<tr>
<td>Nevada</td>
<td>Taxpayer</td>
<td>NRS 361.356.1</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Taxpayer</td>
<td>NM Stat Ann Sec. 7-38-6, 3 NMAC 6,7,13</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>New York</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Ohio</td>
<td>Taxpayer initially, respondent thereafter</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Oregon</td>
<td>Taxpayer</td>
<td>Sec. 305.427, ORS</td>
<td>CCH State Tax Editors 2016</td>
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<tr>
<td>Pennsylvania</td>
<td>Taxpayer</td>
<td>24 P.Ss. s581.69, 72 P.S. s4844.1</td>
<td>CCH State Tax Editors 2016</td>
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<tr>
<td>Rhode Island</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>South Dakota</td>
<td>Taxpayer</td>
<td>S.L 1917, ch 130, s: RC 1919, s 6814; SDK 1939, s 57.0803</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Texas</td>
<td>Assessor</td>
<td>Sec. 41.43 Tax Code</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Utah</td>
<td>Taxpayer</td>
<td>Publication 31, Utah State Tax Commission, May 2013, CCH Utah Tax Reports, 400-848</td>
<td>CCH State Tax Editors 2016</td>
</tr>
<tr>
<td>Vermont</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Virginia</td>
<td>Taxpayer</td>
<td>Sec. 58.1-3984(A), Code</td>
<td>CCH State Tax Editors 2016</td>
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<td>Washington</td>
<td>Taxpayer</td>
<td>RCW 84.40.0301</td>
<td>CCH State Tax Editors 2016</td>
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<td>West Virginia</td>
<td>Taxpayer</td>
<td></td>
<td>Davis 2001</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Taxpayer</td>
<td>Sec. 70.47(8)(g), Wis. Stats</td>
<td>CCH State Tax Editors 2016</td>
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<tr>
<td>Wyoming</td>
<td>Taxpayer</td>
<td>Rule ch. 9, Sec. 6, WY DR</td>
<td>CCH State Tax Editors 2016</td>
</tr>
</tbody>
</table>
5. The assessor has mandatory duties as follows:
   a. The assessor must, in a fair and equitable manner, apply the valuation and other standards, follow the procedures set out in the regulations [M GA, RSA 2000, c M -26, Section 293(1)].

6. As does the tribunal, who must not alter any assessment that is fair and equitable [M GA, RSA 2000, c M -26, section 467(3)].

Judicial Decisions
In two initial decisions on the topic of burden of proof, Alberta courts have found that the taxpayer is obliged to adduce “conclusive evidence” to satisfy the tribunal that the assessed value is incorrect and further adduce evidence of what the correct value of the assessment should be. These decisions were later questioned in further court decisions. Notably, the courts were not alerted to the above provision that “the rules of evidence do not apply.” Essentially, this is how the law developed.

In GSL Chevrolet Cadillac Ltd. v. Calgary (2013), the court said that the normal burden of proof is a question of law. The normal burden of proof in civil cases is “a simple balance of probabilities” and that was found to be the applicable burden even though the tribunal itself referred to “conclusive proof.”

The board further said that the appraisal report tendered in evidence was prepared post facto, the appraiser was not available to give evidence, it was not clear how adjustments had been made, and there was no specific evidence, amongst other things. The court agreed and disagreed that the taxpayer had established a prima facie case. The court said that the facts as alleged by the taxpayer were not proved and that the board’s actions were reasonable. The court said, “On the issue of onus and standard of proof, the test is also one of reasonableness. The standard of proof relates to the sufficiency of the evidence.”

In my view, it is unreasonable for the board to have concluded there was no evidence of market value provided by the Applicant on that first arm of the test and to ignore the fact that the onus shifted to the City under their burden of proof to demonstrate that there were other sales of similar properties and to identify what the sales actually were and when they took place.

In the following decision of Alberta Ltd. v. Edmonton (City) (2015), the court summarized the law as follows:

In my view, the obligation described by [Section 460(7) of the MGA] is an evidential burden, rather than a legal burden. In other words, the complainant must provide the evidence sufficient to warrant consideration of its claim that the assessment is wrong. If it does, the CARB [Composite Assessment Review Board] must consider the issue of whether or not the assessment is correct. It did not do so.

Here the CARB did not address the onus, legal or evidentiary, it did not analyse the evidence of the only sale before it, it did not address the absence of sales evidence from the City, and it did not address the City’s use of the statistical model. One cannot determine from the reason, if any, whether it considered that Altus was required to meet a prima facie case or some higher standard, or for what reason, if any, it accepted the City’s market valuation.
In my view, the sales comparable provided by Altus was sufficient to meet its evidential burden such that it was entitled to have a proper consideration of its claim that the assessment was wrong. I find that it was unreasonable for the CARB to find that the market value of the Property as at the valuation date was correct in the absence of any evidence that refuted the only evidence before it of market value, and in the absence of any reasons for that finding. Without evidence of market value, it was impossible, at law, to determine whether the assessment was both correct and 'fair and equitable.'

The case law is, therefore, evolving, not settled (subject to the most recent Ross decision, discussed at the end of this article.)

In addition, two important elements were missing from the judicial considerations: that the law of evidence does not apply to a tribunal [MGA, RSA 2000, c M -26, section 464(1)] and that an assessing authority in Canada has a positive duty to prepare an assessment in accordance with the Municipal Government Act and regulations. This latter duty has ramifications for how the taxing authority presents its case at a hearing—that is, as a public authority, it has a duty to demonstrate to the public how the assessment was arrived at and ought to be prohibited from procedural manoeuvres such as not presenting evidence before it of market value, and in the absence of any reasons for that finding. Without evidence of market value, it was impossible, at law, to determine whether the assessment was both correct and 'fair and equitable.'

It is therefore not sufficient for the assessing authority to merely attack the evidence of the taxpayer or otherwise point out deficiencies, but rather it must adduce positive evidence to support its own assessment. The mandatory language of the relevant provisions of the Municipal Government Act and the M RAT (Matters Relating to Assessment and Taxation Regulation) also supports the conclusion that there is a positive duty on assessors.

**On the basis of authority that reaches to the Supreme Court of Canada, there is a positive duty on the part of assessors to prepare an assessment in accordance with the governing act and regulations**

By the time the parties are at a hearing, the complaint has been shepherded through the system by support staff, the complainant has paid a fee to complain, and the complaint has been staffed by three tribunal members. It is not appropriate for the assessing authority to decline to formally enter evidence which they have a mandatory duty under the legislation to provide. (See for example, section 4 of the Matters Relating to Assessment Complaints Regulation, AR 310/2009, which provides that “the respondent [taxing authority] must, at least 7 days before the hearing date, disclose to the complainant and the local assessment review board the documentary evidence...”) In fact, it is simply unfair when they are present at the hearing and ready to go.

In the 1927 decision of the Royal Montreal Golf Club v. Dorval, the court said,

> A valid assessment is an indispensable prerequisite to a valid tax, and valid assessment must be effected according to law...

The requirement for the assessor, and not the taxpayer, to establish the correct assessment of the property was reinforced by the Saskatchewan Court of Appeal in Estevan Coal Corp v. Estevan (Rural Municipality No. 5) (2000). In that case the court (Justice Sherstobitoff) said,

> It was the duty of the assessor to collect the necessary data to calculate a market adjustment factor, to calculate it, and to arrive at an assessment utilizing it, and it is perverse for it to say that its own failure to perform that duty casts some sort of obligation on the taxpayer to carry out that duty before the taxpayer should have relief. Neither the legislation, nor the decisions of this court will permit, or were intended to permit, an assessor to avoid its obligation to assess according to the assessment manual, or to permit the assessor to benefit from its own default, so as to impose an assessment on a taxpayer not made in accord with the manual.

Estevan was applied by the Saskatchewan Court of Appeal in Kramer Ltd. v. Sherwood (Rural Municipality No. 159) (2003), another decision of Sherstobitoff for the appellate court.

Sherstobitoff said it was striking that there was a lack of evidence about what the Saskatchewan Assessment Management Agency had done in order to carry out its obligation to consider and determine whether abnormal economic obsolescence existed in respect of the buildings in question, and he concluded that it had not done anything. Rather than presenting evidence to contradict or dispute the expert evidence led by the appellant taxpayer, the agency simply argued that the onus was on the taxpayer to prove conclusively that the assessment was wrong and what the assessment should be, and that the taxpayer had failed to meet that onus. The court said,
The question of the onus of proof upon an appellant respecting whether an assessment is unfair or inequitable, and respecting what the correct assessment should have been in the case of an error, were dealt with in Estevan Coal. For the purpose of this case, it is sufficient to say that once material error on the part of the assessor has been proven, it does not necessarily follow that an appellant must also prove unfairness or inequity, and what the correct assessment should have been. Depending on the circumstances, the burden of proving either fairness or equity or proving that the amount of the assessment was correct notwithstanding the error, if these issues are raised by the assessor by way of response to the appeal, may be the burden of the assessor. The Board of Revision erred in this respect.

Estevan was again applied by the Saskatchewan Court of Appeal in Kolitsas Holdings Ltd. v. Regina (City) (2003), a decision of Justice Tallis for the appellate court. Estevan was applied with respect to the positive obligation on an assessor. Tallis further states,

These controlling authorities stress the legal importance of the assessor’s role and actual exercise of discretion in the statutory taxation scheme.

And finally the Supreme Court of Canada weighed in. The positive duty of an assessor to prepare an assessment in accordance with the statutory regime was emphasized in dissent by Justice McIntyre of the British Columbia Court of Appeal in Pacific Logging vs. British Columbia (Assessor) (1976). The significance of this is that the Supreme Court of Canada overturned the majority decision and adopted the dissenting reasons of McIntyre at [1977] 2 S.C.R. 623, 16 N.R. 513.

In Pacific Logging, in the dissenting judgment of the Court of Appeal that was adopted by the Supreme Court, the court stated,

The assessor must determine the actual value of these lands. He must do so in accordance with [Section] 37(1) of the Assessment Equalization Act, R.S.B.C. 1960, c. 18, as amended. In doing so he may give consideration to the various factors mentioned in the section, or some of them, and he may as well consider ‘any other circumstances affecting the value.’

Failure to assess according to the section amounts to an error in law. It is my opinion from reading the stated case that the assessor has not assessed according to the statute and has thus fallen into error.

In the result McIntyre, in dissent, would have referred the matter back to the assessor for reassessment as he had adopted an arbitrary method of assessment. This reasoning was adopted by the Supreme Court of Canada.

Landing on an Acceptable Interpretation of the Law

In Alberta, both the governing statute and regulations use mandatory language to impose a positive duty as described above.

This was also addressed in the Boardwalk decision, a decision of the Alberta Court of Appeal, in which the court says,

The assessor is a statutory officer with statutory powers and duties. Only the City’s assessor could use section 295 and only he could assess land. A complaint to the [ARB (Assessment Review Board)] ... are from acts by the assessor. Error by the assessor dictates a successful appeal. (Boardwalk REIT LLP v. Edmonton 2008, at para 159)

In Boardwalk, the assessing authority was heavily criticized by the Court of Appeal in Alberta for seeking to disallow the taxpayer’s complaint on a technical ground of failing to respond to a request for information. In other words, the court was saying that the assessor, as a statutory officer, has been given special powers. The court found that the assessor had not been fair.

A reasonable interpretation of the law in Alberta is as follows:

1. The taxpayer must adhere to Section 460(7) of the MGA. He must
   a. “Indicate what information shown on an assessment notice or tax notice is incorrect
   b. Explain in what respect that information is incorrect
   c. Indicate what the correct information is
   d. Identify the assessed value.”

2. However, subsection (1) of the same section provides that the complaint must be “in the form prescribed in the regulations.” T is is a one-page form. Sometimes this confuses unrepresented complainants.

3. Using the language of the law of evidence, this is a burden of proof of sorts, but we know from the fact that the law of evidence does not apply to these tribunals. Therefore, it is better to interpret this as a statutory requirement imposed on the complainant taxpayer.

4. And just how much information is required at this stage? Davis would call this the “standard of proof.” In Genesis Land Development Corp. v. Calgary (2014, at para 32), the Alberta Court of Queen’s Bench said, “The standard of proof relates to the sufficiency of the evidence.” But again, this language is found in the law of evidence.

5. It is submitted that some evidence is enough and that this
then means that the assessing authority, with its superior statutory powers and mandate, must explain its assessed value to the tribunal. Justice Yungwirth said, “In other words, the complainant must provide the evidence sufficient to warrant consideration of its claim that the assessment is wrong. If it does, the CARB must consider the issue of whether or not the assessment is correct” (Alberta Ltd. v. Edmonton 2015, at para 53). Further, this case is of note in that the judge essentially finds that the evidence of the taxpayer was the only valid evidence of market value due to the deficiencies in the evidence of the city. Note that the justice also said that, “Further, I agree with the comments of Acton J, that statistical models used to prepare the mass assessments cannot be used to defend an assessment...” [Emphasis in original]

**Ross Decision of 2016: At Last Some Clarity**

Just prior to the publication of this paper, the decision (on the merits) in Ross v. Edmonton (City) (2016) was delivered on December 21, 2016. The leave application is referred to on page 6, Ross v. Edmonton (City) (2015).

Briefly, in this case a residential property assessment was increased by 24 percent when there was an average decrease of 4.4 percent in the neighbourhood. The taxpayer appealed and offered a real estate firm valuation as evidence.

The court said,

> As will be demonstrated below, the correct analysis of the burden of proof on hearings before the Board is that a complainant must initially provide only some evidence that the assessment is incorrect, after which the evidentiary onus switches to the City to provide evidence that the assessment is correct.

In summary, the Board’s imposition of an ultimate burden rather than an initial burden on Ms. Ross was unreasonable.

**Conclusion**

It is not unusual in law to find a legislative provision that the law of evidence does not apply to a particular administrative tribunal.

This is because administration tribunals are not courts of law and therefore, theoretically, are not bound by the formality of the courts: witnesses are not sworn, hearings are held in an office, not a court-like setting, and moreover, the rules of evidence do not apply. The rules of evidence are complicated and, at least in the case of criminal law in Canada, are designed as procedural safeguards.

And if you have not studied the law of evidence, you ought not to be applying its rules.

As one Canadian academic says that you must have some rational means of dealing with evidence:

> ... individuals appearing before agencies and agency decision-makers cannot simply ignore the concept of evidence. The fact that an administrative decision-maker may not be bound by the legal ‘rules of evidence’ does not mean that anything should go respecting the material which you receive in the course of a proceeding. The rules of evidence exist for a reason, and while, perhaps one need not know the formal rules, one must know what the rules of evidence are trying to accomplish and one should try to guide one’s approach to evidence according to those aims. [Macaulay and Sprague 2010, 17.1(c)]

True. But it need not be legalistic.

**Acknowledgments**

I thank Neil Barss, J.D., Student-At-Law, for assisting me on this paper. I also thank Mary Odom, MLS, IAAO Director of Library Services, for the information on burden-of-proof legislation in the United States.

**References**


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March 15, 2017

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Presented by Jake Parkinson

Susan Trylinski, Esq., is a practising lawyer in Calgary, Alberta, Canada, where she practises municipal law with Christopher Davis. Susan is also Alberta associate counsel for the Vancouver law firm of Lidstone and Company. Susan was previously in-house at the City of Calgary and is also called as a solicitor in New South Wales, Australia. She received her Bachelor of Laws and Bachelor of Civil Law from McGill University.

Feature Article

1544560 Alberta Ltd. v. Edmonton (City) 2014 ABQB 176.
1544560 Alberta Ltd. v. Edmonton (City) 2015 ABQB 520.
Boardwalk Reit LLP v. Edmonton (City), 2008 ABCA 220.
Estevan Coal Corp. v. Estevan (Rural Municipality No. 5), 2000 SKCA 82, 199 Sask. R. 57.
GSL Chevrolet Cadillac Ltd. v. Calgary, 2013 ABQB 318.
Genesis Land Development Corp. v. Calgary (City), 2014 ABQB 57.
Kolitsas Holdings Ltd. v. Regina (City), 2003 SKCA 74, 238 Sask. R. 43.
Ross v. Edmonton (City), 2015 ABQB 495.
Ross v. Edmonton (City), 2016 ABQB 730.
sessions. To see session descriptions, go to www.URISA.org, and click on the GIS/CAMA logo. This year there will be significant representation from the IAAO U40 Leadership Lab group. These under-40 members have their act together and inspire confidence in the future of the assessment profession.

Technical Assistance Program
The IAAO Technical Assistance Program (TAP) continues to evolve and grow. A year ago, the Board asked the committee to develop a business plan to refine the development of this program. The plan was accepted in July, and TAP has become an everyday staff function.

TAP now needs additional, knowledgeable, and professional IAAO members who can help with new opportunities (both domestic and international), which are expanding due to IAAO’s relationship with large organizations, like the World Bank, helping local jurisdictions and even countries by providing this service. A strategic planning meeting for the future of this endeavor was held in Chicago in December 2016. IAAO is formalizing a new marketing and public relations plan for further expansion, which is due in April.

Other Projects
Another enormous effort is the Body of Knowledge project. The SMEs working on this will have one more in-person planning meeting before preparing a final draft for the Executive Board to consider. For more details on this project, read the New Directions column on page 44 of this issue. In it, Larry Clark, CAE, IAAO Director of Strategic Initiatives, provides a start-to-finish overview.

The Standard on Automated Valuation Models (AVMs) is another project that is making significant progress. The standard has been completely rewritten, and an initial draft has been sent to a select group of SMEs for review. The Technical Standards Subcommittee will be issuing an exposure draft soon after its meeting in Kansas City in February.

I am excited to announce that the second IAAO Annual International Research Symposium is accepting papers. This year the symposium will be in beautiful Madrid, Spain. See the ad below for more information.

I look forward to sharing more news about Leadership Days and the April Executive Board meeting in the next issue.

Sincerely,
Randy Ripperger, CAE

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**Call for Abstracts**

**International Research Symposium**

**October 30–31, 2017 • Madrid, Spain**

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

<table>
<thead>
<tr>
<th>Event</th>
<th>Location</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>21st Anniversary GIS/CAMA Technologies Conference</td>
<td>Chattanooga, Tennessee</td>
<td>March 6–9, 2017</td>
</tr>
<tr>
<td>Webinar: Writing a Press Release</td>
<td>Online</td>
<td>March 15, 2017</td>
</tr>
<tr>
<td>Webinar: Experts on Evidence</td>
<td>Online</td>
<td>April 19, 2017</td>
</tr>
<tr>
<td>Executive Board Meeting</td>
<td>New Orleans, Louisiana</td>
<td>April 21–22, 2017</td>
</tr>
<tr>
<td>Executive Board Meeting</td>
<td>Boston, Massachusetts</td>
<td>July 14–15, 2017</td>
</tr>
<tr>
<td>IAAO 83rd Annual International Conference on Assessment Administration</td>
<td>Las Vegas, Nevada</td>
<td>September 24–27, 2017</td>
</tr>
<tr>
<td>International Research Symposium</td>
<td>Madrid, Spain</td>
<td>October 30–31, 2017</td>
</tr>
<tr>
<td>Fall Leadership Days</td>
<td>Kansas City, Missouri</td>
<td>October 20–21, 2017</td>
</tr>
<tr>
<td>Executive Board Meeting</td>
<td>San Francisco, California</td>
<td>November 17–18, 2017</td>
</tr>
<tr>
<td>38th Annual Legal Seminar</td>
<td>Seattle, Washington</td>
<td>December 7–8, 2017</td>
</tr>
<tr>
<td>Spring Leadership Days</td>
<td>Kansas City, Missouri</td>
<td>February 9–10, 2018</td>
</tr>
<tr>
<td>IAAO 84th Annual International Conference on Assessment Administration</td>
<td>Minneapolis, Minnesota</td>
<td>September 23–26, 2018</td>
</tr>
<tr>
<td>IAAO 85th Annual International Conference on Assessment Administration</td>
<td>Niagara Falls, Ontario, Canada</td>
<td>September 8–11, 2019</td>
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Assessors, administrators, and tax revenue departments know there is a disconnect with the reported original cost of cell tower (antenna structures) and wireless telecommunication equipment. Antenna structures and wireless telecommunication equipment may be undervalued as much as 195.0 to 300.0 percent. And that leads to a tremendous amount of lost revenue for local taxing jurisdictions.

In 2010, CRED—Consulting/Real Estate Development formatted and launched a methodology for pricing and unbundling the costs at each cell tower site using replacement cost new (RCN) estimates. More than 50 equipment parameters are part of a “material take-off” that prices antenna structures, antenna mounting kits, FAA obstruction light kits, emergency power systems, and so on. These RCN estimates are used in lieu of original cost in the preparation of personal property tax returns. However, at this point, a continuing question or dilemma for local assessors is, “But what do we do about depreciation?”

Depreciation and amortization are two processes employed by business entities to expense an asset over a longer period, not only the period in which it was purchased. The latter is typically used against intangible assets, while depreciation is used on fixed physical assets (i.e., antenna structures, global positioning system [GPS] transmitters, equipment shelters, and so forth). Further, there are two methods of depreciation: straight line and accelerated. The straight-line method depreciates an asset based on its useful life. Accelerated depreciation means the asset is depreciated more in its early years of useful life than in later years.

The straight-line method depreciates an asset based on its useful life. Accelerated depreciation means the asset is depreciated more in its early years of useful life than in later years.

Herein is the issue that taxing jurisdictions face with tower owners and wireless service providers. The owners and providers believe their equipment has a shorter useful life (5 to
10 years) because of technological obsolescence. However, most of their reported original equipment cost is associated with galvanized steel components, shelters, metal cabinets, portable generators, and other ancillary equipment that has a useful life average of more than 25 years.

So, what method should be used—straight line or accelerated?
The short answer is, utilize the method the auditor and attorney say they can best defend. Applying practicality to the question, the answers are all over the board. One of the largest tower owner entities reports, “Plant, property and equipment are generally depreciated on a straight-line basis.” They estimate the total useful life for their equipment is 15 years. Note also that this is a measure of the company’s “depreciation policy.”

In 2011 a U.S. Tax Court cited that IRS Class Life in the FCC’s Uniform System of Accounts for Class A and Class B Telephone Companies also applies to the various categories of wireless cellular assets, for example,

- Antenna structure and support systems, 15 years
- Cell site equipment other than the “switch,” 10 years
- Base station, 5 years
- Leased digital equipment, 10 years.

Testimony on behalf of the Wireless Depreciation Coalition before an oversight subcommittee of the House Committee on Ways and Means suggested that any depreciation beyond five years for “qualified technological equipment” is in error and against the guiding principle of the Modified Accelerated Cost Recovery System (MACRS); that is, the depreciation/tax life of an asset should be shorter than the actual book life of the asset. This may be true for those pieces of equipment that can be categorized as qualified technological equipment. But what about the low-profile colocation antenna platform? Does that galvanized steel component with its mounting hardware qualify? What about the fiberglass, steel, and concrete equipment shelter? Does technological obsolescence affect it? If not and the stated useful life pursuant the manufacturer’s engineering specifications and manufacturing guidelines exceeds 25 years, what then?

Then there are those local taxing jurisdictions charged with the responsibility of assessing the valuation of business personal property under the oversight of their respective state department of revenue. Here, the answer for which method to use is even shorter. Depreciation and useful life schedules (multipliers) are provided to the local assessor by the state with a mandate that the assessor shall use the state depreciation schedule, which varies from state to state.

However, some local jurisdictions have the option of either using their state’s depreciation tables or developing their own. When asked, “What should we do?” CRED suggests a formula combining the straight-line method with a “salvage value” and the manufacturer’s useful life:

1. The salvage value is a practical incentive/counter to the taxpayer pushing MACRS against fixed physical assets with a useful life that exceeds 15, 25, or 35 years.
2. Straight-line depreciation maintains the asset on county records for a longer period.
3. The formulation of a salvage value and annual depreciation is easy to compute.

Depreciation of an Antenna Structure
The first step is to develop a multiplier for the salvage value. Salvage value is defined as the estimated value an owner would receive for the sale of an item at the end of its useful life. The salvage value could be determined by the market or a regulatory agency such as the county, state department of revenue, or Internal Revenue Service (IRS). Typically, it is established by the owner as a matter of policy.

*Used cost* should be used as the salvage value when antenna structures and supporting systems are depreciated. For example, suppose that four different self-supporting towers are currently for sale and are priced from $4,000 to $27,268. When the height and cost per foot of each of the four subject towers are averaged, the cost per foot is $55.72. Utilizing this approach to develop used cost, the salvage value for a self-supporting tower that is 264 feet high would be $14,710.08.

Second, compute the annual depreciation. Here the RCN list price for a new self-supporting tower that is 264 feet high, installed, and complete with the necessary compound improvements, grounding system(s), and other ancillary equipment, is $117,601.00. The useful life of all tower types (self-supporting, guyed, and monopole) per the Uniform Construction Index (UCI) Code is a minimum of 25 years.
Subtracting the salvage value of $14,710.00 from the RCN estimate and dividing the difference by 25 years yields an annual depreciation of $4,116.00.

List price minus salvage value divided by useful life = annual depreciation:

\[ \frac{117,601 - 14,710}{25} = 4,116.00 \]

Third, assume the subject tower has been in service for four years accumulating a total depreciation of $16,464 (annual depreciation times years in service, $4,116 \times 4). The depreciated value less the RCN estimate yields a rendered tax value of $101,137.00 for use in the preparation of tax notices and estimated tangible personal property taxes.

This math can also be replicated for the equipment of the wireless service provider.

**Useful Life**

The Office of Real Property Service in New York State has utilized the Uniform Construction Index (UCI) to assign useful life to various components of a cell tower and related carrier equipment. Interestingly, the shortest useful life of nonqualified technological equipment per the UCI is 25 years. This is in stark comparison to that of IRS Class Life and the Federal Communications Commission (FCC), and it is contrary to MACRS and a five-year recovery period. In fact, the State of New York policy parallels that of the earlier referenced tower company’s policy of structure, equipment, and improvements with a longer useful life. Yet the question remains, what should be done regarding depreciation and life service?

My firm supports the longer useful life of the UCI where applicable along with straight-line depreciation and the inclusion of a salvage value deduction upfront. The majority of the equipment and components of cell towers and wireless facilities is not qualified technological equipment. The recovery period of a business capital outlay should not dictate the depreciation and life service policy of the taxing authority. The process needs to be fair, consistent, and equitable to all parties.

**Bibliography**


**Gregory P. Popham** is Principal at CRE/Consulting Real Estate Development, Macon, Georgia. As a former county manager, his experience with the management of a cable enterprise fund and wireless ground lease negotiations has allowed him to provide technical assistance to tax assessors in the valuation of wireless cellular sites. Mr. Popham has more than 30 years of experience, with skills in planning, project management, feasibility reports, due diligence, development, and negotiations with projects valued from $6.7 million to $100 million.
Ireland
Nearly everybody paid their property tax last year  
(published January 6, 2017)
by Colin Gleeson, The Irish Times

Article claims a 97 percent compliance rate paying local  
property tax in Ireland in 2016, citing figures from the  
Revenue Commissioner. The figure includes taxpayers who were  
initially in arrears but agreed to workable payment solutions.


North Dakota, United States
Port: Burgum’s biggest challenge will be unwinding the  
state’s property tax mess  
(published January 8, 2017)
by Rob Port, The Dickinson Press

Editorial commentary discusses the balance between local  
spending and state-level subsidies in North Dakota. Governor  
Doug Burgum wants to reduce state subsidies and create  
more accountability for spending at the local level. If that  
happens, it will likely cause an immediate increase in local  
taxes rather than a reduction in spending.


Alaska, United States
Alaska collects first full month of marijuana tax revenue  
(published January 4, 2017)
by Laurel Andrews, Alaska Dispatch News

Article discusses tax revenue from the first full month of mari-  
jjuana sales in Alaska. The tax generated $81,100 in revenue  
that was split between the state’s general fund and programs  
aimed at reducing repeat criminal offenders.


Illinois, United States
Should Illinois hospitals have to pay property taxes?  
Court will weigh question  
(published January 8, 2017)
by Lisa Schencker, Chicago Tribune

Extensive article discusses a pending Illinois Supreme Court  
case that will consider whether not-for-profit hospitals  
should continue to receive property tax exemptions. The  
article lists profit margins for many Illinois hospitals, which  
fall in the approximate range of $110 million to $198 million.  
The article also lists profit margins compared to overall oper-  
ating costs, which provides perspective because the operating  
margins of 7.4 percent to 20.6 percent provide a reasonable  
cushion to ensure the success of not-for-profit operations.  
The published profit margins are disputed by the hospitals  
who say that the margins are much less. The article provides  
a balanced view of the issues at stake.


Minnesota, United States
Dayton’s ag tax cut tweaks get industry support  
(published January 6, 2017)
by Trey Mewes, Mankato Free Press

Article discusses agricultural tax credits and school equal-  
ization funding in Minnesota. The equalization measures are  
tended to enable rural school districts to fix aging infra-  
structure, while reducing the impact on agricultural interests  
that would normally assume the brunt of the financing.


Pennsylvania, United States
Drive to kill school property tax headed back to General  
Assembly  
(published January 4, 2017)
by Bill O’Boyle, Times Leader

Article discusses the multiyear effort to eliminate school  
property tax in Pennsylvania and replace it with increases  
to income tax and sales tax. The effort to revive Senate Bill  
76 is intended to provide predictable and stable funding for  
schools while reducing dependence on a flawed property  
tax system.


Texas, United States
School property taxpayers out of luck  
(published January 1, 2017)
by Peggy Fikac, San Antonio Express-News

Article discusses the balance between local property tax  
funding for schools and state subsidies in Texas. Currently,  
increases in local property values mean that local taxpayers  
assume an increased portion of school funding and the state  
obligation becomes less.

Local Use of Unit Value

In a case regarding a local paper mill’s timberland holdings that spanned several counties and multiple taxing jurisdictions, the Minnesota Supreme Court has ruled that unit valuation is an acceptable method for property tax valuations as long as its application has “foundational reliability” and it results in a determination of fair market value for each parcel in the unit. The ruling confirms in principle a Minnesota Tax Court decision (reported in the Legal Trends, December 2015) that unit valuation methods can be appropriate for local properties, but it reverses the tax court’s determination of whether or how the unit valuation method should be applied to the paper company’s property. This case marks the first time that the Minnesota Supreme Court has addressed the issue of the use of unit valuation when a single company claims its multiple parcels in multiple jurisdictions are an economic unit.

While Minnesota statutes only specify that railroads, utilities, and pipeline must be valued using unit valuation, the law does not prohibit other property types from being valued in that way. The property tax statutes do require that each parcel be assessed according to its fair market value.

The Supreme Court identified several problem areas in the valuation approach that the tax court had accepted. To show foundational reliability, the Supreme Court said, the method must be “based upon the market characteristics of each property.” In addition, all of the property in the unit must exhibit “unity of ownership, unity of use, and contiguity of the combined parcel.” The contiguity standard can be waived if there is strong evidence of unity of use for any noncontiguous parcels.

The first problem, the Supreme Court noted, was that the company did not show that all of its parcels were contiguous or failing that, that the noncontiguous parcels served the same economic purpose. According to the record, approximately 80 percent of the company’s 4,680 parcels were interconnected, but the remaining parcels were located well outside this area. Some were even a considerable distance from the paper mill that used the timber. The tax court ruling did not explain, the Supreme Court said, why the unit valuation method should be applied to the paper company’s property. This case marks the first time that the Minnesota Supreme Court has addressed the issue of the use of unit valuation when a single company claims its multiple parcels in multiple jurisdictions are an economic unit.

Second, the unit-rule value did not consider all the factors that determine market value. The company calculated the value of its properties based on an average per acre value of the standing timber inventory. Some of the properties, however, contained lake shorelines or wetlands and the quality of the timber stands was better in some locations than in others. The valuation method did not take into account any other features of the land or its location that might affect an individual parcel’s market value.

The third problem was that the allocation method did not fulfill the statutory requirement that each parcel be valued on an individual basis. The unit value instead was allocated among the 78 taxing jurisdictions by calculating an average per acre timber value for its combined holdings in each jurisdiction and then multiplying that number by the number of acres it owned in each jurisdiction. This method, the Supreme Court said, does not take into consideration the “unique characteristics” of each parcel.

Finally, the tax court’s determination that the property’s highest and best use was timber production did not address whether some of the parcels might have other, better uses, the Supreme Court said. Unit valuation requires unity of highest and best use; thus, any parcels better suited to other purposes should not be included in the unit-rule analysis, the Supreme Court stated.

While valuation of its timber property by the unit valuation method was available to the paper company, the Supreme Court concluded, it was not clear, despite an extensive record, whether the company’s entire timber holdings or even certain parcels were eligible for unit valuation. The court remanded the case to the tax court for a new trial on all issues.

(County of Aitkin et al. v. Blandin Paper Company, Minnesota Supreme Court, A15-1666, August 17, 2016; Blandin Paper Company v. County of Aitkin et al., Minnesota Tax Court, No. 01-CV-11-375 et al., June 16, 2015)

RICHARD ALMY RETIRES

After 25 wonderful years, Richard Almy is retiring as a regular partner from Almy, Gloudemans, Jacobs & Denne (AGJD). Mr. Almy will continue his association with the partnership in an advisory/emeritus capacity.

Almy was a founding partner of AGJD in 1991. He began his career as an appraiser with the City of Detroit and joined IAAO in 1969, serving as Executive Director from 1982 to 1990. According to Robert Gloudemans, “AGJD will continue to operate through at least 2017, after which its remaining principals will also semi-retire and continue to work independently.”

Mr. Almy commented, “I would like to thank all the valued clients of AGJD for many rewarding years!”

Partner Robert Denne added, “We look forward to continuing our presence in the profession, although in a reduced role, over the next several years!”

Richard Almy Retires
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The Dictionary of Real Estate Appraisal, sixth edition

The Dictionary of Real Estate Appraisal, sixth edition, was developed with contributions from dozens of practicing appraisers. This new edition features:

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Stephanie Coleman, MAI, SRA, AI-GRS, AI-RRS

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The Appraisal of Real Estate, 14th edition

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Brad Bovey, RES, fulfilled the requirements of the Residential Evaluation Specialist designation in December. Mr. Bovey is Chief Deputy Assessor/Senior Appraiser for Nez Perce County, Idaho. He began his appraisal career in November 2002 in Idaho County. In 2005, he went to work for Nez Perce County, starting in personal property. In 2007 he moved to commercial appraisal, where he stayed for two years. In 2009, he began rural appraisal and trained with the county's Senior Appraiser. He was promoted to Senior Appraiser in 2011 and in 2015 was given the additional responsibility of Chief Deputy. Mr. Bovey has been responsible for the office’s mobile home market study since 2002 and added residential market studies to his responsibilities in 2009. He graduated from Highland High in Craigmont, Idaho, and attended Lewis Clark State College in Lewiston, Idaho, earning a degree in industrial mechanics. Mr. Bovey teaches an annual seminar on the advantages and disadvantages of agriculture exemptions on small acreages in the state of Idaho. His market study spreadsheet is being used as an example in the TEAM manufactured home class. Mr. Bovey has been a member of the Idaho Association of Assessing Personnel since 2002, holding all of the offices—secretary, treasurer, vice president, president, and past president. He has also been a member of the Idaho State Tax Commission Education Committee since 2008, which oversees the accreditation of the ad valorem appraisers in the state of Idaho. Past civic offices include the Craigmont Chamber of Commerce, Highland booster club, and Winchester Gun Club.

Janey H. Culpepper, RES, AAS, earned the Assessment Administration Specialist designation in December. Ms. Culpepper is the City Assessor for the City of Portsmouth, Virginia. She has held this position for 6 out of her more than 26 years in the profession. Over her career, she has held the positions of Assistant City Assessor, RE Appraiser III—Commercial, RE Appraiser III—Residential, Residential Supervisor, RE Appraiser II, and RE Appraiser I. Ms. Culpepper has attended Old Dominion University in Norfolk, Virginia, and Tidewater Community College, also located in Virginia. She wrote her jurisdiction’s successful IAAO Certificate of Excellence in Assessment Administration (CEAA) report and now serves as a grader of CEAA submissions. She also wrote “Tax Payer Information Pamphlet—Understanding Your Assessment” for her jurisdiction. Ms. Culpepper also holds a Residential Evaluation Specialist designation from IAAO, which she earned in 2004.

Ryan Duggin, AAS, completed the requirements of the Assessment Administration Specialist designation in December. Mr. Duggin assumed the role of State Valuation Manager for the State of Tennessee, Division of Property Assessments in October. He began his service in this office as an Appraisal Specialist 1 and then served as an Area Appraisal Supervisor for two years. He began his assessment career at the Rutherford County, Tennessee, Property Assessor’s Office as an Application Specialist and IT Coordinator. Mr. Duggin holds a Bachelor of Business Administration degree from Middle Tennessee State University, Murfreesboro, Tennessee. He is a member of the Tennessee Chapter of IAAO.
Michael T. Hauke, Jr., AAS, met the requirements of the Assessment Administration Specialist designation in December. Mr. Hauke has been the Director of Equalization for Brule County, South Dakota, since February 2013. This is his first role in the assessment profession. Mr. Hauke holds an accounting degree from Ohio Business College, Sandusky, Ohio. He is a member of the South Dakota Association of Assessing Officers, serving as a member of the Executive Board in 2014 and an officer since 2015. He is currently the only assessor from the state of South Dakota to hold an IAAO professional designation.

Sheila A. Houston, RES, fulfilled the requirements of the Residential Evaluation Specialist designation in December. Ms. Houston is a Senior Appraiser for the Palm Beach County, Florida, Property Appraiser’s Office. She has served in this office since 1996, initially as a Building Evaluator in the Residential Field Department. She was promoted to an Appraiser in the Residential Department in 2000 before assuming her current role, supervising nine staff appraisers in the South County Branch Office. Ms. Houston took her first appraisal course at Broward Community College in 1990 and the remaining required appraisal courses through Gold Coast School of Real Estate to eventually become a State-Certified Residential Appraiser.

Judy F. Malarkey, RES, earned the Residential Evaluation Specialist designation in December. Ms. Malarkey is an Appraiser II with the Palm Beach County, Florida, Property Appraiser’s Office. Prior to assuming this role in July 2014, she served as an Appraiser I in that office beginning in February 2008, after a career as a fee appraiser in a private firm. Ms. Malarkey holds an Associate in Science degree from the Community College of Allegheny County, Pittsburgh, Pennsylvania. She is a Florida State Certified Residential Real Estate Appraiser and a Florida Licensed Real Estate Sale Associate. She also holds a Certified Florida Evaluator designation. Ms. Malarkey is a member of the Florida Chapter of IAAO.

James E. Molnar, AAS, completed the requirements of the Assessment Administration Specialist designation in December. Mr. Molnar is the Director of Assessment Administration for the Lucas County Auditor’s Office in Toledo, Ohio. He has held this position for the past four years, after serving as the director of the Land Changes (Splits and Combines), CAUV, Adds and Abates, Special Assessments, Tax Accounting, Forfeited Land, and Exemptions departments. Mr. Molnar holds a Master of Arts in economics and a Bachelor of Arts in economics with a minor in business administration from the University of Toledo. He is a member of the Hungarian Club of Toledo, the University of Toledo Alumni Association, and Delta Theta-Theta Chi Alumni, serving as secretary, advisor, and vice president. He is also an active volunteer in the Toledo community, serving with the Toledo Warehouse District, Downtown Toledo Improvement District, and Toledo Sister Cities International, among others.

Supavadee Robertson, RES, met the requirements of the Residential Evaluation Specialist designation in December. Ms. Robertson is a Residential Appraiser Team Lead for the Travis Central Appraisal District (TCAD) in Austin, Texas. She began her assessment career in this role with TCAD 11 years ago. Ms. Robertson holds a Master in Business Administration degree from Missouri State University, Springfield, Missouri, and a bachelor’s degree in economics from Thammasat University, Bangkok, Thailand. “I was working as a portfolio manager for a financial firm in Bangkok, Thailand, for five years when I decided I wanted to up my game. I moved to the United States in order to get my master’s degree in business administration and worked as an accountant and loan officer. To round out my experience I also acquired my real estate license and worked as a Realtor. This was the groundwork for becoming the residential team lead at TCAD.”
COURSE 101 – ONLINE
Fundamentals of Real Property Appraisal

Registration for the March 2017 class is now open. Class size is limited so register today!

www.iaao.org/March101

Has your career hit a roadblock?
Let IAAO provide the designation you need to break through

Any professional who aspires to advance their career in appraising, mapping, property assessment and property tax policy at any level - in government or in the private sector - should have an IAAO designation.

For more information on the IAAO Professional Designation Program contact Jarron Paronto at 800-616-4226 or Paronto@iaao.org

www.iaao.org/designations
In an effort to promote participation and engagement of younger assessment professionals at IAAO activities, the Executive Board has generously appropriated additional funds in 2017 for continuing U40 Leadership Lab Innovation Grants. These merit-based awards are available to under-40 members who have implemented a creative idea and have had a tangible and positive impact on the processes or procedures in their jurisdiction. Successful applicants will receive funding (including conference registration and reasonable travel and lodging costs) to attend the 2017 GIS/CAMA Technologies Conferences in Chattanooga, Tennessee, March 6–9, 2017.

The following is just a glimpse of the immense positive feedback given by previous U40 Leadership Lab Innovation Grant recipients:

*It was a privilege to be a part of this year’s U40 Leadership Lab, and experience first-hand the value that IAAO places on the future leaders of our industry.* (Matthew Shockley, A A S)

The IAAO U40 Leadership Lab allowed us to meet, connect, and learn from some of the best people in our profession. We have made lasting relationships that will promote knowledge and understanding far beyond the week of the conference. It was truly wonderful to see IAAO and its members advancing the future of the association. (Emily Hamilton Goldstein, C N H A).

Application forms as well as specific instructions and requirements can be found on the IAAO website. All applications must be received by 5:00 pm (EST), February 8, 2017. Please contact Paul Bidanset, U40 Leadership Lab chair, with any questions or inquiries (pbidanset@gmail.com, 757-412-9217).

Paul Bidanset is a real estate doctoral student at Ulster University, completing a dissertation under Dr. Peadar Davis and Dr. Billy McCluskey. He entered the mass appraisal profession in 2012 and has since been working as the CAMA modeler for the Norfolk, Virginia, Office of the Real Estate Assessor.
AAO hosted a record 220 attorneys and assessment professionals at the 37th Annual Legal Seminar, December 8–9, 2016. Attendees from 27 states gathered at the Embassy Suites hotel in Chicago, Illinois. The seminar featured sessions on property tax case law updates, use of DCF analysis in commercial and industrial appraisals, attorney representation of hotels, big-box valuation methodology, state constitution issues, tax incentives for business location, urban renewal and TIFs, the big bad cost approach, controversies in charity property tax exemptions, unauthorized practice of law, and homestead fraud.

The seminar was organized by the IAAO Legal Subcommittee, chaired by Stephen Pelfrey. President Pete Rodda welcomed attendees to the seminar and recognized the other members of the Legal Subcommittee: Michele Crepeau, Wayne Tenenbaum, Thomas Jaconetty, Edye McCarthy, and David Hibbard.

The presentation on big-box stores by Peter Korpacz included a proposed solution to the “dark store” dilemma that many jurisdictions are facing. Korpacz began by raising an excellent question to all attendees, “Why is the dark store theory only used in reference to big boxes and not to offices, apartments, industrial property, or shopping centers?” Then he moved on to describe the best source of valuation methodology, which is market behavior. The market behavior of big boxes tells us that there are characteristics common to stores that naturally fall into three or four classes. This classification will help to determine the highest and best use and drive the selection of appropriate comparables. The result of classifying big boxes would be a market-supported opinion of market rents, cap

Will Shepherd kept everyone’s attention with an entertaining and lively session on the cost approach.

Peter Korpacz proposes a solution to the “dark store” dilemma.
rates, and prices per square foot that judges and juries can use to reach fair and equitable conclusions. Implications of this proposal are as follows:

1. Above-average performing big-box properties (Class A) will receive the highest assessments
2. Average-performing big-box properties (Class B) will receive a mid-level assessment
3. Below-average performing big-box properties (Classes C and D) will receive the lowest assessments

To purchase a copy of the printed proceedings and slide decks, contact the IAAO library at library@iaao.org. The cost is $100 for the entire set.

Attendees earned between 12.25 and 14.7 hours of continuing legal education (depending on their state regulations) including 2.25 hours of ethics credit.

Next year’s seminar will be held in Seattle, Washington. Mark your calendars for December 7–8, 2017, and submit your abstracts to the Legal Subcommittee for consideration as a speaker no later than March 31, 2017. You may submit

Legal Seminar Call for Papers

IAAO’s 38th Annual Legal Seminar will be held in Seattle, Washington on December 7–8, 2017. The Legal Subcommittee is seeking qualified professionals to present on topics of interest to attorneys and assessors. Topics will be considered from the following categories: unique valuation problems, effective representation, national trends, and legal issues in valuation, public policy and ethics. Submission deadline for the 200-word abstract is March 31, 2017. The submission form can be downloaded from the Legal Seminar web page at www.iaao.org.

Due to Mandatory Continuing Legal Education (MCLE) requirements, speakers must submit a completed written paper by October 1, 2017 which will be reviewed by various state MCLE commissions and provided to all attendees in a bound spiral notebook at the seminar. PowerPoint slides cannot be accepted for the MCLE review process, although PowerPoint slides are welcomed at the seminar itself. Speakers who cannot meet this deadline will not be considered.

For more information, contact the Legal Subcommittee Chair, Stephen Pelfrey (spelfrey@dconc.gov) or the Legal Subcommittee staff liaison, Mary Odom (odom@iaao.org).
## New Members

**Alberta, Canada**  
Gennady Goryukhanov

**Alabama**  
Kim Hastie

**Alaska**  
Tony G. Ray

**Arizona**  
Alison Arias  
Cynthia Bustamante  
Aaron M. Cole  
Jesse Haagenson  
Cindy Jones  
Vicki L. Mathat  
Patrick J. Miller  
Tracy A. Parker  
Chad C. Pollard  
John Sawyer

**Arkansas**  
Jennifer L. Chambers

**California**  
Richard Anderson

**Connecticut**  
Ali R. Karimi

**Delaware**  
Jeffery L. Sayers

**Florida**  
Harley M. Busbee

**Georgia**  
Brian Clemens  
Louisa Pennington

**Illinois**  
Sandy Schlosser  
Margot Wang  
Lisa A. Woodman

**Indiana**  
Julie D. Newsome  
Emily A. Shrock

**Iowa**  
Jody Jones

**Louisiana**  
Christopher J. Craton  
Justin Blake Phillips

**Massachusetts**  
Karen D. Bertolino

**Minnesota**  
Mark A. Vagts

**Mississippi**  
Angela R. Coulliette  
Mechelle Leigh Duncan  
Nicole Mann  
Angela G. Washington  
Johnnie A. Wharton

**Missouri**  
William T. Stoltz  
Sue Strain

**New Hampshire**  
Theresa M. Hervey  
Nancy M. Miller

**New Mexico**  
Ava D. Benge  
Samantha R. Capps  
P.J. Griego  
Sharla K. Kennedy

**North Carolina**  
Jeffrey Alan Benenhaley  
George W. Dailey  
Kevin J. Gates  
Joel D. Hedgpeth  
Barbara Hochstetter  
Charles R. Hughes  
Ashley McLamb Heath  
M. Jared Rhodes  
Thomas J. Starkey  
Eric Verhine  
Alan M. Whitley

**Pennsylvania**  
Joan Duncheskie

**Rhode Island**  
Drew Manlove

**South Carolina**  
Jeff Parris  
Rhonda S. Chadwick  
Teresa Dalton  
Cathy Merrell  
Keith Price  
Jacqueline L. Raley  
Jason R. Stewart

**Texas**  
Eric Grusendorf  
Brian L. Heard  
Patrick O’Connor  
Crystal N. Smith  
Brian L. Swanson

**Virginia**  
Shannon DeWitt  
Cynthia G. Mabe  
Vicki L. MacBain  
Tristan T. McMillan

**Wisconsin**  
Alice Hagen  
Wyoming

**Wyoming**  
Stephen A. Esponda

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### Foundation News

#### TAF Calendar

**AQB Public Meeting:** April 7, 2017, Tampa, FL

**Board of Trustees:** May 18–20, 2017, Palm Beach, FL

**AQB Public Meeting:** September 8, 2017, Minneapolis, MN

The Appraisal Foundation Seeks Candidates for Vacancies on the Board of Trustees

The Appraisal Foundation is searching for qualified candidates to serve on its Board of Trustees (BOT), a governing body of The Appraisal Foundation that works to promote professionalism and ensure public trust in the valuation profession. Three At-Large Trustee positions must be filled, including one by an individual who is a state licensed or certified appraiser not affiliated with an Appraisal Sponsor of the Foundation. The BOT meets in the Spring and Fall, and while Trustees are reimbursed for travel expenses, they are not compensated for their time. The individuals selected for BOT positions will serve three-year terms commencing January 1, 2018. Completed applications for BOT vacancies must be received by March 1, 2017. For questions contact Arika Cole, Councils Administrator at 202.624.3072.

https://www.cognitoforms.com/TheAppraisalFoundation1/_2017TrusteeApplication
On January 5, 2017, IAAO President-Elect Dorothy Jacks, AAS, was sworn in as the Palm Beach County (Florida) Property Appraiser. Conducted by retired Judge Mary E. Lupo, the ceremony took place in the main courtroom of the historic 1916 Palm Beach County Courthouse and was attended by prominent county officials, family, and friends.

Ms. Jacks told the audience that Palm Beach County is entering an exciting time. “The growth that we’re expecting over the next 10 years will truly challenge all levels of government and the Property Appraiser’s office is no exception to that,” she said.

Ms. Jacks said that when it comes to property valuation, Palm Beach County has one of everything. “We have regional malls that rival the best, a range of residential property that most likely isn’t duplicated anywhere, and agricultural lands that include free-range chicken farms to winter vegetables,” she said.

Ms. Jacks praised the staff within the office, their expertise, and their commitment to taxpayers. “The 250 people in our office are the most highly designated staff in the nation with specializations in commercial, residential, tangible business property, mapping and exemptions, and I am proud to come from that mold,” she said.

Ms. Jacks was elected as Palm Beach County’s Property Appraiser in 2016 after 28 years in the office. Prior to her election, she was the Chief Deputy Property Appraiser. Among her accomplishments is the creation of the award-winning Property Appraiser’s Public Access website, the go-to tool for business, industry, and government to access property data.

She is a past president of the Florida Chapter of IAAO. She is a board member of the Economic Forum of Palm Beach County and the Women’s Foundation of Palm Beach County, and an active alumnus and former board member of Leadership Palm Beach County. She has served as president of Executive Women of the Palm Beaches and president of the Friends of the Mandel Public Library. She is also a former member of the City of West Palm Beach Zoning Board of Appeals. Jacks received a bachelor’s degree in political science from the University of Florida.

Ms. Jacks was elected IAAO President-Elect in 2017 after serving in a number of committee and leadership roles.
Alabama
500—Assessment of Personal Property
Montgomery, March 13–17, 2017
201—Appraisal of Land
Hoover, March 20–24, 2017
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.

Arizona
850—CAE Case Study Review
Phoenix, March 13–15, 2017
851—RES Case Study Review Workshop
Phoenix, March 15–17, 2017
402—Property Tax Policy
Phoenix, March 20–24, 2017
332—Modeling Concepts
Phoenix, April 3–7, 2017
852—AAS Case Study Review Workshop
Phoenix, April 10–12, 2017

The Arizona IAAO sponsor the offerings listed above. For more details, contact Douglas Hagen 602/372-9266 or hagend@ mail.maricopa.gov.

Arkansas
333—Residential Modeling Applications
Little Rock, March 27–31, 2017
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.

Kansas
332—Modeling Concepts
Topeka, April 24–28, 2017
201—Appraisal of Land
Manhattan, May 22–26, 2017
101—Fundamentals of Real Property Appraisal
Wichita, 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 kcrao@sbcglobal.net.

Connecticut
400—Assessment Administration
Rocky Hill, March 27–31, 2017
The CT Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda 203-988-0883 or mfonda@townofstratford.com.

Florida
102—Income Approach to Valuation
Tallahassee, March 6–10, 2017
201—Appraisal of Land
Tallahassee, March 6–10, 2017
312—Commercial/Industrial Modeling Concepts
Tallahassee, March 6–10, 2017
331—Mass Appraisal Practices and Procedures
Tallahassee, March 6–10, 2017
400—Assessment Administration
Tallahassee, March 6–10, 2017
101—Fundamentals of Real Property Appraisal
Orlando, March 13–17, 2017
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

The Florida DOR sponsors the offering listed above. For more details, contact Cindy Brenner 620/873-7449 or kcaa@sbcglobal.net.

Illinois
155—Depreciation Analysis
Normal, March 22–23, 2017
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.
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. Web page 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 Jacki Courter 320/761-0256 or educationcoordinator@mnmmaao.org.

MISSISSIPPI
402—Tax Policy
Biloxi, February 27—March 3, 2017
The Mississippi State University Extension Center sponsors the offering listed above. For more details, contact Terence Norwood 662/769-9931 or Terence.norwood@msstate.edu.

102—Income Approach to Valuation
Starkville, March 6—10, 2017
601—Cadastral Mapping, Methods & Applications
Starkville, March 20—24, 2017
The Mississippi State University Extension Center sponsors the offering listed above. For more details, contact Jason Camp 662/325-3141 or jason.camp@msstate.edu.

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.

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.

NEW HAMPSHIRE
151—National USPAP
Concord, February 15—16, 2017
101—Fundamentals of Real Property Appraisal
Concord, March 20—24, 2017
300—Fundamentals of Mass Appraisal
Concord, March 20—24, 2017
The NH Association of Assessing Officers sponsor the offering listed above. For more details, contact James Rice 603/868-8064 or jrice@c.durham.nh.us

OHIO
101—Fundamentals of Real Property Appraisal
Columbus, March 27—31, 2017
300—Fundamentals of Mass Appraisal
North Canton, April 24—28, 2017
400—Assessment Administration
North Canton, July 24—28, 2017
101—Fundamentals of Real Property Appraisal
North Canton, September 18—22, 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.

TENNESSEE
151—National USPAP
Mt. Juliet, March 21—23, 2017
402—Tax Policy
Mt. Juliet, March 27—31, 2017
400—Assessment Administration
Mt. Juliet, April 24—28, 2017
300—Tax Policy
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 Cristi Moore 615-401-7774 or cristi.moore@cot.tn.gov.

TEXAS
101—Fundamentals of Real Property Appraisal
Houston, March 6—10, 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
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
Tennessee Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512/467-0402.

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 & 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.

WISCONSIN
102—Income Approach to Valuation
Milwaukee, February 20—24, 2017
Scott G. Winter Training and Consulting sponsor the offering listed above. For more details, contact Scott Winter 414-233-3350 or scottwinter626@gmail.com.
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
March 6–10, 2017, Texas (Houston)
March 13–17, 2017, Florida (Orlando)
March 20–24, 2017, New Hampshire (Concord)
March 27–31, 2017, Ohio (Columbus)
April 3–7, 2017, Arkansas (Little Rock)
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 (Wichita)
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
March 6–10, 2017, Texas (Houston)
March 13–17, 2017, Florida (Orlando)
March 20–24, 2017, New Hampshire (Concord)
March 27–31, 2017, Tennessee (Mt. Juliet)
April 10–14, 2017, Louisiana (Baton Rouge)
May 22–26, 2017, Kansas (Manhattan)
June 12–16, 2017, Virginia (Fredericksburg)
October 9–13, 2017, Arkansas (Little Rock)

Course 103—Principles of Mass Appraisal
October 23–27, 2017, Tennessee (Mt. Juliet)
December 4–8, 2017, Texas (Austin)

Course 150—Mathematics for Assessors
October 16–17, 2017, Texas (Houston)
December 11–12, 2017, Texas (Austin)

Workshop 151—National USPAP
March 15–16, 2017, New Hampshire (Concord)
June 19–21, 2017, Louisiana (Baton Rouge)
June 21–23, 2017, Louisiana (Baton Rouge)
June 24–28, 2017, Arkansas (Little Rock)
October 24–28, 2017, Arkansas (Little Rock)
August 9–10, 2017, Illinois (East Peoria)

Course 201—Appraisal of Land
March 6–10, 2017, Florida (Tallahassee)
March 20–24, 2017, Alabama (Hoover)
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
March 20–24, 2017, New Hampshire (Concord)
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

Course 311—Residential Modeling Concepts
February 20–24, 2017, Kansas (Olathe)
June 12–16, 2017, Virginia (Fredericksburg)
October 9–13, 2017, Arkansas (Little Rock)
December 4–8, 2017, Kansas (Wichita)

Course 312—Commercial/Industrial Modeling Concepts
March 6–10, 2017, Florida (Tallahassee)
April 10–14, 2017, Louisiana (Baton Rouge)
June 12–16, 2017, Virginia (Fredericksburg)
August 21–25, 2017, Kansas (Wichita)
November 6–10, 2017, Minnesota (Chanhassen)

Course 331—Mass Appraisal Practices and Procedures
March 6–10, 2017, Florida (Tallahassee)
June 12–16, 2017, Virginia (Fredericksburg)
October 23–27, 2017, Texas (Houston)

Course 332—Modeling Concepts
April 3–7, 2017, Arizona (Phoenix)
April 24–28, 2017, Kansas (Olathe)
May 22–26, 2017, Florida (Tampa)
June 12–16, 2017, Virginia (Fredericksburg)

Workshop 155—Depreciation Analysis

Workshop 156—Risk Analysis
June 12–16, 2017, Virginia (Fredericksburg)

Workshop 157—Property Tax Policy
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)

Course 400—Property Tax Policy
February 27–March 3, 2017, Mississippi (Biloxi)
March 20–24, 2017, Arizona (Phoenix)
March 27–31, 2017, Tennessee (Mt. Juliet)
April 10–14, 2017, Louisiana (Baton Rouge)
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
March 13–17, 2017, Alabama (Montgomery)
August 7–11, 2017, Tennessee (Mt. Juliet)

Course 600—Principles and Techniques of Cadastral Mapping
May 15–19, 2017, Louisiana (Baton Rouge)
July 10–14, 2017, Missouri (Mt. Vernon)

Course 601—Cadastral Mapping, Methods & Applications
March 20–24, 2017, Mississippi (Starkville)
June 12–16, 2017, Virginia (Fredericksburg)
September 11–15, 2017, Wyoming (Cheyenne)
October 2–6, 2017, Nebraska (Lincoln)
October 30—November 3, 2017, Texas (Houston)

Course 602—CAE Case Study Review
March 15–17, 2017, Arizona (Phoenix)

Workshop 605—RES Case Study Review
March 15–17, 2017, Arizona (Phoenix)

Workshop 602—AAS Case Study Review
April 10–12, 2017, Arizona (Phoenix)

One-Day Forum 917—How to Critique an Appraisal
March 1, 2017, Kansas (Wichita)
Share your GIS innovations and success stories!

The editorial board of the GIS for Assessment Professionals book is looking for practitioners to share their GIS case studies. What do we mean by case studies?

We are looking for specific examples of how GIS was used to solve:
- an assessment or valuation problem,
- or made your office operations more efficient,
- or made information sharing easier for your jurisdiction,
- or improved the outcomes of your assessment duties.

Tell us your story and contribute to information sharing of the latest uses of GIS in the assessment industry. Please send a brief description of two or three paragraphs and any exhibits or diagrams you wish to share of your GIS case study to cusack@iaao.org. Your submission will be forwarded for consideration to the GIS for Assessment Professionals book editorial board.

If you have any questions, contact Margie Cusack, Research Manager at cusack@iaao.org.

Mark your calendar now! September 24–27, 2017
Designing and implementing a sustainable enterprise GIS system can be a daunting task. Designing such a system for local government applications has its own specific challenges and considerations. David Holdstock’s Strategic GIS Planning and Management in Local Government provides a playbook for just such an undertaking.

With over 25 years in the field, Holdstock covers his subject matter with both hard-won experience and a casual tone, and provides a specific and thoroughly planned methodology for GIS system design in the local government environment. Having coordinated GIS technology implementation for hundreds of towns, cities, and counties, he has ample case studies to share with his readers to illustrate his methodology. Both GIS coordinators and independent consultants who work in and with local government will find value in this work.

The book is organized into 10 chapters that break down each phase of the system design process into concrete steps, and covers topics such as strategic planning, developing organizational objectives, GIS governance, training regimes, and evaluating return on investments.

Largely nontechnical, the subject matter focuses less on software and hardware, and more on departmental architecture and aligning the GIS system to the organization’s larger vision and goals. The reader is introduced to the standard players invested in GIS in local government, from elected officials to IT gurus, and is guided through the challenges and pitfalls of pitching a system that will meet the needs of all involved.

Special attention is paid to harvesting information for needs assessments and the verbiage and perspective that can sell GIS in the local government environment.

Of particular interest is the chapter on governance models, which outlines and discusses a variety of organizational structures, from centralized GIS departments to individual decentralized departments, and hybrid models that utilize some of the features of each. The merits and potential problems of the various strategies are discussed and diagramed in depth. The case studies in this section would be of interest to anyone who works with GIS in an interdepartmental setting.

The section on training, education, and knowledge transfer focuses not only on the training of specific skills within the GIS department, but also on the importance of GIS education throughout the organization. The book provides curriculum suggestions for GIS management and leadership courses, and discusses the critical, evolving role of the GIS coordinator who must be able “to leap tall buildings in a single bound.”

Holdstock also shares his career-long observations on the evolution of GIS in general and its adoption by and integration into local government specifically, as well as some speculations on the future growth of the industry.

With a focus on strategic planning, steady funding, and the education of elected officials, the author walks readers through his methodology for building an enduring, sustainable, and enterprise GIS for local government. I believe the breadth of Holdstock’s experience shared in this book would be a particularly critical read for a GIS coordinator considering a major overhaul of an existing GIS system, and will also hold value for readers interested in the business and management side of the GIS industry.

Strategic GIS Planning and Management in Local Government by David Holdstock is available from CRC Press in both hardback and eBook formats ISBN 9781466556508.

Shannon DeArmond is a Senior GIS Analyst at Far Western Anthropological Research Group in Davis, California, and has worked with GIS in cultural and natural resource management for 16 years. Shannon enjoys python, predictive modeling, and a nice tidy database. Shannon maintains a geography blog at http://geobug.net.
John Freese, Grundy County (Iowa) Assessor, was nominated and selected to receive the “Outstanding Member” Award at the Iowa State Association of Assessors (ISAA) Annual Conference and School of Instruction held in Des Moines, October 2–5, 2016. The recipient of this award is selected based on leadership qualities, professionalism, and contributions to the association. Mr. Freese started his assessment career in 1989 as an appraiser for Grundy County. In 1991, he was appointed Grundy County Deputy Assessor and held that position until being appointed Grundy County Assessor in 2010. He is a member of ISAA, the IAAO, and the Institute of Iowa Certified Assessors (IICA).

Mr. Freese has earned the Iowa Certified Assessor (ICA) designation and has served as the IICA Secretary/Treasurer since 2009. He also has served the ISAA in several capacities over the years, most recently being appointed as a member of the ISAA Executive Board and the Manual and Forms Committee.

IAAO IS LOOKING FOR ARTICLES

- Collaborating with the next generation
- Automated valuation models
- Nonprofit exemptions
- Safety in the field
- Data aggregation and sharing case studies
- Contaminated property
- Book reviews
- Public relations
- Green buildings and systems
- Equity appeals
- Open records and FOI requests
- Historical property exemptions
- Emergency management and disaster response
- Managing TIF districts
- Dark store theory and big-box valuation
- Managing technology upgrades
- Scope of work

Will you be the next IAAO author?

To submit articles or to find out more, contact Chris Bennett, bennett@iaao.org.
5 Years

Augustine Aguilar, Los Angeles County Assessor’s Office, Duarte, CA
Charles Anglin, II, Morgan County BOA, Athens, GA
Marcy Babcock, Grand County, Moab, UT
Scott R. Bernhardt, Hamilton County Assessor’s Office, Noblesville, IN
James R. Bird, City of Niagara Falls, Niagara Falls, NY
Catherine M. Brincefield, Fairfax County Department of Tax Administration, Heathsville, VA
Les Chute, Town of Strathmore, Airdrie, AB, Canada
Michael Crawford, Greene County Assessor’s Office, Springfield, MO
Britney F. Crow, Richland Parish, Rayville, LA
Daniel T. Crumley, Municipal Audit Professionals, LLC, Cohasset, MA
Carol Dunn, Fairfax County, Fairfax Station, VA
Robin Eckart, Hamilton County Assessor’s Office, Cicero, IN
Louis W. Fitzmorris, St Tammany Parish Assessor’s Office, Abita Springs, LA
Kathleen M. French, City of Malden, Assessor’s Office, Malden, MA
Mary Gardner, Town of Groton, Groton, CT
Howard W. Goodie, Fairfax County Department of Tax Administration, Fairfax, VA
Derek J. Green, Gloucester County Assessment Dept, Williamsburg, VA
Richard J. Harris, Fairfax County, Fairfax, VA
Shannon His, RES, Johnson County Appraiser’s Office, Olathe, KS
Ryan A. Janzen, Lyon County Appraiser’s Office, Emporia, KS
Charley R. Jenkins, CMS, Washington County Assessor’s Office, Fayetteville, AR
Rick M. Jenkins, New Mexico Property Tax Division Appraisal Bureau, Santa Fe, NM
Martha Lado, Tuchman, Korngold, Weiss, Lippman & Gelles,LLP, Fort Lee, NJ
Randy W. Lahr, Stearns County, Saint Cloud, MN
Gary E. Link, Town of Kent, Carmel, NY
Lisa Little, Forsyth County Assessor’s Office, Winston-Salem, NC
Orlando J. Marquez, Taos County, Taos, NM
Carla Moulaison-Hurlburt, Property Valuation Services Corp. of Nova Scotia, Tusket, NS, Canada
Marlena A. Newton, Garland County, Hot Springs, AR
Michael D. Pollock, Forsyth County Assessor’s Office, Winston-Salem, NC, United States
Wilhelmina G. Robertson, Idaho Department of Water Services, Boise, ID
Bruce H. Schuette, Fairfax County, Fairfax, VA
Robert Scripture, Oakland County Equalization, Pontiac, MI
Nick E. Sedillo, Torrance County, Estancia, NM
Kristen E. Steger, Garfield Charter Township, Traverse City, MI
Anne M. Stevenson, Fairfax County, Fairfax, VA
Steve W. Stout, Oklahoma County Assessor’s Office, Oklahoma City, OK
Richard R. Tryon, Jefferson County PVA, Louisville, KY

10 Years

James H. Cramblett, Hampton Township, Silvis, IL
Lourdes Garcia, Ryder Systems, Inc., Miami, FL, United States
Linda L. Haas, Concord Township Assessor, Elkhart, IN
Kay Hall, Garrard County, Lancaster, KY, United States
Russell Jones, Person County Tax Assessor, Roxboro, NC
Gene Kotlyar, Harris County Appraisal District, Houston, TX
Ralph E Marasco, Jr, Polk County, Des Moines, IA
Michael A. Mears, Eureka County, Nevada, Eureka, NV
Juan C. Paz, Simon Property Group, Inc., Indianapolis, IN
Susan E. Russo, Town of Scarborough, Scarborough, ME
Gabe P. Spencer, Skamania County, Stevenson, WA
Jason R. Streebel, Town of Mashpee, Mashpee, MA, United States
Marsha Weyand, Kittitas County, Ellensburg, WA
Michael B. Wikstrom, King County, Seattle, WA
John W. Wilson, AAS, Florida Department of Revenue, Tampa, FL

15 Years

Martin W. Lynch, Ocean Township, Whiting, NJ, United States
Leighann H. Meeker, Pasco County Property Appraiser’s Office, Dade City, FL
Kris W. Poulsen, Utah County Assessor’s Office, Provo, UT
David Ross, Land & Property Services, Belfast, N. Ireland, United Kingdom
Donn M. Sugiyama, Los Angeles County Assessor’s Office, Long Beach, CA, United States
Elvin Valverde, Napa County, Benicia, CA

20 Years

Cindy Altenbern, AAS, Delta County Assessor’s Office, Grand Junction, CO
Peter Goodstein, Flint Township, Flint, MI
Alex Hamilton, Wilkes County, Wilkesboro, NC
Michael L. McCluskey, AAS, RES, Houston, TX
Al Mobley, CAE, AAS, Florida Department of Revenue, Tallahassee, FL
Daniel J. Robinson, Town of Kennebunk Assessor’s Office, Kennebunk, ME
Marilyn A. Schenkel, Hamilton County, Noblesville, IN
Janet I. Vaughn, Rockcastle County PVA, Mount Vernon, KY, United States
Tim Walker, Lafayette County Property Appraiser’s Office, Mayo, FL

25 Years

Donna L Barakauskas, Town of Bourne, Buzzards Bay, MA
Ruu M. Kathmann, Council for Real Estate Assessment, Den Haag, Netherlands
Dennis W. Mabe, Harris County Appraisal District, Houston, TX
Joan R Robinson, Ivoryton, CT
David W. Wilkin, CAE, City of Regina, Regina, SK, Canada

30 Years

Rhyn L Duplechain, St. Landry Parish Assessor, Opelousas, LA, United States
Judy Mathiau, Town of Winslow, Winslow, ME
Charles B. Terrell, Jr, Wal-Mart Stores, Inc., Gravette, AR

35 Years

George L. Rooker, Jr, AAS, Davidson County Assessor of Property Office, Nashville, TN
Online Courses for Assessment Professionals

IAAO has partnered with LocalGovU, a leading provider of online training and e-Learning for local governments nationwide, to offer web-based, online personal development training free to IAAO members.

If you have any questions or need support to login, LocalGovU is available to help anytime between 8 am and 5 pm CDT. Call toll-free at (866) 845-8887 or e-mail customerservice@localgovu.com.

A FEW OF THE MOST POPULAR SESSIONS

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- Writing an Effective E-mail
- Performance Management
- Keeping Your Cool

LocalGovU
www.iaao.org/training

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mooreprecisioncost.com
jwayne.moore@gmail.com (937) 408-7342

Calendar of Events
Local • Regional • International

Texas Association of Appraisal Districts
2017 TAAD Conference
February 19–22, 2017
Houston, Texas
http://taad.org/conference/

RICS
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

Northeast Regional Association of Assessing Officers
2017 NRAAO Conference
May 21–24, 2017
Mystic, Connecticut
http://www.nraao.org/about/home/

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

Minnesota Association of Assessing Officers
2017 MAAO Fall Conference
September 10–13, 2017
Duluth, Minnesota

Submit event information with name, date, place, and contact information to bennett@iaao.org.
Walter James Staab, 89, died Friday, December 23, 2016, at Via Christi Village, Kansas. He was born November 13, 1927, in Catharine, Kansas. He graduated from St. Joseph Military Academy in 1945 and from Salt City Business College in Hutchinson, Kansas. He completed appraisal courses at Iowa State University in Ames, Iowa, and at the University of Nebraska in Lincoln. He was elected Clerk of the District Court in Ellis County 1952–1957 and Ellis County Clerk in 1966. Staab was appointed Ellis County Appraiser in 1970, a position he held until his retirement in 1990. He was an expert in land and oil appraisals, an expert witness during trials, and one of the first County Appraisers in Kansas. He was appointed to the State Board of Tax Appeals in 1974 and served until 1976. He was a U.S. Army veteran and a member of the American Legion, Immaculate Heart of Mary Catholic Church, and the third degree Knights of Columbus Council #1325. Staab was a member of IAAO for more than 45 years, a senior member of the American Society of Appraisers, a Certified Kansas Appraiser, and a Real Estate Broker in Kansas. He was a past president of the Kansas County Appraisers Association. He is survived by two sons, two daughters, a daughter-in-law, 13 grandchildren, and 11 great-grandchildren. He was preceded in death by his wife, a son, and five siblings. A complete obituary is available at http://www.haysmemorial.com/notices/Walter-Staab.
CALL FOR NOMINATIONS
IAAO takes pride in acknowledging significant achievements by individuals and organizations in the valuation profession. Through the prestigious IAAO Awards Program, both members and nonmembers can receive international recognition on an annual basis for excellence in property appraisal, assessment administration, property tax policy and related disciplines.

IAAO Awards are highly visible and respected. The IAAO Membership Recognition Subcommittee encourages all IAAO members and affiliated organizations from around the world to submit nominations. For organizational awards, nominations are welcome from jurisdictions and associations of any size.

RECOGNITION
All award recipients are honored with a trophy or plaque presented at the Awards Ceremony during the IAAO Annual Conference. The names of all award recipients are published in *Fair & Equitable*, on IAAO’s website and on signage at the IAAO Annual Conference. IAAO can provide winners with a press release, photo and assistance promoting their award to local media.

Recipients of the Clifford B. Allen Most Valuable Member Award, the Rosalyn Johnston Award and the Member of the Year Award receive one complimentary registration for an IAAO conference or seminar in the year following the acceptance of the award. Recipients of the Instructor of Excellence Award and the Professional Development Lifetime Achievement Award receive one complimentary registration to the IAAO Annual Conference for the year immediately following receipt of the award.

SUBMISSION GUIDELINES
Nominations must be submitted via e-mail to Kate Smith at smith@iaao.org by May 1, 2017. Nominations will not be accepted after that date. A completed nomination form (available at www.iaao.org/awards) and all supporting documentation must be included in the e-mail. Faxed or mailed items will not be accepted.

- Nomination documentation must be formatted as an Adobe Acrobat PDF file that is 10 pages or less in length or a maximum of 2MB in size. A Microsoft Word file will be accepted if the nominator cannot submit a PDF file. No exceptions will be made to accept other file formats or larger file sizes.
- If the nomination references a website, the committee will consider only those portions of the site they can access. If a website requires a login or passcode, that information must be provided along with the documents submitted in order for the site to be reviewed.
- Any material submitted becomes the property of IAAO.
- The submitted material can be entered for nomination in only one award category.
- Unless otherwise noted, award nominees must be members of IAAO. Nominations must be made by members of IAAO.
- Each award has its own criteria. Please read the award category descriptions carefully. Submit the pertinent information required to show how the nominee meets the stated criteria and be sure to include any information requested on the nomination form.
- Only nominations which meet the submission guidelines will be considered eligible for review.
AWARD CATEGORY DESCRIPTIONS

INDIVIDUAL MEMBER AWARDS

Clifford B. Allen Most Valuable Member Award
Named after Clifford B. Allen, IAAO’s 35th president, this award is presented to a member who has made a significant contribution to IAAO for a period of years by participating in its activities and working toward the realization of the IAAO mission. A nominee must have 10 or more consecutive years of IAAO membership. Previous winners are not eligible. Criteria considered for the nominee includes, but is not limited to:

- Has served in an elected position of IAAO, as a committee member or chair, an IAAO instructor, a speaker at IAAO programs, a grader, an IAAO Representative or advisor
- Has actively promoted IAAO
- Has a record of distinguished publications
- Has been in other assessment and professional organizations
- Has served in other public service organizations

Member of the Year Award
This award is presented to an IAAO member who has made a significant contribution to the association in the previous calendar year through active participation in its activities and who has made an outstanding contribution to the realization of the IAAO mission in his or her career. Previous winners are not eligible.

Emerging Professional Award
This award is presented to an IAAO member who has, comparatively early in his or her career, made a significant contribution to IAAO by demonstrating leadership in the organization, participating in various IAAO activities, assisting other members and working toward the realization of IAAO’s mission. A nominee must have a minimum of two years of IAAO membership, but not more than 10 years. Previous winners of this award are not eligible. A successful nominee may have involvement with any activities IAAO encompasses. These activities may include, but are not limited to:

- Has been involved in an IAAO Chapter or Affiliate organization
- Has earned an IAAO professional designation and/or assisted other members with completing their designations
- Has demonstrated leadership within his or her jurisdiction on projects that have improved the assessment process for the benefit of the taxpayers and general public
- Has published articles, newsletters or other communications items that help the industry
- Has participated in technical research related to the assessment profession
- Has served on IAAO committees or other work groups
- Has developed technical tools or solutions to improve the assessment process through improved software applications, new methods of technical analysis, or use of new technology

Ian W. McClung International Award
Named after Ian W. McClung, a Canadian who served as IAAO’s 48th president and was a strong advocate for IAAO’s international presence, this award is presented to an IAAO member whose efforts have improved the development of valuation professionals around the world and encouraged the advancement of the assessment community in a global environment. Nominations may be submitted for published articles, activities and programs presented at an international level. Previous winners and IAAO officers are not eligible.

Professional Development Lifetime Achievement Award
This award is presented to an IAAO member who has dedicated him or herself to the organization and its members through education, instruction and the Professional Designation Program over a long period of time. The recipient will have spent a significant portion of his or her career in the assessment administration, appraisal or property tax fields and distinguished him or herself as a recognized leader in the area of professional development at the local, national or international level. Nominees must have 25 or more years of IAAO membership and served IAAO for 15 or more years through committee work in the professional development areas, as an instructor, course coordinator, curriculum developer or reviewer, demonstration appraisal grader or professional designation advisor. Previous winners are not eligible.

Instructor of Excellence Award
This award is presented to an IAAO instructor who has gone beyond basic textbook instruction and motivated students to learn professional skills that will positively influence their careers. The instructor will have made significant contributions toward promoting the IAAO educational program and demonstrated involvement with IAAO at the state, regional and national levels. Current IAAO instructors are eligible for nomination.
Verne W. Pottorff, CAE, Professional Designee of the Year Award
Named after Verne W. Pottorff, CAE, a past member of IAAO’s Executive Board who championed designations, this award is presented to the IAAO designee who has most effectively promoted the interests and mission of the IAAO Professional Designation Program. Contributions may have been in the area of enrolling, advising and encouraging candidates; developing programs to assist candidates; and in other ways promoting the goals of the program.

Kenneth J. McCarren Award
Named after Kenneth J. McCarren, IAAO’s second president, this award is presented to the IAAO member who has recruited the most new IAAO members during the current award year.

Stacey Ford Award
Named after Stacey Ford, a former IAAO membership manager who was a great booster and supporter of IAAO programs and outreach, this award recognizes the “IAAO Representative of the Year” who has made an outstanding effort to promote IAAO during the award period. The award recipient is determined by Rep points earned for all reported activities and achievements. Currently serving IAAO Representatives are eligible for this award.

Harry Galkin Award
Named after Harry Galkin, a long-time Associate member, this award is presented to the IAAO Associate member whose contributions during the past year(s) have been so worthwhile as to demand recognition. Contributions may have been in the area of writing or speaking on equalization, assessment, assessment administration or taxation. The individual also may have distinguished him or herself by advancing the IAAO mission through fundraising or the contribution of time, effort, talent and resources. Only IAAO Associate members are eligible for this award.

JURISDICTION/CHAPTER/AFFILIATE AWARDS

Distinguished Assessment Jurisdiction Award
This award is presented to a national, state/provincial, regional or local assessment agency that has instituted a technical, procedural or administrative program which is an improvement over prior programs in that jurisdiction and is generally recognized as a component of a model assessment system and a contributing factor to equity in property taxation. Government assessment or revenue agencies that have implemented such a program in the two years prior to nomination with successful results are eligible for nomination. Jurisdictions of all sizes are encouraged to submit nominations.

Public Information Program Award
This award is presented to an assessment jurisdiction that has developed and implemented an effective system for distributing information to taxpayers and other stakeholders. Government assessment or revenue agencies that have implemented such a program in the two years prior to nomination with successful results are eligible for nomination. Jurisdictions of all sizes, especially those with high quality websites and social media resources, are encouraged to submit nominations.

Outstanding Chapter/Affiliate Award
This award is presented to an IAAO Chapter or Affiliate organization that has made an outstanding contribution to the realization of the IAAO mission through educational events, member programs or other distinguishing activities. IAAO Chapters or Affiliates that are in compliance with current IAAO regulations are eligible for nomination.

WRITTEN COMMUNICATION AWARDS

Bernard L. Barnard Outstanding Technical Essay Award
Named after Dr. Bernard L. Barnard, a former IAAO director of research, this award is presented to the author(s) of an outstanding article or essay on technical innovations in assessment or property tax administration. All articles published in IAAO periodicals and IAAO joint publications are automatically eligible provided the author or at least one of multiple authors is an IAAO member. Unpublished essays or articles published in non-IAAO periodicals or books in the previous year may also be nominated if the author or at least one of multiple authors is an IAAO member.

John C. Donehoo Essay Award
Named after John C. Donehoo, IAAO’s first president, this award is presented to the author(s) of an outstanding non-technical essay on assessment, property tax administration or tax policy. All articles published in IAAO periodicals and IAAO joint publications are automatically eligible provided the author or at least one of multiple authors is an IAAO member. Unpublished essays or articles published in non-IAAO periodicals or books in the previous year may also be nominated if the author or at least one of multiple authors is an IAAO member and if the essay can be printed in *Fair & Equitable*. 
IAAO Journalism Award
This award is presented to individuals or organizations in the news media who have produced an original work in the previous year which contributes to a better understanding of valuation and assessment administration and encourages high quality media coverage of assessment and property tax concerns. To be eligible for nomination, news media must be a community or metropolitan newspaper, magazine/periodical, news website, television broadcast or radio program.

John A. Zangerle Award
Named after John A. Zangerle, IAAO’s third president, this award is presented to an outstanding publication produced by an assessors’ association, IAAO Chapter or other similar organization. All publications submitted as nominees must promote the IAAO mission. Any periodical devoted wholly to the concerns of assessors is eligible for nomination.

ACHIEVEMENT AWARDS

James A. Howze, CAE, Distinguished Research and Development Award
Named after James “Jimmy” A. Howze, CAE, a visionary and one of the earliest developers of computer-assisted mass appraisal, this award is presented to a nonprofit organization, education agency, private-sector firm, public agency or individual(s) for original research in property assessment, taxation or mass appraisal techniques. Any of the above-described organizations or an individual who has provided unique assistance to the valuation profession may be eligible for nomination.

Property Tax Achievement Award
This award is presented to a public official or agency that has made an outstanding contribution to the improvement of property tax administration and the realization of the IAAO mission through an executive, legislative or judicial action. The action cited in the nomination must represent an affirmation of IAAO goals and/or Technical Standards and must have taken place in the two years prior to nomination. Any public official who is not an assessment administrator and public agencies that are not assessing jurisdictions or revenue agencies may be eligible for nomination.

Rosalyn Johnston Award
Named after Rosalyn Johnston for her years of service and dedication to IAAO, this award is presented to a person, regardless of membership type or status, who has contributed to fundraising and other public relations activities of IAAO over the years. The award recognizes those who have advanced the IAAO mission through the contribution of time, effort, talent and resources.

Virginia Cup
In 1990, the Virginia Association of Assessing Officers challenged other states and provinces to increase the number of people who have earned an IAAO Professional Designation. The goal of this challenge is ultimately to increase professionalism in the assessing field. The symbol of this achievement is the Virginia Cup which is awarded annually to the state or province with the most new designees during the award period.

Get the nomination form at www.iaao.org/awards and e-mail your award submission by May 1, 2017.
With only four hours of daylight available during December, lunch break at the Fairbanks Curling Club in Alaska is prime time to read F&E. Course 300 Fundamentals of Mass Appraisal was offered by the Alaska Association of Assessing Officers (AAAO), December 5–9 in Fairbanks, Alaska. The −17° temperature made for a speedy study session with hot chocolate and coffee immediately after. This is the third consecutive year that AAAO has offered IAAO course instruction in Fairbanks during the first week of December. So beat the crowds and make your reservations for next year while you can still get in on this new Alaskan tradition!

Pictured back row (l to r): Debra Januchowski; Marty McGee (Instructor); Tony Ray; Brad Acord; front row (l to r): Cecily Hodges; Travis Ray; Kevin Adamson; Melanie Vriesman; Halie Rady; Brant Finstad; Jeff Jackson.

(photoby Ron Brown [Instructor])
ASSISTANT CITY ASSESSOR
The City of Yonkers, Yonkers, New York, United States

Job Type: Full-Time

Apply For This Job
E-mail Address: CityAssessor@yonkersny.gov

Job Description
Salary/Pay Rate: $70,806 - $114,874

The City of Yonkers is seeking a qualified candidate to serve in the position of Assistant City Assessor in the Assessment Department for the City of Yonkers, New York. This position is responsible for the management and supervision of the daily activities and operations of the Assessment Department’s Appraisal Team, non-personal exemption administration, and related administrative tasks. The work includes valuing all types of real property within the City to determine market value and establish tentative assessments. While the ability to exercise independent judgment and make independent decisions is a requirement; general direction is received from the City Assessor and is subject to review by the New York State Department of Taxation and Finance, Office of Real Property Tax Services. General and direct supervision is exercised over assigned personnel. Does related work as required.

Responsibilities
- Values any real property within the City to determine market values and establish tentative assessments;
- Approves and Denies Non-Personal Exemption applications;
- Assists with the preparation and filing of the annual assessment roll as necessary;
- Prepares and files the Annual Equalization Rate challenge and/or Residential Assessment Ratio Challenge with the New York State Department of Taxation and Finance, Office of Real Property Tax Services and/or New York State Board of Real Property Tax Services as necessary;
- Reviews tentative value estimates resulting from field inspections of new construction and recent alterations;
- Reviews, analyzes and critiques appraisal reports submitted by outside appraisers in support of market values to be used in Certiorari and/or Small Claims Assessment Review proceedings;
- Negotiates settlements, when possible, of Certiorari and/or Small Claims Assessment Review Proceedings;
- Assists with developing and implements the processes and procedures that are required in complying with state and local legislation affecting the administration of real property assessments and real property taxation;
- Recommends and implements projects utilizing microcomputer technology to increase productivity;
- Monitors the status and completion of assigned projects and tasks;
- Utilizes microcomputer software, when necessary, to conduct the statistical analysis and trending of sales prices, market values, income and expense data and capitalization rates;
- Prepares detailed, factual and analytical reports of valuation information stratified by various criteria including, but not limited to, property use class, section and neighborhood;
- Prepares required assessment and/or appraisal/valuation analysis reports;
- Reviews and interprets recently enacted state and local legislation, zoning laws and rules and regulations of the State Board of Real Property Tax Services to ascertain impact on current assessment procedures;
- Fosters employee growth by providing constructive technical guidance and feedback;
- Communicates with the public, professionals, boards, and officials.

Minimum Qualifications
Candidate must have good knowledge of Real Property Tax Laws, rules and regulations; fundamental appraisal and assessment concepts and terminology; the application of basic statistical concepts to the equalization of assessed values; the application of microcomputer technology to the analysis and solution of property valuation and assessment problems; an understanding of the application of microcomputer based Geographical Information System concepts to property valuation and assessment; an understanding of Computer Assisted Mass Appraisal (CAMA)/Automated Valuation Modeling (AVM) theory and concepts; ability to deal with the public; ability to plan and supervise the work of others; ability to establish and maintain effective working relationships with persons of diverse economic and social backgrounds; ability to communicate effectively; ability to get along well with others; integrity, a focus on accuracy; initiative; resourcefulness; tact; is courteous; and is in a physical condition commensurate with the demands of the position.

Graduation from a regionally accredited or New York State registered four year college or university with a Bachelor’s Degree and five (5) years of experience in an occupation involving the valuation of real property, i.e. Assessor, Appraiser, Real Estate Broker, Valuation Data Manager, etc., two (2) years of which must have been in a supervisory capacity;

Or

Graduation from a regionally accredited or New York State registered two year college or university with an Associate’s Degree and seven (7) years of experience as described in (A), two (2) years of which must have been in a supervisory capacity;
Or
Graduation from high school or possession of a High School Equivalency Diploma and nine (9) years of experience as described in (A) and (B), two (2) years of which must have been in a supervisory capacity;
Or
An equivalent combination of training and experience as defined above.

Special Requirements
Possession of a Class D driver’s license valid in the State of New York.

Please submit cover letter and resumes to: CityAssessor@yonkersny.gov
OR
David B. Jackson, AAS, CCD, IA O City Assessor City Hall, 40 South Broadway, Room 100 Yonkers, NY 10701

Apply For This Job
E-mail Address: CityAssessor@yonkersny.gov

APPRAISAL EVALUATOR
Escambia County Property Appraiser
Job Function: Land Use/Records Administrator
Job Type: Full-Time
Location(s): Pensacola, Florida, United States
Job Duration: Indefinite
Min Education: BA/BS/Undergraduate
Min Experience: 2-3 Years
Required Travel: 0-10%
Salary - Type: Yearly Salary

Apply For This Job
Contact Person: Amanda Holt
E-mail Address: HRAdmin@escpa.org
Phone: 850-434-2735
Fax: 850-434-0343
Apply URL: http://www.escpa.org/Careers.aspx

Job Description
The Escambia County, Florida, Property Appraiser’s office in Pensacola, Florida is seeking an experienced full-time evaluator to appraise residential and commercial land in designated areas of the County for tax assessment purposes. This position is responsible for collecting and analyzing field data, qualifying land sales, understanding highest and best use principles, and executing mass evaluation of land.

Job Requirements
State appraisal certification and several years of land mass appraisal experience preferred. Bachelor’s degree or equivalent combination of experience & education will be considered. Excellent interpersonal communication skills, as well as research and analytical skills necessary. Computer skills required, including experience with CAMA Appraisal & Assessment Software, Microsoft Excel, Word, and Outlook.

Escambia County does not hire individuals that use or test positive for using tobacco products. Individual must successfully pass a pre-employment drug test. Escambia County is an Equal Opportunity Employer. Position open until filled. Qualified applicants send resume by email with “Land Evaluator Applicant” in the subject line to: HRAdmin@escpa.org.

ASSESSMENT ANALYST
City of Norwalk
Job Type: Full-Time
Job Duration: Indefinite
Location(s): Norwalk, Connecticut, United States
Min Education: Associates Degree
Min Experience: 3-5 Years
Salary: $60,439.00
Salary - High: $73,463.00
Salary - Type: Yearly Salary

Apply For This Job
Apply URL: https://www.governmentjobs.com/careers/norwalk

Job Description
Description Of Work: Assist in appraisal and administrative work in the valuing of taxable property to establish the Grand List; performs responsible assessment work in the functional areas of real, personal or motor vehicle properties; and provides technical and administrative assistance to the Assessor.

Example of Duties: Receives oral and written instructions from Supervisor. Plans and organizes work according to standard office procedures. Establishes task priorities within work assignment including all appraisal, clerical and data entry work within the Real and Personal Property Sections. Assists in real estate and motor vehicle appraisal and recordings. Assists in identification and valuation of taxable property, as assigned by Assessor, to establish the Grand List. Maintains and updates information concerning real, motor vehicle and personal properties. Performs field inspections and appraisals, clerical and data entry work in the Real and Personal Property Sections. Follows up on new business and commercial properties to assure prompt and accurate assessment and billings. Performs all necessary calculations in personal property. Performs office review of personal property appraisal work performed by private firms for accuracy and conformance to City standards. Participates in the maintenance of records and lists. Assists in preparing data for entry into automated assessment records systems; enters information into systems by remote terminal. Reviews computer printouts for accuracy. Prepares statistical and narrative reports for submission to state and federal governments. Provides technical information and assistance to property owners, attorneys, banks and the general public. Assists in completing various property exception forms. Reports
work accomplished to Supervisor. Provides information and assistance to City Department, Boards and Commissions. Provides auditors with all information pertaining to accounts to be audited and assist with selected audits. Prepares state reports for Distressed Municipality which includes real and personal property. Assists in preparation of specifications for periodic revaluation of real properties. Assists in performing interim inspections and valuations. Performs related duties as assigned. Receives general supervision from the Tax Assessor.

**Job Requirements**

**Required Knowledge, Skills And Abilities:** Ability to apply principles of municipal assessment to solve practical problems and deal with problems involving several concrete variables in or from standardized situations. Ability to add, subtract, multiply and divide all units of measure. Ability to work cooperatively with property owners and staff members. A working knowledge of economic and accounting principles as applied to assessment practices. A working knowledge of assessment laws and practice. A working knowledge of data and word processing. Ability to climb and reach for field evaluation of properties. Ability to work in poor weather conditions, including heat, cold, rain and snow.

**Minimum Qualifications:** A Connecticut Municipal Assessor I Certification or an Associate's degree in Business Administration or related field and four years experience in real and personal property valuation work. (Bachelor's Degree in Economics, Accounting, Business or Engineering may be substituted for one year of the required practical valuation experience.)

**Special Licenses/Certifications And/Or Supplemental Information:** Preferred Certification: Connecticut Municipal Assessor I Certification or Connecticut Municipal Assessor II Certification preferred.

Required License: Motor Vehicle Operator's License.

This position is a Grade 15.

Department: Tax Assessor

**Apply For This Job**

Apply URL: https://www.govtmentjobs.com/careers/norwalk

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**PROPERTY APPRAISER**

Saginaw County Governmental Center, Saginaw, Michigan, United States

**Job Type:** Full-Time

**M in Education:** Associates Degree

**M in Experience:** 3- 5 Years

**General Statement of Duties**

Assist the Equalization Director in annually measuring the assessment performance of each of the townships and cities. Projects the valuation change of real and personal property for each village, township, and city within Saginaw County through the collection and analysis of sales and on-site property appraisals. Reports findings to State Tax Commission, local assessing officers, and County Board of Commissioners, which impacts the annual assessed and taxable values, which affect the annual budgets of all taxing jurisdictions within Saginaw County.

**Qualifications**

Associate's degree. Assessor Level III certification issued by the State Assessor's Board, which consists of 11 courses (196 hours) in Property Valuation and Assessment Administration. Five years of experience in assessment administration with three years of full-time field experience. Knowledge of assessment administration, equalization, property tax law, statistical functions and other related formulas to conduct accurate appraisals. Ability to conduct data collection and analysis. Skill with computers (Microsoft Excel, Access, Word, PowerPoint, Equalizer, and County Mainframe). Mathematical and drafting skills. Ability to physically measure real estate and do on-site appraisals.

Individual must successfully pass a pre-employment drug test.

**Examination Procedure**

Applications will be screened and those best qualified will be interviewed. Oral interview 100%

**Application Procedure**

The position indicated is open for qualified applicants. Applications and resumes are accepted in the Personnel Division of the Controller's Office, Saginaw County Government Center, 111 South Michigan, Saginaw, Michigan, 48602, in person, by mail or fax. 989-790-5566. Position open until filled. Equal Opportunity Employer

**Apply For This Job**

Apply URL: http://www.saginawcounty.com

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**EQUALIZATION DIRECTOR**

Saginaw County Governmental Center, Saginaw, Michigan, United States

**Job Type:** Full-Time

**M in Education:** BA/BS/Undergraduate

**General Statement of Duties**

Under general supervision of the Board of Commissioners, directs the functions of the equalization of property assessment and apportionment of property taxes and assists local assessing officers. The Equalization Director serves, in the units under contract with Saginaw County, as their local unit assessor, supervising the preparation and certification of the local units assessing rolls. Directs the activities of professional, technical, and clerical staff engaged in collecting, verifying, editing, analyzing, and reporting real and personal property ownership, description, valuation, and assessment data required for the administration of property taxes within Saginaw County. Appraises all classes of real property, directs and participates in the execution of sales and appraisals studies, and ensures the timely and accurate preparation, publication, and distribution of the annual Board of Commissioners' Equalization and Apportionment Report.
Qualifications
High school graduate plus education beyond high school necessary to obtain Level IV, State of Michigan Certification. At least seven years of experience in assessment administration with three years full time field appraisal experience or completion of a bachelor’s degree in public administration, business administration, finance management or related field combined with seven (7) years of progressively responsible experience. Must possess and maintain certification as a Michigan Master Assessing Officer (IV) and Certified Property Examiner. Must complete all required continuing education credits for annual recertification and maintain current knowledge of Michigan property tax laws and Tax Commission rules and regulations. Thorough working knowledge of local government finance and property tax administration in Michigan, the Michigan General Property Tax Act as amended and related statutes, the Michigan tax calendar, assessment administration and public relations, equalization, real property descriptions and vacant land valuations. Thorough working knowledge of taxable value; the cost, market, and income approaches to valuation; mass appraisal techniques used in valuation of all classes of real and personal property; special tax districts (i.e., TIFA, LFDA, Brownfield) and special assessments. Thorough working knowledge of statistical analysis. Thorough working knowledge of word processing, spreadsheet, database management, report writing, and software applications. Thorough working knowledge of the Board of Review process, local assessment administration functions; required appraisal, assessment, and equalization reports; mass appraisals; appraisal software applications; and the processes and procedures of the Michigan State Tax Commission. Thorough working knowledge of the principles and practices of parcel numbering systems, property tax descriptions, and property tax maps as they relate to the preparation of assessment and tax rolls. Thorough working knowledge of the principles and practices of management and supervision, including budget development and administrative practices and principles. Individual must successfully pass a pre-employment drug test.

Examination Procedure
Applications will be screened and those best qualified will be interviewed. Oral interview 100%

Application Procedure
The position indicated is open for qualified applicants. Applications and resumes are accepted in the Personnel Division of the Controller’s Office, Saginaw County Government Center, 111 South Michigan, Saginaw, M ichigan, 48602, in person, by mail or fax. 989-790-5566. Position open until filled. Equal Opportunity Employer

Apply For This Job
Apply URL: http://www.saginawcounty.com
Sometimes the new direction we seek is a refocus of something we have been doing for years. Such is the case with the Body of Knowledge.

First, to answer the question, What is a Body of Knowledge? It is an accumulation of the knowledge required to meet the minimum proficiency requirements of a trade or profession. In the case of IAAO members and constituents, it is a description of the knowledge needed to become proficient in the assessment profession. The ultimate goal is to include all the skills needed by a beginning assessor all the way through to those needed to achieve any of the current designations.

Background

Body of Knowledge arose out of a combination of education and designation needs. In August 2008 a group of subject matter experts spent two days developing the outlines for a new set of mass appraisal courses and the textbook that would support them. That textbook was completed in 2011, and the contractor is currently working on the last of the mass appraisal courses. Its anticipated completion date is sometime this year.

Early in this process members of the Professional Development Committee began asking which of the new courses would replace which of the existing courses. Table 1 shows the existing course requirements for the CAE and RES designations. Note the truly mass appraisal courses are 300, 311, and 312. The new mass appraisal courses are listed in table 2.

The question of which new course replaces which old course is complicated because there will be five mass appraisal courses rather than three and they are designed to build on each other. That raises the question whether more courses should be required in the designation track. Only two of the 300-level courses are currently required, explicitly for the RES but implied for the CAE. Staying with that number would nearly dictate the requirement of new courses 300.

Table 1. Existing course requirements for the CAE and RES designations

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Course Title</th>
<th>Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Fundamentals of Real Property Appraisal</td>
<td>X</td>
</tr>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>X</td>
</tr>
<tr>
<td>112</td>
<td>Income Approach to Valuation II</td>
<td>X</td>
</tr>
<tr>
<td>300</td>
<td>Fundamentals of Mass Appraisal</td>
<td></td>
</tr>
<tr>
<td>311/312</td>
<td>Residential Modeling Concepts or Commercial/Industrial Modeling Concepts</td>
<td>X</td>
</tr>
<tr>
<td>400</td>
<td>Assessment Administration</td>
<td>X</td>
</tr>
</tbody>
</table>

Table 2. New mass appraisal courses

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>300</td>
<td>Fundamentals of Mass Appraisal (Revised)</td>
</tr>
<tr>
<td>331</td>
<td>Mass Appraisal Practices and Procedures</td>
</tr>
<tr>
<td>332</td>
<td>Modeling Concepts</td>
</tr>
<tr>
<td>333</td>
<td>Residential Modeling Applications</td>
</tr>
<tr>
<td>334</td>
<td>Application of Mass Appraisal to Nonresidential Properties</td>
</tr>
</tbody>
</table>
and 331, and this raises the question of equity, since the new courses do not appear to cover modeling topics until Course 332.

At that point several members of the Professional Development Committee took a step back from the courses and asked the basic question, What should an RES and/or CAE candidate know to achieve those designations? And if you ask that question of the CAE and RES, why not ask it of the PPS, CMS, and AAS designations?

A New Approach to Designation Requirements

That discussion gave rise to the idea of creating a Body of Knowledge, a document that describes what it means to be an assessor. Whereas previously we tried to match existing courses with designations, the new approach would be to group skills together to form a designation. We would ask what a CAE should know and construct a course or series of courses to meet that education need.

Members, such as Fred Chmura, chair of the Infrastructure Review Committee, approached the Executive Board with this idea. Instead of developing courses based only on a perceived need for specific topics, all courses and designations would flow from the Body of Knowledge. They would be developed to support each other and the development of an assessor from a novice through to the skill level demanded by a specific position or designation.

Following Executive Board approval, creation of the initial document began with the assistance of a consulting group from Springboard International. The Board selected a group of subject matter experts representing all the disciplines that compose the assessment profession. They held their first meeting in October 2015 and met again in February and August last year.

Identifying Knowledge Areas

Those meetings produced the following eight broad knowledge areas:

1. Working with the legal framework
2. Collecting and maintaining property data
3. Developing and managing cadastral data
4. Appraising property
5. Leading and managing the assessment office
6. Managing complaints and appeals
7. Managing public relations and communications
8. Oversight and compliance review.

If this effort is to have lasting meaning, it cannot end with delivery of the document in March. There has to be a continual review similar to the physical review of real estate called for in our standards.

These experts then divided these areas among themselves to begin the process of gathering knowledge. This meant aggregating existing documentation from textbooks and education materials primarily but not solely. Where necessary, experts filled in the blanks.

A professional technical writer with Springboard International helped knit this together into a meaningful whole, which has gone through several levels of review and editing. That process continues as this is being written.

One more face-to-face meeting of the subject matter experts was held in January this year before the final development phase. Completion is anticipated in March, in time for presentation to the Board during its April meeting in New Orleans.

Final Steps

With the Board's acceptance and approval, the process of producing education material to explain each of the eight knowledge areas can begin. The document will be presented to the Education and Professional Designation Subcommittees for their use. Part of the product will be a matching of knowledge area to designation, which should serve as a guidance document for both subcommittees.

At that point, these subcommittees should be better prepared to address the issue of matching new mass appraisal courses with designation requirements. More importantly, this document will lay the groundwork for methodically addressing education needs for the future.

Creating a Body of Knowledge is a mammoth undertaking, and everyone involved is to be commended for dedicating their time and energy to it. The size of the job should also serve as a caution for those who might believe it to be a one-time effort. If that effort is to have lasting meaning, it cannot end with delivery of the document in March. There has to be a continual review similar to the physical review of real estate called for in IAAO standards. Much of the content will remain the same over short periods of time, but that adds importance to highlighting those items that do change and to accounting for them as areas of interest for current and future assessors as we ensure the continued importance of our Body of Knowledge.

Larry Clark, CAE, is the IAAO Director of Strategic Initiatives. He is also liaison to the Professional Development Committee, USPAP Appraiser Regulatory Advisory Committee, and is involved with the Technical Assistance Program.
Visit with Tyler Technologies while you’re on the run at the 21st Annual GIS/CAMA Technologies Conference, March 6-9 in Chattanooga, Tennessee. Tyler experts can get you fit for a successful future using solutions that help meet the most challenging needs of your appraisal and tax operations. Start the conversation with Tyler and enjoy industry-leading Appraisal & Tax Solutions that set the pace for delivering fair and equitable taxation.

Learn more by visiting us at tylertech.com/has-a-solution-for-that. While you’re there, register to win a FitBit Surge Fitness Super Watch.

Not going to the GIS/CAMA Conference? Contact us at 800.800.2581 or tylertech.com/has-a-solution-for-that.