

Journey to Assessment Excellence:

Using the Assessor's Maturity Curve Model as a Guide

David Cornell, CAE



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FROM THE PRESIDENT

Randy Ripperger, CAE

Dear IAAO Members,

Happy New Year!

I am deeply honored to serve as the 2017 President of IAAO. Congratulations to the newly elected members of the Executive Board (the election results are announced on page 39 of this issue). My thanks to

all the candidates—it is gratifying that so many well-qualified candidates ran for office this year. I look forward to working with the new board to advance the mission and goals of IAAO.

Continuity

I also thank Immediate Past-President Pete Rodda, CAE, RES, for his leadership in 2016. In his December 2016 message in *F&E*, President Rodda outlined the many successes of 2016. One success in particular has made a major difference. IAAO has successfully established itself as a contributor in the global community. IAAO plans to continue building its relationships worldwide and be a part of that conversation.

For the past several years, IAAO has been blessed with a continuity of purpose that carries over from year to year. The accomplishments achieved each year provide a solid foundation for subsequent years. I pledge to continue strengthening the foundations built by the important and valued work of past IAAO leaders.

IAAO has been in existence for 83 years and just keeps getting better. The New Directions column on page 52 provides a retrospective on the past decade and the foundations built during that time. Meanwhile, IAAO has much to look forward to in the coming year.

Body of Knowledge

Completion of the multiyear Body of Knowledge project is anticipated sometime in the first half of 2017. The scope of this project is daunting—to identify the knowledge, competencies, and skills that an appraiser should possess at every level to function in the mass appraisal domain.

Thank you to the team of subject matter experts who dedicated their time and effort to this project: Debbie Asbury; David Baker, PPS; Fred Chmura, AAS; Margie Cusack; Pete Davis; Mike Ireland, CAE; Ken Joyner, RES, AAS; Michael Lomax; Paul Welcome, CAE; and Joan Youngman, Esq.

Online Education

Another massive multiyear project is Online Education. In March 2017, Course 101 Fundamentals of Real Property Appraisal will be the first course to be rolled out online under this new initiative. It is the beginning of a series of online courses that will be available in this new learning format. The tangible benefits are the ability to serve a wider audience including international participants, updated content, and a more sophisticated interface catering to different styles of learning. Once the initial course rollout is complete, other offerings will follow on a predictable schedule.

(continued on p.11)

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Journey to Assessment Excellence:

Using the Assessor's Maturity Curve Model as a Guide

David Cornell, CAE

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

The assessment profession is rapidly experiencing monumental challenges: changing technology, more work with fewer staff, a continuous need to find greater efficiencies, increased expectations from all stakeholders, and the risk of losing institutional knowledge due to retirement. In working with assessors at all levels (town, city, county, and state), I appreciate how daunting these challenges are. However, I propose a roadmap for assessment offices and the profession to assist in navigating this challenging Journey to assessment excellence.

Does the office have a cohesive mission, vision, plan, and culture? Is there a strategic plan for accomplishing the goals of the office's mission and vision?

Imagine you are a soccer coach leading your team into the World Cup. It's the biggest game of your life. You've prepared for this mission for years; it has been a difficult journey requiring blood, sweat, and tears, but you and your team are ready for this moment. Through training, every player's strengths have been maximized and their weaknesses minimized. A deep trust between players and coaches is readily visible. Every player understands his role. You have a vision of how the game will play out. The game plan is finely tuned; everyone on the team knows the plan and understands how their contribution fits into the plan; and everyone believes in and is committed to executing the plan.

Compare this soccer team to an assessment office. Does the office have a cohesive mission, vision, plan, and culture? Is there a strategic plan for accomplishing the goals of the office's mission and vision? Has the plan been effectively communicated and do employees believe in the plan? This article describes a path to guide assessment offices and individual assessors on their journey to greater excellence using the Assessor's Maturity Curve Model (AMCM).

The AMCM concept has been widely applied to numerous industries as a model for improving everything from information technology (IT) development, to product delivery, to organizational leadership, but until now it has not been developed for assessment offices. I have had the privilege of working in city assessment offices, in a county assessment office, in a state assessment oversight agency, and as an assessment consultant. I have worked with more than 100 assessment offices in some capacity. My experiences in working with a wide range of offices were instrumental in developing the AMCM.

Foundational Concepts

The foundation of the AMCM is creating a culture of trust. Without a culture of trust, an assessment office can never be truly successful. Trust is paramount in any organization (Lencioni 2012) but exceedingly essential in an assessment office. Members of a World Cup winning soccer team would almost certainly attest that genuine trust is an indispensable ingredient to success.

An office lacking trust is at a great disadvantage and will never reach its maximum potential. This is why many strategic plans, even those that are well designed, often fail. At the end of the day, the best systems and planning cannot overcome an organization with a significant trust deficit. After a culture of trust has been established, there are four elements that are required for a successful assessment office: leadership, people, training and professional development, and systems and processes.

Leadership

Everything rises and falls on leadership.

—John Maxwell (2007)

Leadership matters. Take a moment to think about a great leader and then consider the qualities this leader possesses. Undoubtedly, a few of the qualities that come to mind are the following:

- Strong character and honesty
- Integrity, which promotes a culture of trust
- Courage to do the right thing when politically unpopular
- Ability to motivate employees to buy into the mission
- Ability to motivate decision makers to fund the mission
- Empathic listening, which builds trust and encourages cooperation
- Selflessness, which builds a cohesive team
- High emotional intelligence, which fosters leadership success (Goleman, Boyatzis, and McKee 2002).

These leadership qualities are universal and essential to an effective assessor. Unlike IQ, which is relatively fixed, emotional intelligence can be increased. Self-awareness and empathy are important components in promoting a culture of trust. Everyone can increase these qualities in their own lives and become better leaders (Dweck 2006).

People

Great assessment offices realize the importance of attracting and retaining great people. Attracting great people starts with the basics, such as market rate compensation, safe and comfortable offices, and so on, but goes much deeper, such as tapping into people's inherent desire to make a positive difference. Attracting the right people and ensuring they are in the best position to maximize their gifts and talents is a fundamental building block on the journey to excellence.

After a culture of trust has been established, there are four elements that are required for a successful assessment office: leadership, people, training and professional development, and systems and processes.

This concept is highlighted in Collins' book, *Good to Great*, in which he stresses the need for organizations to get the right people on the bus (attracting the right people), to ensure that everyone is in the correct seat (assigned work is aligned with assessors' gifts and talents), and to get the wrong people off the bus (e.g., a corrupt individual has no place in an assessment office) (Collins 2001). Who are the right people?

Assessment officials from across the country indicate their most successful people for all positions possess the characteristics of integrity, team orientation, passion, teachability, dependability, empathy, and high social intelligence. Other characteristics are more job specific; for example, successful customer service agents should naturally enjoy speaking with customers, while data analysts should intrinsically enjoy examining data.

Training and Professional Development

Does the office have the knowledge and technical ability to meet today's challenges? Great offices understand the need for continuous training and professional development because the world is changing so quickly. The largest expense in assessment offices is employee compensation. In fact, it is not uncommon for personnel costs to exceed 90 percent of the total budget. High-performing offices understand their greatest assets are their people. Through training and development, the value of this asset (i.e., the people) grows and produces a tremendous return on investment.

Unfortunately, when budgets are tight, training and professional development budgets are often the first to be reduced. Great assessment offices understand that cutting this line item is shortsighted and, over the long run, is extremely costly due to inefficiencies, mistakes, incorrect and/or inconsistent assessed values, abatements and appeals, and the public's lack of confidence in the office. The true worth of an assessment office is the intangible value of the office's employees (see sidebar on Knowledge Transfer on page 9). Invest, cultivate, protect, and grow this asset.

Systems and Processes

Assessment offices collect, analyze, and distribute huge amounts of data. Assessment is a data-driven analytical process but also includes customer service and public relations demands. Computer-assisted mass appraisal (CAMA) systems serve as the primary workhorse for storing, analyzing, and valuing properties. These systems should be up-to-date, and all staff should be trained in how to use the software.

Occasionally, a revaluation *blows up*. In the vast majority of these cases, the blowup was due to a lack of understanding of the operation of the CAMA

system. Processes are the steps an office repeatedly takes to accomplish a task. For example, property data are collected through property inspections. The details on what data to collect and how to collect the data should be described in an up-to-date comprehensive data collection manual. A good CAMA system and processes set the foundation for the operational excellence discussed later in this article.

The AMCM Journey

Like any good journey, the first step is knowing the location. The AMCM, like a good global positioning system (GPS), identifies the stage that best matches the office's current level of performance. Then the AMCM guides the office to an understanding of what is necessary to move beyond the current location toward the desired destination.

The four stages of the AMCM, as shown in figure 1, are

1. Lack of purpose
2. Potential for excellence
3. Habits of excellence
4. Innovative anticipation.

These four stages and what they look like in an assessment office and in the individuals in that office are described in the following paragraphs.

Stage 1. Lack of Purpose

The first rule of holes: When you're in one, stop digging.

—Molly Ivins, columnist

The Assessment Office

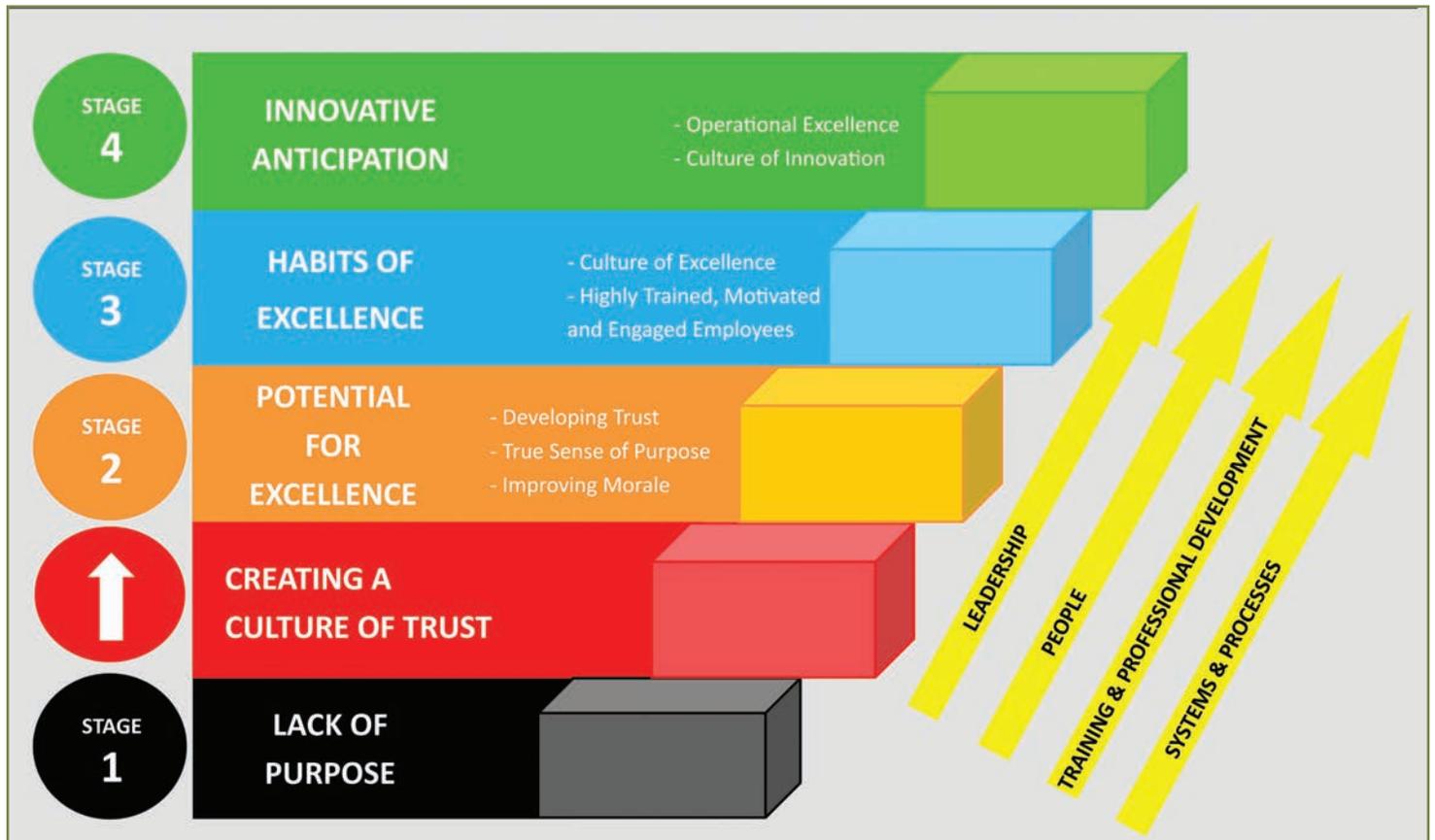
Dysfunctional working groups, inefficiencies, ever-changing working priorities, and ad hoc working procedures are readily present in assessment offices in stage 1. Minimal services are delivered.

Assessed values are set but lack consistency; bills are sent in accordance with state laws, but appeals and mistakes are pervasive; and exemptions and credits are processed but often lack proper documentation. There are often glaring trust and leadership deficits present in these offices. In addition, the mission, vision, and expected culture of the office are typically unclear. Large structural issues remain unaddressed for years.

As a result, assessment offices in stage 1 encounter a host of assessment-based execution issues. A clear path marking the journey to excellence is nonexistent. The following are the organizational traits of assessment offices in stage 1:

- The office lacks a true sense of purpose.
- Communication is poor, with the grapevine serving as the primary source of office communication.

Figure 1. The Assessor's Maturity Curve Model



- There are inconsistencies among appraisers in what data are collected and analyzed, and how properties are assessed.
- The activities that are performed are only those legally mandated.
- Guidelines, manuals, and procedures are usually outdated and primarily focused on staying out of legal trouble.
- Systems are minimal and/or outdated.
- Employees are given little, or no, work-based goals and expectations.
- Employees are not well trained.
- Work is performed because, “We have always done it this way,” with little, or no, aspirations on how to improve processes or to even understand why they are performed.

The outcomes of these deficits typically include the following:

- Low trust and low morale
- Difficulty retaining talent, especially highly motivated, goal-seeking employee
- Inconsistent assessed values—some taxpayers are overpaying and others are underpaying
- High number of appeals
- Disengaged workforce
- High absenteeism
- Very unstable working conditions in which priorities often shift and *crisis mode* is the norm.

Assessment offices in stage 1 tend to have a stagnant work environment in which efficiency, as well as creative output on the part of employees, is lacking. At best, minimal performance can be expected, and at worst, stage 1 functioning is characterized by sporadic, dysfunctional, and haphazard processes resulting in low morale, disproportionate assessed values, and ever-changing priorities. This can naturally lead to a sense of employees feeling whipsawed,

as if everyone in the assessment office is on a journey—but an uncomfortable journey to nowhere. Offices seeking to leave stage 1 should immediately begin to implement the characteristics of the higher stages. This journey will not occur overnight, but it is important to move in the right direction.

The Individual

If you're not sure where you are going, you're liable to end up someplace else.

—Robert F. Mager

Each individual assessor (everyone in an assessment office, not only the leadership) is on a journey. This article also describes a road map for those individuals who want to join the journey toward assessment excellence.

Much like assessment offices in stage 1, individuals in stage 1 lack true direction and purpose. The following are the common characteristics exhibited by stage 1 employees:

- Lack of professional initiative
- A professional development focus only on what is necessary to maintain credentials
- Stagnation in current role and no motivation or clear plan for advancement
- Disinterest in professional collaboration
- Problems viewed as someone else's concern
- *Punching the clock* without any aspiration or positive sentiment.

Unsurprisingly, stage 1 assessment offices tend to be well-stocked with stage 1 employees. Although very few individuals are truly content residing in stage 1, many have resigned themselves to it because the organization has entrenched itself in stage 1. Organizational research has shown that the norms and culture of an organization have a major impact on employee performance, initiative, and job satisfaction.

Nevertheless, employees performing at stage 1 working in a stage 1 assessment office must proactively rechart their journey. As stage 1 employees begin to move along the maturity curve, they create the possibility of their colleagues choosing the same path. Also, managers of assessment offices need to ask themselves whether they are cultivating the conditions (e.g., trust and clear definitions of expectations, goals, and culture) that move employees along the AMCM.

Stage 2. Potential for Excellence

Leadership is lifting a person's vision to high sights, the raising of a person's performance to a higher standard...

—Peter F. Drucker (2012)

The Assessment Office

The beginning process for assessment offices looking to move from stage 1 to stage 2 is a recognition and desire to change direction. The intended new destination is labeled the *future state*. Stage 2 begins with building a foundation of genuine trust. Writes Covey (1989), “Trust is the highest form of human motivation. It brings out the very best in people.” Trust takes time, especially if an office has been operating in a low-trust, stage 1 environment. Trust is not often binary, meaning either there is trust in someone or there is not. Rather, trust is a continuum that is strengthened by the truthful, honest, and respectful manner in which people are treated. Unfortunately, trust can be destroyed by one event. The culture of trust starts at the top but quickly spreads through the organization. Managers seek to gain their employees' trust, and then managers gain greater trust in their teams.

Once the paramount issue of trust has become a top priority and the building of trust has started, the assessment office can begin to envision a *future state*. The future state should be a shared understanding that represents the collective aspirations of everyone in the assessment office, from top to bottom.

The vision of the office's future state is established, and operational strategies are developed.

The following are the characteristics of an office in stage 2:

- The office seeks to find its true sense of purpose.
- Communication, while not perfect, is open, honest, and transparent.
- Organizational processes seek to improve consistency and efficiency.
- Data collection and assessed valuations are consistent.
- Measurement tests (coefficient of dispersion, price-related differential, and overall ratios) of assessed valuations consistently outperform the statutory minimum guidelines.
- Manuals are up-to-date.
- Systems are updated but incomplete.
- Employees are given work-based goals and expectations.
- Adequate training is provided for employees
- Employees are beginning to ask the *why* questions (e.g., Why is this procedure necessary?).

The outcomes of stage 2 are as follows:

- Increased public trust due to more accurate and consistent values
- Improved employee morale
- Improved operational and administrative systems
- Increased employee understanding of performance expectations
- Increased teamwork across divisions or work groups
- Increased focus on how each employee's work connects to a larger purpose.

The Individual

One key characteristic of individuals in stage 2 is proactive initiative. Other

important characteristics include the following:

- Seeking opportunities for professional growth, such as taking IAAO courses, workshops, webinars
- Going beyond what is minimally required
- Creating personal career goals, such as an IAAO designation
- Increasing engagement with their role and collaboration with colleagues
- Increasing level of work output as well as overall quality.

In most journeys, the first steps are often the most difficult, but without them the journey cannot begin. In stage 2, the assessment office begins to move beyond dysfunction, venturing toward a future state that can move the office out of subpar or mediocre performance. The stage 2 assessment office has not yet arrived at its *future state* but is heading in the right direction. Systems, while not perfect, are functional, seeds of trust are growing, and those working in the assessment office have a clearer picture of the purpose of their work and how it serves the mission of the office. This creates momentum, which can foster professional growth, and deeper levels of change. Employees have demonstrated buy-in, but leadership is critical in creating the kind of wholesale buy-in that is required in the transition to stage 3.

Stage 3. Habits of Excellence

We are what we repeatedly do. Excellence, then, is not an act, but a habit.

—Aristotle

The Assessment Office

Assessment offices in stage 3 are characterized by a deep sense of respect, trust, and shared sense of purpose, and they demonstrate organizational habits of excellence. Importantly, they understand that the majority of actions are

not intentional decisions, they are habits (Duhigg 2012). Stage 3 offices utilize the power of habit by proactively instilling habits of excellence and working to undo unproductive or negative habits.

In addition, these offices are typically led by transformational leaders who promote a culture in which self-interest is exchanged for the mission and vision of the organization, which drives a forward-looking mindset (Schermerhorn, Hunt, and Osburn 1998). The team is promoted over individual players. Peter F. Drucker, one of the world's most notable experts on management, once said,

The leaders who work most effectively, it seems to me, never say 'I'. And that's not because they have trained themselves not to say 'I'. They don't think 'I'. They think 'we'; they think 'team.' (Drucker and Drucker 2004)

As a result of this deeply engrained trust, habits of excellence, and a sense of purpose, the creative energies of employees are maximized to create innovation and produce optimal efficiency.

The following are the characteristics of a stage 3 assessment office:

- A culture of excellence exists in which excellence habits are the norm.
- There is a clear understanding of the mission and vision.
- A clear strategic plan has been developed.
- Employees are trained through formal programs.
- Employees are encouraged to seek "stretch goals," such as completing an IAAO designation.
- Everyone understands how their role fits in with the mission and vision of the assessment office.
- Management has clearly shared expectations with employees, and employees have complete clarity on what those expectations entail.

- Knowledge transfer is pursued proactively, thus reducing institutional risk when key employees exit the organization.
- The transfer of culture, mission, and vision is supported by intentional mentorship of new employees guiding them on their individual journey along the AMCM.

The outcomes of stage 3 are as follows:

- High levels of trust exist.
- People are committed to change.
- Communication is optimally efficient and systematic.
- Work processes are optimized.
- High collaboration and coordination exist among all divisions and other stakeholders (e.g., business groups, police, fire, and other municipal agencies).
- Assessed values are accurate and consistent.
- Appeals are reduced, and litigation is successful.
- Greater consistency with property data and analysis leads to greater valuation reliability.
- Job satisfaction improves; turnover is lower, and absenteeism is reduced.
- There is a greater level of respect with other stakeholders (e.g., taxpayers, business groups, and municipalities).

Assessment offices in stage 3 create a win-win culture in which the office is more productive and employees are motivated, empowered, and solution-centric and collectively work toward a common purpose. Not only are stage 3 assessment offices more work-efficient, but also employees experience the residual benefit of personally identifying with the work they perform. Essentially, the best way to envision a stage 3 assessment office is to picture a car heading to the correct

destination, on the most efficient route possible, with employees intrinsically enjoying their journey.

The Individual

The reason most people never reach their goals is that they don't define them, or ever seriously consider them as believable or achievable. Winners can tell you where they are going, what they plan to do along the way, and who will be sharing the adventure with them.

—Denis Waitley

The key characteristic of individuals who have entered stage 3 is an all-out pursuit of excellence. Other important characteristics include the following:

- Producing high volumes of work at a level of quality that is consistently excellent.
- Taking the lead in promoting a collaborative environment within their department as well as across departments.
- Understanding and seeking to honor the high level of public trust afforded to those working within their assessment office.
- Demonstrating excellence by obtaining rigorous designations, such as an IAAO designations.
- Embracing and cultivating a high level of trust among their colleagues.
- Being totally committed to the attainment of their professional goals.

Stage 4. Innovative Anticipation

To raise new questions, new possibilities, to regard old problems from a new angle, requires creative imagination and marks real advance in science.

—Albert Einstein

The Assessment Office

The world is changing at an unbelievable rate. Technology is making many

business models obsolete, sometimes very rapidly (consider Uber's impact on taxi companies, or how Amazon is changing shopping). The assessment industry is not immune to drastic changes in technology. In assessment offices in stage 4, these changes are not perceived as a threat, but rather as an opportunity—they are the innovative anticipators making the changes. While stage 4 assessment offices possess all the executional excellence of stage 3 offices, they devote time, energy, and resources focusing on new innovations. As Wayne Gretzky once said,

A good hockey player plays where the puck is. A great hockey player plays where the puck is going to be.

The following are the characteristics of stage 4 assessment offices:

- All the characteristics of stage 3
- Continuous learning (attending classes and conferences, reading, and following thought leaders)
- Development of a culture of truly innovative thinking
- Continuous pursuit of improvement
- Systems that ensure knowledge transfer occurs seamlessly (see sidebar)
- Continual updating of all key performance indicators (often through real-time dashboards), immediate identification of deviations from the well-defined plans, and an understanding of the reasons for the shortfall.

The outcomes of stage 4 are as follows:

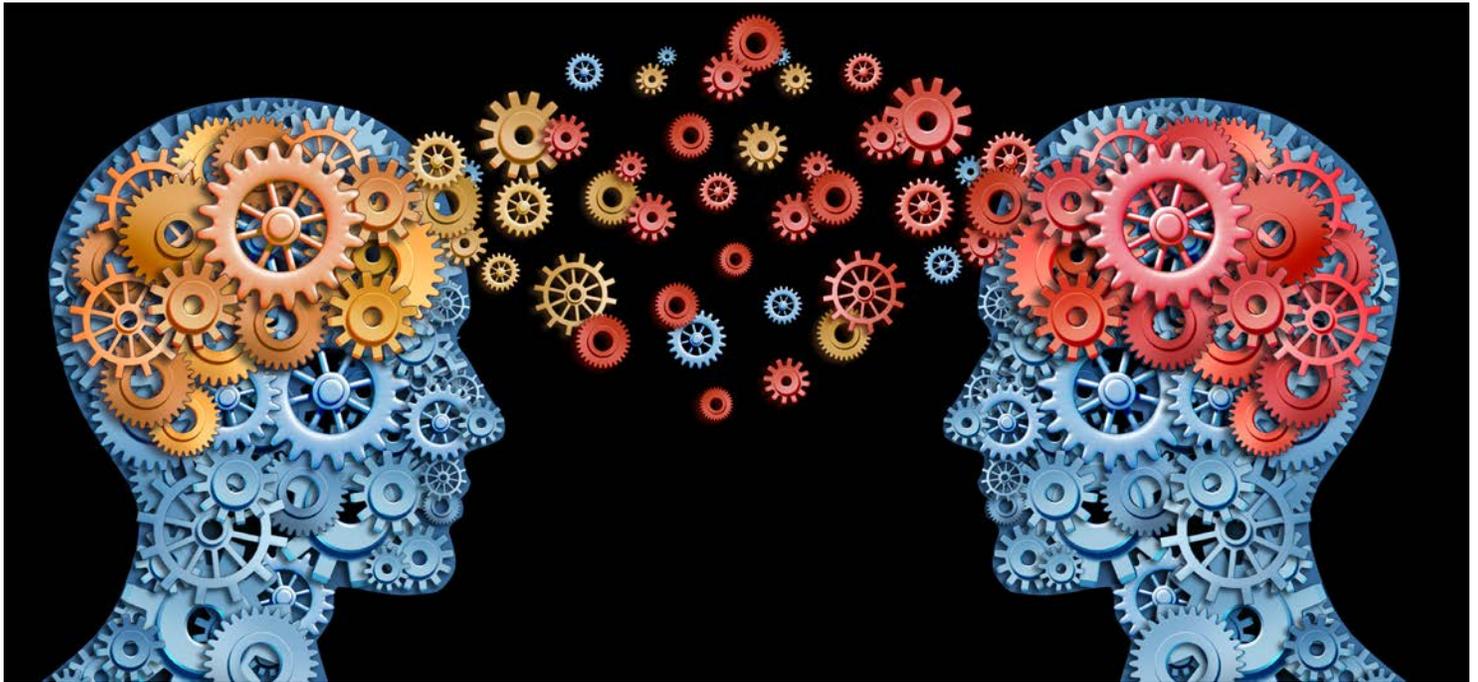
- Employees are highly engaged in their work and find it personally meaningful.
- Revaluation and IT projects are on time and on budget.
- Institutional risk is reduced because of the proactive knowledge transfer.

Stage 4 assessment offices create a cul-

ture in which innovation is woven into the fabric of the office. They produce creative thinking because the office's culture provides an environment in which new ideas are expected and encouraged. Almost all meaningful new ideas arise only after many other seed ideas have been

rejected. Accordingly, assessment offices seeking to create cultures in which true innovation freely flows should praise employees for presenting new ideas, (even if the ideas seem outlandish). This kind of creative freedom sends a strong message to everyone in the assessment office that

thinking *outside the box* is simply an expectation. Great companies assign their best people to the biggest opportunities, not the biggest problems (Collins 2001). In today's fast-changing world, stage 4 offices embrace this concept.



Knowledge Transfer

What would happen if the top five most valuable employees in the assessment office won the lottery and instant retirement suddenly became very appealing? Is the knowledge they possess gone forever? How would this affect the office's ability to successfully function and maintain continuity of operations?

A proactive system for knowledge transfer is critically important, especially in light of a workforce that is rapidly approaching retirement age; some have referred to this as the impending "silver tsunami." The current demographics of the assessment field make this an even larger concern.

A hallmark of assessment offices in stages 3 and 4 of the Assessor's Maturity Curve Model is the recognition that robust knowledge transfer processes must be ingrained into the fabric of the office. Such processes greatly mitigate the institutional risk of losing this critical intangible asset. In addition, effective knowledge transfer significantly reduces onboarding time, so that new employees are integrated seamlessly into their new roles and work responsibilities.

The *must haves* of knowledge transfer are as follows:

- A systematic, proactive process of knowledge transfer (e.g., best practices, work procedures, and so on)
- Knowledge transfer goals that are specific and measurable
- Digitization of this knowledge base so it can be readily accessed
- Ongoing cross-training
- Flexible work arrangements to limit attrition among retirement-age employees (e.g., job-sharing, sabbaticals, and the like).

The Individual

The key characteristic of individuals who have transitioned into stage 4 is transformational leadership. These individuals realize that true leadership is about influencing others toward excellence and not about a title. Other essential qualities of stage 4 include the following:

- Embracing the concept of servant leadership (Greenleaf and Spears 1998)
- Having the ability and desire to create other leaders of excellence
- Actively serving as a mentor
- Modeling habits of excellence for others to follow
- Always focusing on the true essentials (mission, overarching purpose)
- Being in demand by colleagues, stakeholders, and professionals in the industry.

Conclusion

Twenty years from now you will be more disappointed by the things you didn't do than by the ones you did. So throw off the bowlines, sail away from the safe harbor, catch the trade winds in your sails. Explore. Dream. Discover.

—H. Jackson Brown
(Note: often mistakenly attributed to Mark Twain)

If the assessment office is operating at stage 1, the journey to stage 4 may seem somewhat daunting. But since we are all on a journey, it is imperative to redirect it immediately in the direction of excellence. The goal for assessment offices in stages 1–3 is to progress to the next stage. The journey along the AMCM for an assessment office will likely not be accomplished quickly but will resemble a journey with a number of milestones that mark the path.

Creating the change necessary to travel through each stage of the maturity curve

is a progression. Among the most important resources are patience and commitment. Perhaps the most essential first step is to develop a culture of trust. Strengthening relational capital through building genuine trust expedites the journey toward excellence significantly. With these steps taken, the foundation to increase leadership capacity, to strengthen systems and processes for greater efficiency, and to move toward innovation through training and personal development can take root. Like the coach leading his team to the World Cup, the journey to excellence for an assessment office requires tremendous sacrifice, but the benefits far outweigh the sacrifice. Map the journey. Visualize it. Enjoy the journey to excellence.

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David Cornell, CAE, MAI, currently serves as the President of Cornell Consultants. He previously served as the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division. From 2005 to 2010 he served as the Chairman of the Board of Assessors for Manchester, New Hampshire. He received his Bachelor of Science degree in business administration from Liberty University and Master of Business Administration degree from Plymouth State University. He is a Certified General Appraiser. In addition to being a Senior National Instructor for IAAO, he is a Microsoft Certified Trainer and a Certified Excel Expert and has created several Excel classes. Mr. Cornell serves on the Board of Directors for the New Hampshire-Vermont Chapter of the Appraisal Institute and currently serves as the chapter president.



Vision 2020

Successful associations are led by strategy. Last year IAAO implemented the Vision 2020 Strategic Plan—a five-year plan that will take us to the end of 2020. This year will be the second year of the plan, which is our blueprint for the future. Vision 2020 will guide our activity for the coming year. It is important to note that Vision 2020 is a living document that is regularly evaluated and adjusted. To steal a line from Past-President Rodda, “We’re going to work the plan.” The focus is on consistently providing real value to IAAO members over time. Thus far, we have an excellent start, and to reuse my own line, “It just keeps getting better.”

Las Vegas Annual Conference

As a reminder, start planning for the Las Vegas Annual Conference, September 24–27, 2017. Clark County (Nevada) Assessor Michele Schafe and her team are eagerly looking forward to hosting the conference. The conference will take place at Bally’s Las Vegas, which is also the official conference hotel. In addition to the amenities offered at Bally’s, the Conference Content Subcommittee has extensive plans to present outstanding educational content.

Planning is currently under way for nine topic areas: Commercial Property, Personal Property, Residential, Agricultural, Management and Personal, Legal and Legislative, Technology Trends and Tools, International, and Emerging Issues. The Call for Presentations is open until January 30. To submit pre-

sentation ideas, go to www.IAAO.org, scroll down, and click on “2017 Annual Conference Call for Presentations Open.”

GIS/CAMA Technologies Conference

The GIS/CAMA Technologies Conference is March 6–10 in Chattanooga, Tennessee. Keynote speaker and author Greg Milner will provide a fascinating look at a technology that affects everyone. In his book, *Pinpoint, How GPS Is Changing Technology, Culture, and Our Minds* (W.W. Norton & Co., New York, 2016), he presents a world being shaped by the ubiquitous presence of global positioning systems (GPS). He tells a sweeping story of GPS from its conceptual origins as a bomb-guidance system to its presence today in almost everything. He shares the history and context of this technology, which may actually be changing the way people think. Two additional plenary sessions are being planned—a National Parcel Database Summit panel discussion and a presentation featuring hands-on state-of-the-art technology being used in Chattanooga.

IAAO is first and foremost a membership organization. This is your association. I welcome your thoughts, suggestions, and opinions in the coming year. Keep up the great work, and thank you for your service to your respective citizens and local governments.

Sincerely,

Randy Ripperger, CAE

IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Executive Board Meeting	Kansas City, Missouri	January 20–21, 2017
Spring Leadership Days	Kansas City, Missouri	February 10–11, 2017
21st Anniversary GIS/CAMA Technologies Conference	Chattanooga, Tennessee	March 6–9, 2017
Executive Board Meeting	New Orleans, Louisiana	April 21–22, 2017
Executive Board Meeting	Boston, Massachusetts	July 14–15, 2017
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
International Research Symposium	Barcelona, Spain	October 2017
Fall Leadership Days	Kansas City, Missouri	October 20–21, 2017
Executive Board Meeting	San Francisco, California	November 17–18, 2017
38th Annual Legal Seminar	Seattle, Washington	December 2017
Spring Leadership Days	Kansas City, Missouri	February 9–10, 2018
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018
IAAO 85th Annual International Conference on Assessment Administration	Niagara Falls, Ontario, Canada	September 8–11, 2019

How to Download and Read Your IAAO eBook

Robert Boxley II

Editors Note: IAAO recently completed work on setting up digital rights management (DRM) protection for its eBooks. Property Assessment Valuation (PAV) is now for sale in the IAAO marketplace. Following testing, Robert C. Boxley, II M.S.R.E., CIAO, Supervisor, Real Estate Tax Appeals for Walgreen Co., purchased the initial eBook, and the following is his review of the process and eBook. A DRM-protected eBook allows user access to the eBook on a number of devices and protects the seller's rights by limiting the number of downloads. IAAO is offering the PAV eBook at a discounted price of \$44 for the first three months of 2017. Bundles of the eBook and printed copy are also available. Future books, including Fundamentals of Mass Appraisal and Fundamentals of Tax Policy, will be available later in 2017.

Would it surprise you to learn that eBooks have been around since 1971? Even more interesting is the fact that the *idea of eBooks* dates back to the 1930s. The idea was originally contemplated by Bob Brown, a Chicagoan and renowned writer. He pondered,

To continue reading at today's speed, I must have a machine ... a simple reading machine, which I can carry or move around, attach to any old electric light plug and read a hundred thousand-word novels (Schuessler 2010)

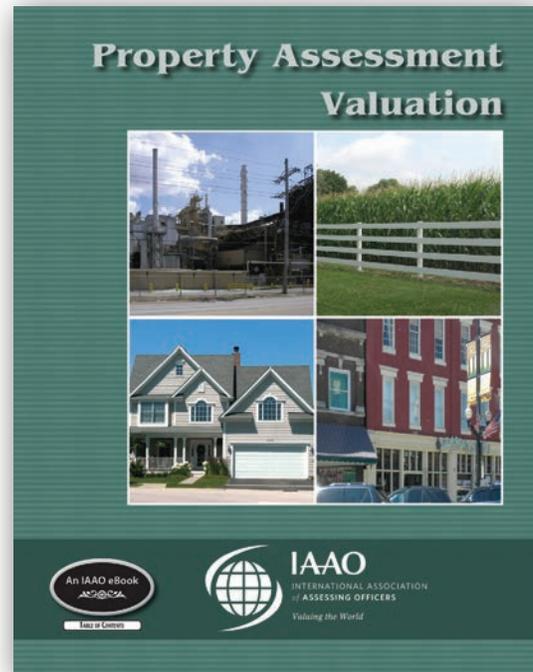
It wasn't until 40 years later, however, that the first eBook was created. Project Gutenberg, started by Michael Hurt in 1971, digitized its first document that year, The Declaration of Independence. By 1989, Project Gutenberg hit its 10-eBook milestone; today it has digitized more than 50,000 public domain works (Cook 2015).

The first website to sell eBooks appeared in 1993. In 1998, the first handheld eBook reader was introduced. Since then, the demand for eBooks has exploded. Today, more than 5 million eBooks are available, and more than 50 percent of Americans have eBook readers (Sterling 2015). The suggested reading list at the end of this article points to additional global statistics.

eBook Benefits

If you are an early adopter, one of the 50 percent of Americans who has an eBook reader, you've likely grown to appreciate the many benefits of eBooks. If you are anything like me, you probably walk with a self-dignified posture, as you are certainly doing your job of being an environmentally friendly citizen. In buying eBooks, you are saving trees and, in effect, the environment. Other benefits of eBooks are as follows:

- Instantaneous delivery (a must-have for millennials)
- A portable digital library (you can carry hundreds of books without breaking your back)



- Navigational links (enhanced ability to move around)
- Searchability (particularly helpful when using reference-type eBooks—a great feature for CAE candidates)
- Enhanced user experience (read-out-loud capabilities and other interactive features depending on system)
- Inexpensive (lower cost to bring the product to the consumer)
- Printable in limited quantities
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Early adopters have taken advantage of these features for years—why shouldn't you?

If you are a late adopter and have not experienced an e-reader's awesomeness but are eager to start enjoying the benefits of an eBook, IAAO has eBooks available and an easy process for helping you get started.

Buying an IAAO eBook

Long ago, I made a commitment to be the first person to purchase the *Property Assessment Valuation* Third Edition eBook, so I was excited when I found that the eBook was now available. I view it as a must-have for anyone considering an IAAO designation. I went immediately to the IAAO website and began the purchasing process.

It had been a while since I had used the website to make a purchase, so I was impressed by the website's layout and updates, user-friendliness, and overall aesthetic appeal. The eBook Resource Guide (http://www.iaao.org/media/ebooks/eBook_FAQs.pdf), in the form of frequently asked questions, provides step-by-step directions with everything you need to be an early adopter. Using the IAAO eBook Resource Guide, I'll walk you through what I experienced during my setup process.

Q. *How do I create an Adobe User ID?*

IAAO has simplified the process for creating an Adobe User ID by providing a hyperlink that directs you to the Adobe sign-up page. After you have entered your name, email address, password, country, and birth date, click on Sign Up and your Adobe User ID is created.

Q. *How do I install reader software on devices?*

Using the hyperlinks provided by IAAO, I downloaded several compatible e-readers and the recommended software, Adobe Digital Editions, on my Mac and the Aldiko Book Reader for my iPad. Both work perfectly. To take the guesswork out of choosing an e-reader, IAAO provides a list of compatible software readers and e-reader devices. Even better, IAAO provides hyperlinks to several e-readers.

Q. *Will IAAO eBooks work with my devices?*

I did not experience any issues with eBooks working on my compatible devices. Be sure to familiarize yourself with the compatible software readers and reader devices. As a Kindle person, I was somewhat disappointed that Adobe Digital Editions was incompatible with Amazon's Kindle. I tried downloading the eBooks on Kindle and had to learn the hard way that because of limitations imposed by Amazon, the eBooks are not compatible with Kindle. (Maybe I can use my U40 influence with Amazon to change this.)

Q. *How do I purchase an IAAO eBook?*

Purchasing an IAAO eBook is a straightforward process. IAAO has done an exceptional job creating an end-user experience that's easily navigable. I only had to log on to the IAAO website, go to Store, and then go to eBooks to select the eBook I wanted. After locating the eBook, I added it to my cart, clicked the checkout button, and then followed the prompts.

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Downloading the eBook was also fairly straightforward. After logging into the IAAO website, I navigated to the My Account area of the website. There, I selected the View My eBooks option, which took me to an area to select and download my eBook's link. After executing the link, I was prompted to enter my Adobe ID and password. Soon after entering my credentials, my eBook downloaded to my device.

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I did not need to transfer my eBook to a dedicated reader. However, for those who do need to do this (i.e., Nook and Kobo users), IAAO provides resource tools to help guide you through the process.

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Thus far, I've downloaded my eBook three times. IAAO allows your eBook to reside on up to six devices that are activated with your personal Adobe ID. With each download, I was prompted to enter my Adobe ID to activate the eBook on my device.

Q. *How do I navigate within my eBooks?*

The ability to navigate within the eBook is the primary reason I was excited to purchase it. IAAO has done an exceptional job providing navigational links within the table of contents and the index. These links are extremely helpful if you are researching or refreshing yourself on various valuation principles. The text is also searchable. If you cannot find your topic of interest in the table of contents or the index, simply type your topic in the search field to go directly to that topic. In addition, you can bookmark, highlight, and add notes to that page.

Q. *How quickly do eBook links work?*

I have not experienced any delays; my eBook links work instantaneously. IAAO recommends downloading the free eBook, *State Roll Call*, to test your e-reader. In doing so, you can avoid downloading your purchased eBook to an e-reader you don't really care for.

Q. *How do I highlight, add notes, or bookmark selected text?*

This is not an intuitive process, but easy once you try it a few times. Select any text you wish to annotate in Digital Editions and right click to see the choices to highlight, add notes, or bookmark (there is also a bookmark icon in the menu bar at the top of the page). This is a valuable feature in a classroom setting when you want reminders on important points.

Final Thoughts

If you are still undecided about becoming an early adopter of IAAO eBooks, consider all the benefits of using e-readers and eBooks, and test the free *State Roll Call* book available at the IAAO store. If that still isn't enough to convince you, think about President-Elect Donald Trump's words, "What do you have to lose?" Support IAAO's mission to continue technological advancements and download your eBook today.

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Suggested Reading

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Robert C. Boxley, II., a Supervisor of Real Estate Tax Appeals at Walgreen Co. and a seven-year member of IAAO, began his career as a Residential/Commercial Analyst at the Cook County (Illinois) Assessor's Office. He is a member of the U40 group and is excited about IAAO's initiative to train and develop the next generation of property tax professionals. Mr. Boxley holds a master's degree in real estate from Roosevelt University and is currently pursuing an MBA (management) at DePaul University.



LEGAL TRENDS

LITIGATION AND LEGISLATION AFFECTING PROPERTY TAXATION
Sandra Patterson



Charitable Exemptions

A nonprofit builder of low-income housing in Oregon will now be able to obtain an exemption for its inventory of vacant lots under a recent decision by the state's supreme court. A county assessor's office had denied the exemption because the lot in question was not being "used" for a charitable purpose as the statute requires. The organization had purchased the lot in 2012, but it remained vacant until the next year when construction of the house commenced.

The assessor's office based its decision on a state supreme court ruling regarding land purchased by a nonprofit hospital for future expansion. The court held that the land was not being used for a charitable purpose because the envisioned expansion was in the planning stages. Construction of the new facilities had to be at least underway, the court said, before the land could be considered to be fulfilling its charitable purpose.

The housing builder argued that the nature of each organization's charitable activities should be taken into consideration before deciding whether land was being used (or not) for a charitable purpose. The supreme court agreed.

In the hospital's case, the court said, its charitable activities—medical services to patients, research, and teaching—

constitute operating a hospital. Therefore, occupancy of the buildings is necessary for the charitable activity to take place. The court noted that based on its past decisions, occupancy would, at a minimum, require that "the land be occupied by a building under construction."

By contrast, in the housing organization's case, its charitable activity is to build the buildings as housing for low-income residents. As a housing developer, vacant land is its "stock in trade," the court said. The organization "uses" its lots not only when it sells the completed houses to low-income families, the court explained, but also when it acquires and maintains the land while it obtains funding to begin construction. Considering the organization's "integrated activities as a property developer, as well as its primary charitable purpose, ... the real property at issue was actually and exclusively used in the ... charitable ... work carried on," the court stated.

(Habitat for Humanity of the Mid-Willamette Valley v. Department of Revenue, Supreme Court of Oregon, No. SC S063542, September 15, 2016; see also Emanuel Lutheran Charity Board v. Department of Revenue, Supreme Court of Oregon, No. 9958, 502 P.2d 251, 263 Or 287, October 27, 1972, and Willamette University v. State Tax Commission, Supreme Court of Oregon, No. 8372, 422 P.2d 260, 245 Or 342, December 30, 1966)

BRITISH COLUMBIA, CANADA

On B.C.'s farmland, mega-mansions and speculators reap the rewards of lucrative tax breaks

(published November 23, 2016)

by Kathy Tomlinson, *The Globe and Mail*

Extensive investigative report discusses speculative investing in British Columbia farmland by foreign investors and developers that are attracted by agricultural property tax subsidies. Many of the properties being purchased meet bare minimum farming requirements and are being used to build mega-mansions. The subsidies intended to encourage agricultural growth are instead attracting land speculators that take advantage of property tax discounts that are grossly out of proportion to the selling prices of the properties.

<http://www.theglobeandmail.com/news/investigations/farmland-and-real-estate-in-british-columbia/article32923810/>

WINNIPEG, MANITOBA, CANADA

A property-tax hike, sure, but what else?

(published November 19, 2016)

by Bartley Kives, *CBC News*

Article author analyzes increasing budget expenditures in the city of Winnipeg for 2017, and their relation to increasing property taxes. The analysis includes four key points that affect expenditures: frontage levies, rapidly rising cost of emergency services, city infrastructure projects, and appropriate use of impact fees.

<http://www.cbc.ca/news/canada/manitoba/winnipeg-budget-analysis-1.3857216>

NEW CASTLE, PENNSYLVANIA, UNITED STATES

Wilmington man sought in tax sale purchases

(published November 19, 2016)

by Debbie Wachter, *New Castle News*

Article discusses the illegal purchase of rental properties at a tax sale by the previous owner using other persons to execute the purchases.

http://www.ncnewsonline.com/news/wilmington-man-sought-in-tax-sale-purchases/article_574698ce-add8-11e6-a913-d3532c7ce302.html

TUCSON, ARIZONA, UNITED STATES

Marana school board vote saves Monsanto \$3.4M in taxes

(published November 19, 2016)

by Murphy Woodhouse, *Arizona Daily Star*

Article discusses an agreement between agribusiness giant Monsanto and the Marana Unified School District Board that allows Monsanto to establish a foreign trade zone in the

jurisdiction in exchange for concessions in payment terms for school district taxes. The agreement will result in approximately \$3.4 million in tax savings over 10 years. The school board opted for a one-time \$500,000 payment from Monsanto to the Marana Schools 2340 Foundation and annual tax payments of \$188,000. This provided more income to the district upfront but less over the duration of the agreement.

http://tucson.com/news/local/govt-and-politics/marana-school-board-vote-saves-monsanto-million-in-property-taxes/article_77301847-914c-5a65-87dc-31e06113e6f6.html

ALABAMA, UNITED STATES

Calhoun County court consolidates Lowe's property tax cases

(published November 18, 2016)

by Patrick McCreless, *The Anniston Star*

Article discusses the consolidation of eight cases filed by big-box retailer Lowe's to reduce property taxes for two stores in Calhoun County, Alabama. Lowes is using the "dark store" argument to claim reduced value. The consolidation will reduce costs for both sides

http://www.annistonstar.com/news/calhoun/calhoun-county-court-consolidates-lowes-property-tax-cases/article_91a1f7a4-adfe-11e6-867f-07ea4bcf7c15.html

SAN FRANCISCO, CALIFORNIA, UNITED STATES

Millennium Tower residents issue new plea to halt property taxes

(published November 11, 2016)

by Jaxon Van Derbeken, *NBC Bay Area*

Article discusses property tax appeals by residents of Millennium Tower in San Francisco because it is sinking and leaning. Residents are claiming that their expensive residential units are now worthless due to faulty foundation construction.

<http://www.nbcbayarea.com/news/local/Millennium-Tower-Residents-Issue-New-Plea-to-Halt-Property-Taxes-400898941.html>

UNITED KINGDOM

Will the government change course on buy-to-let clampdown?

(published November 21, 2016)

by *The Week*

Article discusses a reduction in tax relief programs for owners of rental properties in the United Kingdom and the anticipated effects.

<http://www.theweek.co.uk/66688/multi-property-buy-to-let-owners-face-squeeze>

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

New Books (3-week check out)			
Title	Publisher/Date	Author(s)	Description
<i>GIS tutorial 1: basic workbook for ArcGIS 10.1</i>	Esri Press/2013	Wilpen L. Gorr and Kristen S. Kurland	An introductory text for learning ArcGIS for Desktop. This workbook presents GIS tools and functionality, including querying interactive maps, collecting data, and running geoprocessing tools.
<i>The valuation of movie theater operations: an invaluable guide for the appraisal of movie theater business, real estate & equipment</i>	Mattatall Press/2014	Stephen K. Bethel	This book reveals, in layman's terms, the techniques for valuing theater businesses and their assets. This book contains spreadsheets, examples, forms, and checklists providing explanations of important terms and concepts clearly.

New Journal Articles—Members may request these articles through LibraryLink.			
Article Title	Journal Title/Date	Author	Description
Capital layer evaluation: hotels and more	<i>The Appraisal Journal</i> / Summer 2016, 84 (3)	Tom Troll	Historically, the valuation of hotels, nursing homes, and other types of complex properties has been constrained because of the challenges in analyzing and separating values between tangible and intangible components. This article presents a potential approach, capital layer evaluations, for valuation of such properties, where enterprise valuation by income capitalization is viable.
The 'dark store' loophole	<i>The Michigan Assessor</i> /October 2016, 57 (10)	Billy Hamilton	This article not only tells the birth of the big box stores in 1962, but also explores how the 'dark store' strategy was developed. Hamilton starts with the first big box case in Marquette and how this case has been used as an example for all that followed. He explains how local governments have been impacted by the MTT decisions and will continue to be for years to come. The article ends with a discussion of House Bill 5578.
Demand for green buildings: office tenants' stated willingness-to-pay for green features	<i>Journal of Real Estate Research</i> /July-September 2016, 38 (3)	Spenser Robinson, Robert Simons, Eunkyoo Lee, and Andrew Kern	This study analyzes the demand for green office building features among office tenants in the United States. An online survey of a random sample of office tenants in 17 major U.S. markets is employed. Respondents provided their perspective on green buildings and their willingness-to-pay (WTP) for green features.
Did Pennsylvania's statewide school finance reform increase education spending or provide tax relief?	<i>National Tax Journal</i> / September 2016, 69 (3)	Matthew P. Steinberg, Rand Quinn, Daniel Kreisman, and J. Cameron Anglum	Examines how local school districts respond to statewide education finance reform. Specifically, the article evaluates the impact of Pennsylvania's Act 61, which provided additional state aid to districts spending below state-determined adequacy targets (spending shortfall districts), on district tax effort in support of education
An empirical study of the impacts of an express rail link on property prices: Hong Kong evidence	<i>The Appraisal Journal</i> / Summer 2016, 84 (3)	K.F. Man and Peter P.Y. Mok	Investigates the price impact of compulsory purchase of underground strata for the construction of the Guangzhou-Shenzhen-Hong Kong Express Rail Link
Engaging the new economy businesses in San Francisco	<i>Government Finance Review</i> /October 2016, 32 (5)	David Augustine	More people than ever are engaging in the sharing economy and using web-based portals to generate alternative income from their property, and local governments are developing ways to collect the taxes they owe.
Four considerations for residential mass appraisal valuation	<i>AVM News</i> /July, August 2016, 15(7-8)	Niall MacMenamin and Hristina Bojadzieva	Outlines four main considerations for attorneys when dealing with AVMs mass appraisal valuation tools in the context of residential real estate litigation.
Fracking: a Scottish perspective	<i>Valuer</i> /September 2016	Peter Scott	Hydraulic fracturing - fracking - is a controversial subject. The UK government is strongly in favor, but the Scottish Government has, for now, imposed a moratorium amidst significant concerns among environmental pressure groups. This article offers a land compensation perspective from Scotland.
How to measure the effect of access on value	<i>Real Estate Review</i> / Fall 2016, 45 (3)	M. Gordon Brown	The primary purpose of this article is to present a scientifically rigorous method that quantifies and measures access between a street and a parcel of real estate. It discusses why so many access takings are problematic and why applying a so-called reasonable access standard has been subjective and inconsistent.
Negative externalities of rail noise and housing values: evidence from the cessation of railway operations in Singapore	<i>Real Estate Economics</i> / Winter 2016, 44 (4)	Mi Diao, Yu Qin, and Tien Foo Sing	This study tests the effects of the removal of train noise externalities on real estate values.
Property taxes and politicians: evidence from school budget elections	<i>National Tax Journal</i> / September 2016, 69 (3)	Andrew C. Barr and Thomas S. Dee	Recent studies provide mixed evidence on whether electoral pressure influences policy choices. This study examines this question in a unique setting: local school districts where the policy outcome, property taxes, has unusually high visibility and salience.

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

Article Title	Journal Title/Date	Author	Description
Property value impacts from transmission lines, subtransmission lines, and substations	<i>The Appraisal Journal</i> / Summer 2016, 84 (3)	Ted Tatos, Mark Glick, and Troy A. Lunt	Prior research on the value impact of proximity to transmission lines has relied on relatively limited sample sizes, property characteristics, and types of lines. This study extends the previous research by analyzing almost all single-family home sales over a fourteen-year period for Salt Lake County, Utah, using over 125,000 transactions and approximately 450 home characteristics to examine the effects of various types of transmission lines and of substations.
To regulate or to ban: an update on the vacation rental dilemma in coastal California	<i>Real Estate Review</i> / Fall 2016, 45 (3)	Susan L. Ruby	This article offers an update of attempts by one coastal California community to regulate the short-term vacation rental industry within its jurisdiction.
Trends in the hotel industry: USA edition 2016	<i>CBRE</i> /2016	CBRE Hotels' America's Research	This is a statistical review incorporating operating and financial data on hotels in the United States.
Unintended consequences of a property tax valuation policy that chases sale prices	<i>IPT Insider</i> /October 2016	Cecilia J. Hyun	Sales prices have been known to be used as the basis of a property valuation. This article discusses the how this practice may be unfair to taxpayers when the circumstances surrounding the sales are not considered and allow for taxing bodies to initiate appeals to increase property tax values. The author also describes methods being used to avoid these appeals.

New Electronic Resources—Access the fulltext in LibraryLink.

Title	Publisher or Journal Title, Date	Author(s)	Description
Assessing the value of low-income housing for property tax purposes: whether and how to consider the value of low-income housing tax credits	Tennessee Advisory Commission on Intergovernmental Relations/2015	Tennessee Advisory Commission on Intergovernmental Relations	The report responds to Tennessee State Senate Bill 1671. This legislation would have prohibited assessors from including the value of low income housing tax credits (LIHTC) when valuing rental properties receiving those credits. The report discusses issues raised by the legislation and explains why tax credits are an indicator of the fair-market-value of these properties that are properly considered when valuing LIHTC properties.
Averting professional liability claims: guidelines for appraisers servicing as expert witnesses	<i>Right of Way</i> / November/December 2016, 63(6)	Peter T. Christensen	This article discusses “witness immunity” and how it can be used in assessment appeal cases by appraising professionals.
Buy-in for buyouts: three flood-prone communities opt for managed retreat	<i>Land Lines</i> /July 2016, 28 (3)	Robert Freudenberg, Ellis Calvin, Laura Tolkoff, and Dare Brawley	Managed retreat is the most unpopular climate adaptation strategy, but after suffering major property loss from hurricanes Irene and Sandy, some home owners in New York, New Jersey, and Connecticut chose to sell their properties and move to higher ground. Their experience suggests that buyout programs can yield great benefits, but policies must be designed with care.
Common claims about Proposition 13	California, Legislative Analyst's Office/2016	Carolyn Chu and Brian Uhler	Proposition 13 was a landmark decision by California's voters in June 1978 to limit property taxes. Today, there are many questions about the impacts of these changes. This report examines some of these questions and which of them can be answered by the data available.
The effect of appurtenant golf memberships on residential real estate prices	<i>International Real Estate Review</i> /Spring 2016, 19 (1)	Steve P. Fraser and Marcus T. Allen	This study examines a unique residential development project in which membership in a golf club is attached to the real estate.
The feudal origins of America's most-hated tax	<i>The Atlantic</i> /August 24, 2016	Alana Semuels	This article reviews the beginnings of property tax from the times of William the Conqueror to Colonial America. The author pays special interest to how the property tax developed after the American Revolution.
Fit-for-purpose land administration: guiding principles for country implementation	United Nations Human Settlements Programme/2016	Stig Enemark, Robin McLaren and Christiaan Lemmen	This guide is a response to the challenges set by the overall global sustainable development agenda. The sustainable development agenda requires good land governance. However, this will only be achieved when effective land administration systems are fully operation. This guide presents the Fit-for-Purpose (FFP) land administration concept as an accelerator and enable for implementing these global standards in developing countries.
Gentle infill: boomtowns are making room for skinny homes, granny flats, and other affordable housing	<i>Land Lines</i> /July 2016, 28 (3)	Kathleen McCormick	As housing costs spike in tech hubs and other thriving U.S. markets, three cities are loosening regulations to “restore the missing middle” - permitting internal conversions more low-and moderate-income housing, foster growth, prevent displacement, and preserve the historic fabric of neighborhoods.

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Title	Publisher or Journal Title, Date	Author(s)	Description
The need to reference automatic valuation models to the valuation process	Appraisers Research Foundation/2016	Don Epley	This project recommends that any computer-assisted estimate of market value be in compliance with the Uniform Standards and controlled by the well-known valuation process which all certified appraisers follow.
Nonprofit PILOTS (payments in lieu of taxes)	<i>Land Lines</i> /July 2016, 28 (3)	Daphne Kenyon and Adam Langley	PILOTS go by many different names, including “service fees,” “voluntary contributions,” or simply “gifts”. This policy brief covers all voluntary payments made by private nonprofits as a substitute for property taxes, regardless of what they are called.
Pier pressure: U.S. ports are spending billions on infrastructure improvements—and opportunities for appraisers are flooding in	<i>Valuation: Insights and Perspectives</i> /Third Quarter 2016, 21 (3)	Peter Haapaniemi	From coast to coast, U.S. ports are responding to dramatic increases in global shipping volume by spending billions of dollars to upgrade infrastructure and expand facilities. Whether they’re building out, buying adjacent properties or enhancing transportation corridors, the growth means new opportunities for appraisers who have insight into the sector’s unique challenges.
Premium pricing: the value of transit premium is key when assessing project benefits in eminent domain actions	<i>Valuation: Insights and Perspectives</i> /Third Quarter 2016, 21 (3)	Bradford B. Kuhn	As public agencies expand rapid transit, residential and commercial properties in proximity to new bus or rail lines often increase in value - a phenomenon known as transit premium. For appraisers developing opinions of value for land in eminent domain actions impacted by transit projects, identifying potential benefits is key.
Private ordering, social cohesion and value: residential community association covenant enforcement	<i>International Real Estate Review</i> /Spring 2016, 19 (1)	Jay Weiser and Ronald Neath	Residential community associations have become the dominant form of ownership for new United States single-family residential units. Community associations typically use covenants, conditions and restrictions to impose extensive private-ordered controls over unit owners. This empirical study uses regression analysis of a Web-based community association enforcement practices survey, concluding that more intense private-ordered enforcement is associated with increased unit value and decreased covenant violation levels.
The property tax: how over-reliance jeopardizes Connecticut’s economic future	Connecticut Conference of Municipalities/2016	Connecticut Conference of Municipalities	In Connecticut local municipalities only have the property tax revenue to fund local services. This publication outlines how over-reliance is caused by several issues, such as lack of other options, state exemptions, and inadequate state funding for public education. The guide ends with suggested steps for the state to take to address the issues many Connecticut municipalities are facing.
The state of county finances: progress through adversity	NACo Trends Analysis Paper Series n. 6/ October 2016	Emilia Istrate and Daniel Handy	The Great Recession and the slow recovery affected both the county economies and the fiscal conditions of county governments. This analysis examines trends in annual county revenues and expenses between 2007 and 2013.
Thinking out of the box	<i>Governing</i> /September 2016, 29 (12)	Liz Farmer	This article reviews the ‘dark-store’ strategy big-box retailers are using to lower their property tax assessments in states such as Michigan and Indiana. The author discusses several rulings and how the rulings have impacted the jurisdictions involved.
Transmission lines and proximity impact	<i>Right of Way</i> /September/October 2016, 63 (5)	Marian J. Barnes	Improved residential property study reveals transmission line proximity has marginal effect on value.

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IAAO 2016 ASSESSMENT INDUSTRY COMPENSATION SURVEY

Executive Summary

This Executive Summary outlines key findings from the IAAO's 2016 Assessment Industry Compensation Survey. The full online report will be available for purchase from the IAAO in early 2017, announcements will be sent regarding purchasing details. The IAAO 2016 Assessment Industry Compensation Report will provide an in-depth analysis of compensation of the professionals and their jurisdictions who participated in the study. The last completed IAAO Salary Survey was in 1996 preceded by an almost identical survey instrument in 1990.

What you will find within the 2016 Assessment Industry Compensation Report.

Our purpose was to provide an in-depth analysis of compensation levels for assessment professionals defined by the widest number of job descriptions possible. This was developed so that our results would be both targeted to individual job types while remaining significant. Our goal was to provide professional development strategies to those in government leadership positions as well as personal guidance for all practitioners.

After standardizing job descriptions, statistical analysis was conducted via two parallel tracks; first by asking our vendor, Readex Research to conduct independent analysis, and then secondly, the IAAO Research Subcommittee conducted their own data analysis to reaffirm the most significant reasons or factors contributing to salary advancement per job function. The results are discussed within the full report. This report includes Salary Tables by specific Job Function that are referenced to the critical factors influencing salary level. The survey question responses and data cross-tabulations used to formulate results are all included in the Appendix for those who love exploratory data mining.

Professionals can review this report in a targeted manner for their specific professional interest areas or job functions and will find it easy to use. For example, state oversight officials can look at state findings for those strictly performing state oversight duties while excluding those who conduct state-wide assessment duties, and those who are self-employed or work in the private sector can narrow their focus as well.

We close the report with an overall summary of the most significant factors affecting career advancement and salary growth. Additionally, we ponder emerging career trends for assessment professionals.

Good news was discovered!! The survey revealed there is an enormous amount of future opportunity in all sorts of assessment job types and specializations; our hope is that this survey will provide pathways for our global industry.

COMPENSATION SURVEY METHOD DETAILS

Purpose

The survey findings contained in this report are based on a survey sponsored by the International Association of Assessing Officers (IAAO) and conducted by Readex Research. The purpose of this research project was to gather information regarding compensation and benefits in the assessment industry. Once Readex Research completed their findings, the IAAO's Research Subcommittee performed additional data analysis to confirm and augment results.

Sampling

The survey sample of 13,514 consisted of three respondent pools:

- All U.S. emailable IAAO regular and associate members who currently serve a local jurisdiction at any level.
- All U.S. emailable nonmembers in the IAAO database who have had transactional activity with IAAO during the last 36 months.
- Emailable chief assessing officers who have no connection with IAAO, but who were identified by IAAO through public websites. Chief assessing officers were compiled by IAAO from all 50 states into a jurisdiction universe that covers a majority of local jurisdictions with property tax revenue.

Additionally, sample members were invited (in the survey invitations sent by Readex) to request unique links to the survey from IAAO to share with their staff and others in the assessment industry. Prior to fielding, Readex provided a list of unique links to IAAO staff, who then distributed them upon request.

Fielding

The 30-question survey was designed jointly by IAAO and Readex. Placement of the survey on a web page and tabulation of the results were handled by Readex.

On June 27, 2016, Readex contacted all sample members via an email in the name of IAAO's Executive Director, which included a link to the survey, asking for their participation in the study. As an incentive to participate, respondents were eligible to receive this Executive Summary of the results from IAAO and to enter into a drawing for a chance to win one of three \$50 Visa gift cards.

Reminder emails were sent by Readex on July 11 and 21 to those with deliverable email addresses that had not yet responded.

Response

The survey was closed for tabulation on July 29, 2016, with 3,024 total responses. There were 3,002 responses from the email invitations sent by Readex (22% response rate) and 22 from the unique links requested by sample members and distributed by IAAO. **This response rate was very good and almost twice that of previous IAAO salary surveys.**

To best represent the audience of interest, 26 respondents were terminated from the survey after indicating in question one they were not currently employed; the remaining 2,998 responses were tabulated for analysis in this report.

COMPENSATION SURVEY METHOD DETAILS *(continued)*

Percentages based on 2,998 employed respondents are subject to a margin of error of ± 1.6 percentage points at the 95% confidence level. The margin of error for percentages based on smaller sample sizes for example, those employed by a single jurisdiction will be larger.

It is duly noted, as with any research, the results should be interpreted with the potential of non-response bias in mind. It is unknown how those who responded to the survey may be different from those who did not respond. In general, the higher the response rate, the lower the probability of estimation errors due to non-response and thus, the more stable the results.

The response was tabulated and findings were prepared by Readex in accordance with accepted research standards and practices. Percentages may not add to 100 for single answer questions due to rounding and non-response. The full report is a compilation of Readex reports and findings along with additional data analysis and interpretation by the IAAO Research Subcommittee.

About Readex

Readex Research is a nationally recognized independent research company located in Stillwater, Minnesota. Its roots are in survey research for the magazine publishing industry, but specialization in conducting high-quality survey research (by mail and/or the Internet) has brought clients from many other markets, including associations, corporate marketers and communicators, and government agencies. Since its founding in 1947, Readex has completed thousands of surveys for a lengthy and diverse list of clients.

ASSESSMENT INDUSTRY COMPENSATION EXECUTIVE SUMMARY

For comparability, annual base salary results are based on only those respondents employed or self-employed full time. Those who work for multiple jurisdictions were instructed to report their overall employment status and overall annual base salary, all jurisdictions combined.

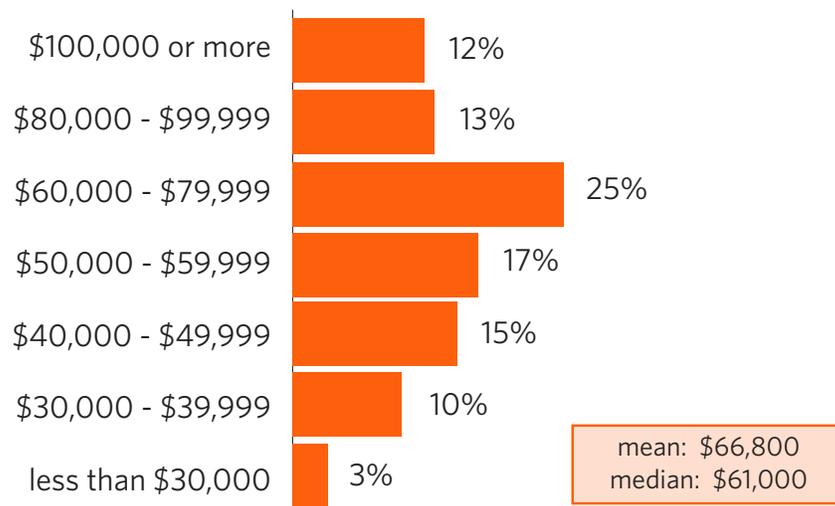
The salary range among assessment professionals is very wide-spread. For example, 12% reported annual base salaries as of April 1, 2016, of \$100,000 or more while a similar proportion, 13% reported salaries below \$40,000.

The average (mean¹) full-time assessment professional reported an annual base salary of \$66,800. Because means are very much influenced by extremely large or extremely small values in the distribution, medians² are typically a more stable report of compensation metrics. The median base salary as of April 1, 2016, was \$61,000. To add individual usefulness, this survey dug far deeper into what influences actual salary levels across numerous job functions prevalent in the assessment profession.

Assessment Industry Annual Base Salary

As of April 1, 2016, what was your annual base salary?

base: 2,713 respondents employed full time (fill-in answers)



Helping to account for the wide range of annual base salaries, a number of factors show strong correlations with salary. For example, as would be expected, industry tenure, education, and supervisory responsibility all correlate positively with annual base salary.

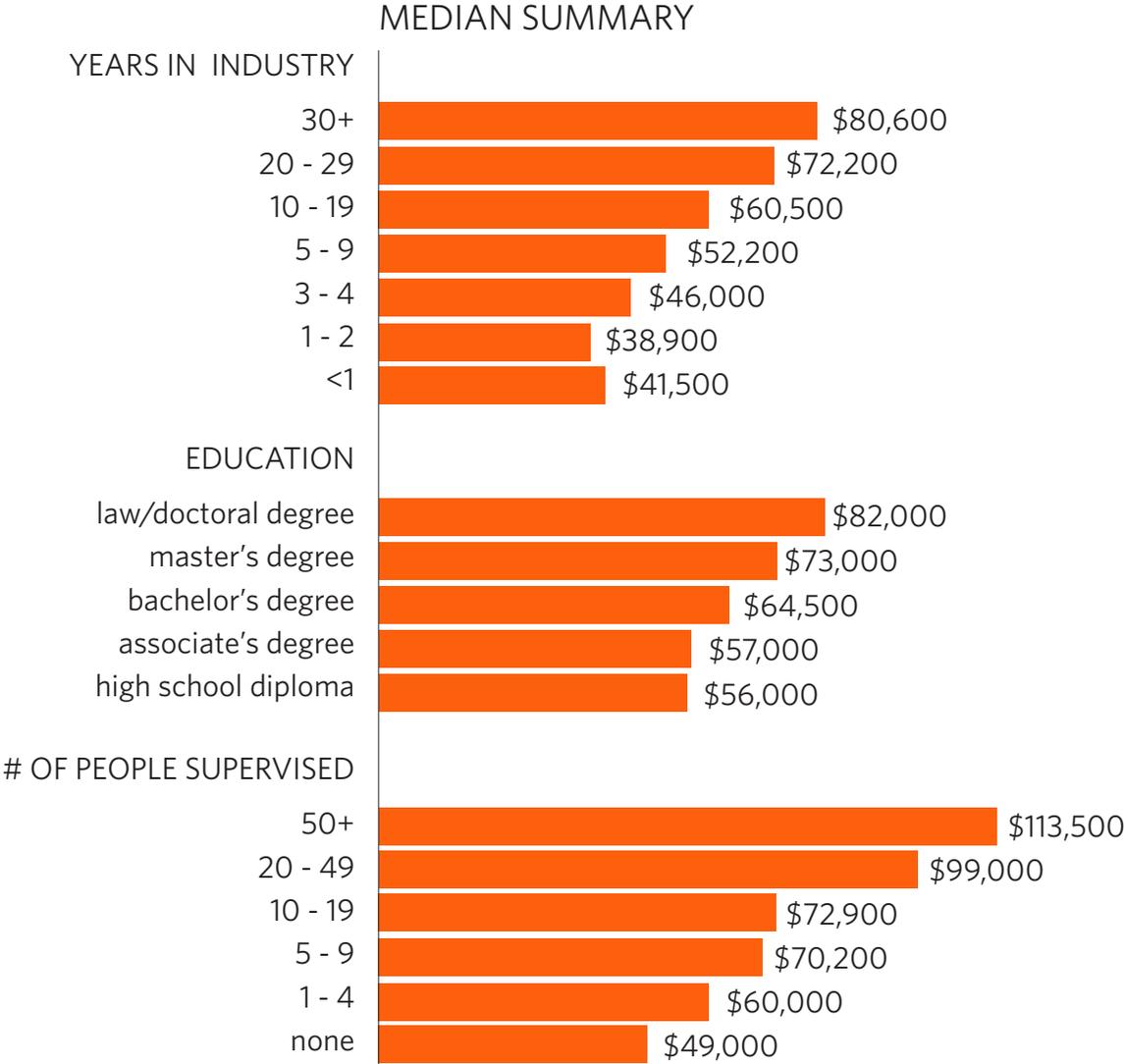
¹ A mean is the arithmetic average of a distribution (i.e., a set of values).

² A median is the value that lies at the middle of a distribution: That is, 50% of the values are above it and 50% are below. It represents the "typical" response, and is not influenced by extreme values.

Annual Base Salary by Industry Tenure, and Supervisory Responsibility

As of April 1, 2016, what was your annual base salary?

base: 2,593 respondents employed full time answering: those in each segment (fill-in answers)



ASSESSMENT INDUSTRY BENEFITS SUMMARY

A majority of employed respondents* receive paid time off including vacation/personal days (89%), holidays (87%), and/or sick days (84%). Fewer, but still a substantial proportion, are eligible for paid family leave (41%). And nearly half are offered flex time, comp time, and the ability to work from home (45%); these findings reveal benefits that help support a work/life balance.

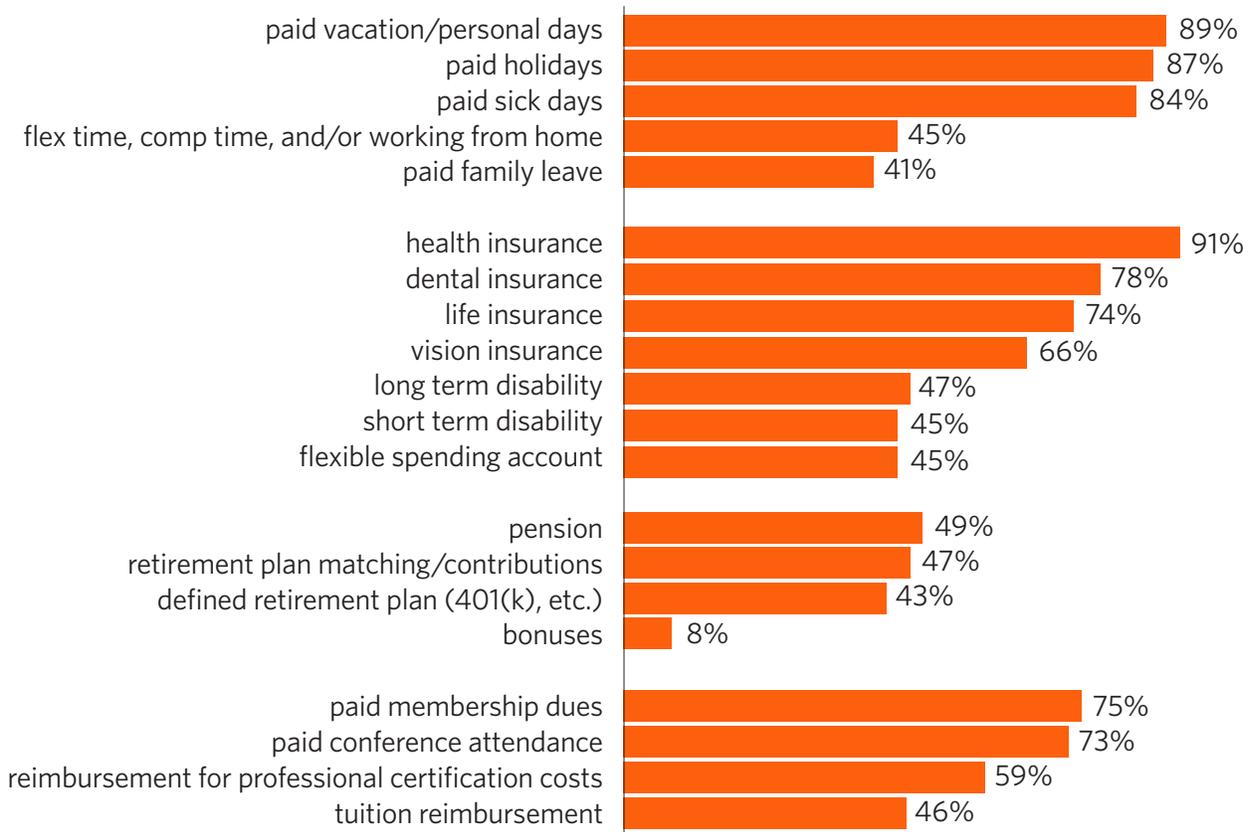
Many are offered benefits that contribute to their professional development including paid membership dues (75%), paid conference attendance (73%), reimbursement for professional certification costs (59%), and tuition reimbursement (46%).

Benefits and professional development opportunity were found to be a critical component of assessment industry compensation that should be considered along with base salary levels.

Benefits Offered

What benefits does your employer offer (whether you make use of them or not)?

base: 2,910 employed respondents (excluding those employed by multiple jurisdictions) (multiple answers)

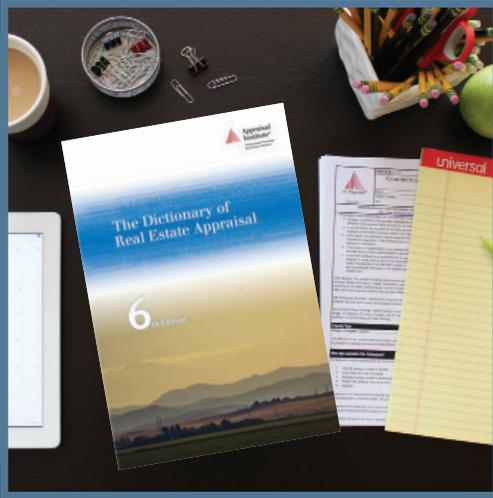


**excludes those employed by multiple jurisdictions*

This brief overview presents just the summary statistics of the United States as a whole. Detailed information about assessment industry compensation per specialized job function analyzed by the key factors that contribute to influencing salary levels are contained within the full IAAO 2016 Assessment Industry Compensation Report. There will be upcoming announcements regarding the purchase of this online report for strategic industry planning for current leaders and personal guidance for assessment professionals.

The full report it will be available in the IAAO Marketplace in early 2017.

Calling All Valuation Professionals



The Dictionary of Real Estate Appraisal, sixth edition

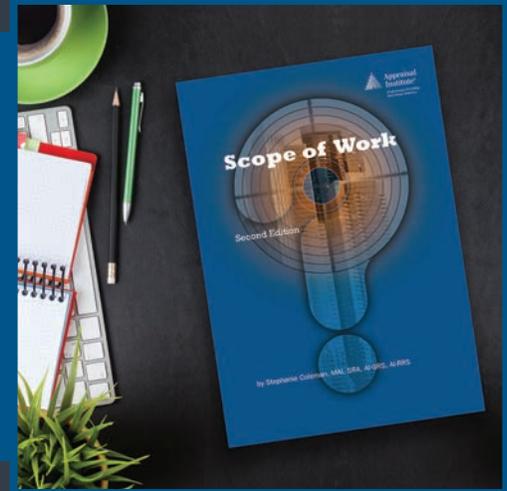
The Dictionary of Real Estate Appraisal, sixth edition, was developed with contributions from dozens of practicing appraisers. This new edition features:

- 5,000+ dictionary entries
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Scope of Work, second edition

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

Scope of Work explains how appraisers can perform a variety of services without compromising objectivity and impartiality. With this essential guide, practitioners will be able to customize their work products and provide their clients with valuation services that meet their needs.



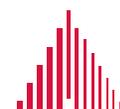
Review Theory and Procedures: A Systematic Approach to Review in Real Property Valuation

Review Theory and Procedures provides practitioners with a comprehensive model that defines the review function and describes how to integrate and organize the various tasks involved in performing a review assignment.

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Macy Brower, AAS, fulfilled the requirements of the Assessment Administration Specialist designation in November. Mr. Brower is an Area Appraisal Supervisor for the Tennessee Comptroller of the Treasury, Division of Property Assessments, Murfreesboro, Tennessee. He has held this position for one year, after serving in the positions of Appraisal Specialist I, Appraisal Analyst II, and Appraisal Analyst I. Mr. Brower holds a bachelor's degree in organizational leadership from the University of Memphis and an associate's degree in business management from Jackson State Community College, Jackson, Tennessee. He is an instructor for the Tennessee CAMA appraisal system known as Impact. Mr. Brower is new to IAAO but has been a member of the Tennessee Chapter of IAAO.



Monica Chacon, RES, met the requirements of the Residential Evaluation Specialist designation in November. Ms. Chacon has been a Residential Team Lead/Appraiser for the Travis Central Appraisal District (TCAD) in Austin, Texas, for the past six years. Prior to joining TCAD, she was a residential fee appraiser in the central Texas area for four years. Ms. Chacon holds a Bachelor of Arts degree from the University of Texas at Austin. With TCAD, she has conducted training sessions in condominium neighborhood systems and land valuation. Ms. Chacon is a member of the Texas Association of Appraisal Districts Chapter of IAAO and the National Association of Realtors.



Ronda Clanton, AAS, earned the Assessment Administration Specialist designation in November. Ms. Clanton has served as the Bedford County, Tennessee, Assessor of Property for the past 20 years. She was elected to office in this jurisdiction of 22,000 parcels in September 1996. She was new to assessment upon election and quickly began to educate herself on the profession, having since taken 15 courses from IAAO and numerous courses with



the Tennessee Division of Property Assessments, the University of Tennessee County Technical Assistance Service, and Columbia State Community College. Ms. Clanton is a member of the Tennessee Chapter of IAAO; the Middle Tennessee Assessor's Association, serving as president; and the Tennessee Association of Assessing Officers, serving on the board of directors. She is a recipient of the Middle Tennessee Assessor of the Year and Good Citizens awards. Ms. Clanton is involved with her local Chamber of Commerce, serving as president, and she has served on the Assessment Appeals Commission.

Christina Gragg, AAS, completed the requirements of the Assessment Administration Specialist designation in November. Ms. Gragg is an Appraisal Specialist 1 for the Division of Property Assessments, Comptroller of the Treasury, State of Tennessee. Before assuming this position more than two years ago, she served with the Bedford County, Tennessee, Property Assessor for nine years, first as a clerk and then as Deputy Assessor. Ms. Gragg is a Tennessee Certified Assessor and has taught a Deed Monitoring Workshop and Personal Property Workshop for the Division of Property Assessments.



Randy K. Helton, AAS, fulfilled the requirements of the Assessment Administration Specialist designation in November. Mr. Helton is an Appraisal Specialist 1 for the Division of Property Assessments, Comptroller of the Treasury, State of Tennessee. He has held this position with the state for three years, after working for five years as a Field Appraiser for the Bedford County, Tennessee, Property Assessor. Mr. Helton earned a Bachelor of Science degree from Middle Tennessee State University, Murfreesboro, Tennessee. He is a member of the Tennessee Chapter of IAAO.



Angela Hill, CMS, earned the Cadastral Mapping Specialist designation in November. Ms. Hill is the Assessor for Faulkner County, Arkansas. Before assuming the duties of Assessor 4 years ago, she served as Chief Deputy Assessor for 20 years and as Deputy Assessor for almost 5 years, both with Faulkner County. Ms. Hill presented “Lessons Learned, Lessons Applied” as part of the “When Disaster Strikes” session at the GIS/CAMA Technologies Conference in Oklahoma in March 2015. She has served on a number of boards, including for the Association of Arkansas Counties, the Arkansas Assessors’ Association, and the Nursing Home Gift Fund of Faulkner County. Ms. Hill was awarded Outstanding Assessor 2014 by the Arkansas Chapter of IAAO.



Joseph M. Russo, RES, AAS, met the requirements of the Assessment Administration Specialist designation in October. For the past four years, Mr. Russo has been an Appraiser Supervisor for Monroe County, Key West, Florida. He entered the appraisal profession in 1995 and has been a State Certified Residential Appraiser since 1997. From 2004 to 2010, he owned and operated an appraisal firm in central Florida, performing appraisals for single-family and multifamily homes, condominiums, and vacant land while overseeing all aspects of business operations. Mr. Russo is a graduate of Key West High School, attended Florida Keys Community College, and has completed 30 hours of state-approved continuing education every two years since 1995. He obtained his RES designation in 2014 and has attended every IAAO Annual Conference since 2012, serving as a volunteer and session moderator at the 2016 conference in Tampa. He has also attended the Florida Chapter IAAO conferences since 2014. Mr. Russo previously served on the Board of Directors for the Southernmost Runners Club and has coached runners and walkers for full and half marathons with the Leukemia and Lymphoma Society’s Team-N-Training.



Kevin L. Pruett, CMS, completed the requirements of the Cadastral Mapping Specialist designation in October. Mr. Pruett is a GIS Analyst for Total Assessment Solutions Corporation in Little Rock, Arkansas. Prior to assuming this position five years ago, he worked for the Pulaski County, Arkansas, Assessor’s Office as a Mapping Technician and GIS Technician. Mr. Pruett attended Arkansas State University, Beebe, Arkansas, and has given presentations multiple times at the biannual Arkansas GIS Users Forum conferences from 1996 through 2011. He was presented with the Arkansas GIS Users Forum Excellence Award in 2011. “In college the professor taught us to draw on both paper as well as on the computer with AutoCad. He said, ‘What do you guys think you will be doing if the computers break down?’ My first job with the Pulaski County Assessor’s Office was in fact drawing Plat Maps by hand; imagine that. As it is true in any career, learning never ends; the many colleagues who have gone before me have many lessons to pass on.”



Tara McKenzie, CMS, met the requirements of the Cadastral Mapping Specialist designation in November. Ms. McKenzie is a Mapping and Records Tech with Smith County Appraisal District, Tyler, Texas. She has held this position with the county for nine years, after beginning as a Public Inquiry Tech. Ms. McKenzie attended the University of Houston and graduated summa cum laude with a Bachelor of Arts degree from the University of Texas at Tyler. She began her assessment career handling general taxpayer questions and processing homestead exemptions. She has since trained more than a dozen new employees in the office and now processes recorded deeds to update the county’s cadastral maps and GIS system, establishes tax accounts for all new subdivisions, and updates and maintains the correct jurisdictions on tax accounts from annexations and disannexations.



Lisa M. Roswell, CMS, fulfilled the requirements of the Cadastral Mapping Specialist designation in November. Ms. Roswell is a Mapping Technician II for the Palm Beach County Property Appraiser in West Palm Beach, Florida. She has worked in this office for 10 years, spending the first 5 in the Public Services Division, Mapping Counter. Ms. Roswell completed her Certified Florida Evaluator designation in 2010 and has held a Florida Real Estate License since 2001. She has been a member of IAAO since September 2015.



William P. Sullivan, CMS, earned the Cadastral Mapping Specialist designation in October. Mr. Sullivan is the Chief Mapper for the Rankin County Tax Assessor's Office, Brandon, Mississippi. He has been with this office for 10 years and has always been a mapper. Mr. Sullivan holds a Bachelor of Fine Arts degree with an emphasis in graphic design from Mississippi State University, Starkville, Mississippi. He is active in his community, having served as president of the Richland Economic Development Association, ambassador for the Mississippi Development Authority, and alderman for the City of Richland. He is a member of the Exchange Club service organization and a deacon in the First Baptist Church Richland, where he also teaches Sunday school and sings in the choir.



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Are You Still “on the Fence” about Attending this Year’s GIS/CAMA Technologies Conference?

Daniel Fasteen and Paul Bidanset



With the 2017 GIS/CAMA Technologies Conference, being held in Chattanooga, Tennessee, just around the corner (March 6–9), you may find yourself on the fence wondering whether you should attend. This year’s conference has much to offer, not only from innovative IAAO U40s, but also from many well-respected GIS and CAMA experts from around the world. We’ll discuss reasons why you should attend and also dispel a perceived myth about GIS/CAMA that you may have heard. We’ll also overview some of the sessions that GIS/CAMA is offering, and talk about how the IAAO U40LL may be able to help get you to conference with a grant opportunity!

GIS/CAMA Conference Is Not Just for Nerds

The Myth. the annual GIS/CAMA conference is a secret meeting of advanced modelers, GIS analysts, and IT staff who’ve come down from their ivory towers to discuss the mechanisms of algorithms and



shapefiles in front of chalkboards of Greek symbols, equations, and schematics. Only highly technical professionals can benefit from its offerings.

The Truth. the annual GIS/CAMA conference has continuing education tracks applicable to professionals from all corners of the assessor’s office, from beginners through advanced, industrial to agricultural. Appraisers and assessors actually comprise a large percentage of the attendees. Sessions mainly focus on different methods attendees can use to improve efficiency and effectiveness in their day-to-day jobs, usually (though not exclusively) using basic to advanced GIS and CAMA tools. This notion is very important for potential attendees to understand and, perhaps more importantly, for managers and those in offices responsible for authorizing travel and conference attendance.

Conference Highlights

This conference feels a lot like the IAAO Annual Conference in education style and social gatherings, though perhaps roughly a quarter of the size and only two and a half days in length. An extra day of hands-on workshops is offered before the conference for beginners/intermediates who wish to learn

basics of R (free statistical software), how to deploy mobile GIS solutions, and an introduction to creating AVMs and conducting spatial analysis. Here is a sampling of sessions planned for the 2017 GIS CAMA conference in Chattanooga, Tennessee:

Using Analysis Tools for Automated and Improved Assessment

“This session discusses how multiple jurisdictions are using automated tools for integrating CAMA data and GIS to improve and expedite valuations.”

Dark Stores

Learn from a panel discussion on the dark store theory tax appeals of big-box properties. This hot topic has recently attracted wide interest in both the United States and Canada. The session will review recent case decisions including strategies that assessing jurisdictions can consider for defending their values.

Start to Finish

This session starts with basic tips for cleaning data, and then moves to topics that influence adoption of GIS technology in the assessor’s office. The session closes with an overview of the sometimes complex relationship between tax rates, value, and local education funding.

High-Tech Forestry Valuation and Detection of Selective Reappraisal of Residential Property

This session includes information about the use of statistics for valuation and quality review. Traditional forestry valuation goes high-tech through the use of GIS, ortho imagery and statistics to generate MRA-based values of commercial timberland. The second presenter will discuss the differences in the distributions of percentage changes in assessment year over year for sold and unsold properties using statistical tests such as Mann-Whitney and Wilcoxon.

If you can use a computer, you can benefit from this conference. Just as at other IAAO conferences, vendors are on-site to show you the latest in technology offerings (and raffle some great prizes), and you can get first-hand insight from peers representing jurisdictions all over the world, on how they are utilizing CAMA and GIS to improve their valuations and processes. We highly recommend it!

Innovation Grants Available

Because most U40s can’t afford the out-of-pocket expense to attend IAAO conferences and many are not yet part of the office management team with travel and training budgets,

the IAAO Executive Board has generously funded the U40 Leadership Lab Innovation Grants. In its second year, the 2017 grants were expanded to send one applicant to the GIS/CAMA conference and many more to the Annual Conference in Las Vegas. Last year seven applicants received grants that allowed them to attend the Tampa conference. Of those seven, four presented “The Magic of Innovation” session specifically focused on the office contributions of U40s.

To qualify for the GIS/CAMA Innovation Grant, members

To qualify for the GIS/CAMA Innovation Grant, members under 40 must complete an application and explain how they have implemented a creative idea that has had a tangible and positive impact on the processes or procedures in their jurisdiction.

under 40 must complete an application and explain how they have implemented a creative idea that has had a tangible and positive impact on the processes or procedures in their jurisdiction. Application forms are available online at www.iaao.org⇒Membership⇒Under 40 Leadership Lab.

Submissions must be received at IAAO by post or electronic mail, scholarships@iaao.org, by January 31 at 5:00 p.m. CDT.

Information for grants for the Las Vegas Conference will be forthcoming in spring 2017. For additional information, e-mail Jake Parkinson at jparkinson@tooeleco.org.

Networking Opportunities

There will be plenty of opportunities to meet new or long-lost colleagues during planned networking events and after hours. Networking with other U40s is a great way to facilitate collaboration and make new friends. A GIS/CAMA networking event for U40s is being planned and will be published on the U40 Facebook page soon!

If this will be your first time going to a GIS/CAMA conference, be sure to introduce yourself to someone who presented a session, or even someone who wrote an article that you really liked or thought was informative. These people will make great connections, especially when you find yourself in a situation where you may need to ask for additional expertise and advice on a valuation model, or even ask someone from another jurisdiction how they handled a particular exemption process within their CAMA system. Networking is an important part of conference; be sure to take advantage of every opportunity to meet new people!

Lastly

As you can see, the annual GIS/CAMA Technologies Conference is not just for the “nerds” who talk about crazy algorithms or play with Greek Symbol Lego’s. It is for everyone who wants to learn more about the advances in technology that are being used within the assessment profession related to CAMA, modeling, and the various uses and integrations of GIS. So no matter if you are a newbie to the field, a U40, or someone with many years of experience, the GIS/CAMA conference is one that you will not want to miss!

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.

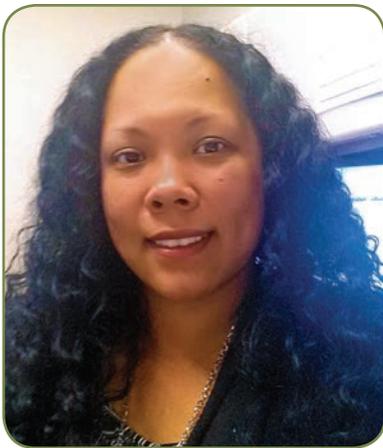


Daniel J. Fasteen is the CAMA & Systems Manager for the Dakota County (Minnesota) Assessor's Office. Dan has a master's degree in geography from the University of North Dakota (UND) and is currently pursuing a doctorate in research methodologies and applied statistics, also from UND. Daniel is chair of the IAAO Research Subcommittee.



New Member Profile: Angela Johnson

Kate Smith



Angela Johnson
Real Estate Analyst
Gloucester County Assessment Department
Gloucester, Virginia

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

Initially, I started working in the appraisal field by helping a family friend. I was assisting with data entry to earn extra money in college. It wasn't long before I was presented with an opportunity to begin working as a residential appraiser trainee. I've been a residential fee appraiser since 2001 and began working in assessment in 2013.

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

The assessment/appraisal field has evolved and is embracing new technology to improve efficiency and accuracy. I enjoy working in an environment that encourages me to learn and utilize new analysis tools and that incorporates new technological advances for field work as well.

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

Working in a small office means many projects require a team effort. It forces me to step outside of my residential box and expand my knowledge base. While I enjoy learning various aspects of the assessment field, this can be challenging at times.

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

I would probably be in a science-related job that requires laboratory work. I've always been drawn to analytics, but I like to be hands on as well.

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

Gloucester is a place that is rich in history. There are numerous examples of colonial architecture. Some places were visited by past presidents or owned by their relatives. The Historic Court Circle has several preserved historic buildings including the old courthouse and debtor's prison. The Inn at Warner Hall is a bed and breakfast that was originally a waterfront plantation created in 1642 by George Washington's great-great grandfather. Anyone who loves history and period architecture would enjoy visiting here. For those that love the water, Gloucester is located on the Middle Peninsula and is bordered by the York River and Chesapeake Bay. The water is a way of life for many people here.

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

Outside of work, my hobbies include traveling, reading, and cultural festivals. I enjoy learning about different cultures and traveling to new places. I also love history and visiting historic sites.

IAAO Renames Two Awards to Honor Influential Members

Jeff Spelman, CAE, and Terry Taylor, CAE, RES

The IAAO Membership Recognition Subcommittee is excited to announce the Executive Board's approval for renaming two of IAAO's prestigious awards as a tribute to members of great significance in the association. The International Award is now the Ian W. McClung International Award and the Distinguished Research and Development Award is now the James A. Howze, CAE, Distinguished Research and Development Award.

Ian W. McClung served in 1982-1983 as IAAO's 48th president and was the second Canadian to hold that position (A.J.B. Gray was the first Canadian IAAO president serving 1966–1967). He is the first IAAO member outside of the United States, and the first Canadian, to have an IAAO award named in his honor.



Mr. McClung was a strong advocate for IAAO's international involvement for many years and worked to establish a joint professional journal with the International Property Tax Institute. He recruited numerous members from around the world and worked tirelessly to expand and enhance IAAO's global profile in property tax education and tax policy.

He was a representative for IAAO during the creation of appraisal standards leading to the establishment of USPAP and believed in collaboration with other organizations. McClung championed getting more members involved in IAAO activities and encouraged the participation of international members and younger members.

A fun memory of McClung for many long-time IAAO members involves him being dramatically accompanied by a troop of red-coat clad Royal Canadian Mounties at the 1983 IAAO Annual Conference in Vancouver, British Columbia.

McClung, who passed away in June 2009, worked as an assessing official at the provincial level in Ontario and later in the City of Calgary, Alberta.

Throughout his career and time on IAAO's Executive Board and numerous committees, he was an example of professionalism and a promoter of all that IAAO can offer the world. Shortly after his death, his wife, Annabelle McClung, was honored by IAAO at the 2009 Annual Conference in Louisville.

James "Jimmy" A. Howze, CAE, is widely recognized as one of the earliest developers of computer-assisted mass appraisal (CAMA) in the United States, and he was the first assessor in Florida to earn the CAE designation. His work on computerization and software development in the early 1960s was groundbreaking, and his commitment to advancing the profession was unwavering.



Mr. Howze began his assessment career in the 1950s with Manatee County, Florida. His education and experience in civil engineering gave him the background to think of ways computers could aid in mass appraisal. Acceptance was slow at times, but his Howze-A-Matic (as his system was first known) gained a following, and numerous jurisdictions in Florida utilized his software or looked to him for assistance. Eventually, he went on to start his own company and continue work as a visionary for CAMA systems.

In the January 2009 *Fair & Equitable* (available in LibraryLink), IAAO member Bill Wadsworth, then chair of the Research Committee, wrote an article interviewing Howze for the celebration of IAAO's 75th anniversary. It is great reading for more details of Howze's early research on computerization of the assessment process as a tool to improve the quality and accuracy of taxpayer records and appraisals.

Howze revolutionized the entire valuation industry. He passed away in November 2009, and his contributions to the profession have proved invaluable.

Naming of IAAO Awards

The Ian W. McClung International Award and the James A. Howze, CAE, Distinguished Research and Development Award follow a tradition in IAAO to provide special recognition to outstanding regular members, associate members or IAAO staff by naming an award in their honor. IAAO also has a strong tradition of naming scholarship funds after members, often as a memorial.

Naming an award in honor of an IAAO member or staff member strengthens the organization. The named award connects current IAAO members to those who have gone before in the profession. Most IAAO members have been helped and encouraged by older members to get more deeply involved in the association, complete a designation, or grow a career. Recognition of the bond between the past and the coming generations makes IAAO stronger and helps fulfill the goals and mandates of Vision 2020.

History of the IAAO Awards Program

IAAO has had a successful awards program for 64 years. The earliest awards began in the 1950s. The Most Valuable Member Award, arguably the most prestigious award of the organization, was established first in 1952 (and later renamed for Clifford B. Allen, 1970 IAAO President). The John C. Donehoo Essay Award, named for the first IAAO president, followed in 1953. In 1958, IAAO added the Kenneth J. McCarren Award, named for IAAO's second president, for recruiting the most new members as well as the John A. Zangerle Award, named after IAAO's third president, for assessment-related publications.

The organization now presents 21 awards recognizing professional excellence and service within IAAO. The Membership Recognition Subcommittee selects winners in 13 categories. Other winners are chosen by the Instructor Relations Subcommittee, Professional Designations Subcommittee, Associate Member Subcommittee, and Professional Development Committee.

Members Deserve Recognition, Submit IAAO Award Nominations

Terry Taylor, CAE, RES, current chair of IAAO's Membership Recognition Subcommittee, said, "From my experience, the IAAO Awards are in good shape. Many categories are very competitive with lots of nominees...this subcommittee reviewed close to 50 nominations last year."

Mr. Taylor also said, "Subcommittee members often look for a 'wow' factor in a nomination. We look for a nomination that provides value for IAAO members and that will make someone sit up and say, 'What a great idea. We've got to try that in our jurisdiction,' or 'This is a new innovation that addresses a problem we've faced for years.'"

Taylor and past chair Jeff Spelman, CAE, agree there is room for improvement in the awards process. Spelman said, "We'd like to encourage more nominations in several categories. Member of the Year and Emerging Professional, for example, sometimes only have a few nominations. Some people are modest and don't like to nominate themselves. We'd like to see Chapters and Affiliates or other IAAO committees step up and submit nominations for outstanding members because they see accomplishments that ought to be recognized."

Taylor and Spelman also agree that it's important for jurisdictions of all sizes to participate as well. Large assessors' offices or state agencies often have more resources, but they don't have a monopoly on innovation or creativity. A small jurisdiction doing more with less is often more impressive than a larger unit of government with lots of staff.

"If there's one thing the subcommittee has looked for in the past," Taylor said, "it's innovation, especially the use of smart technology. We'd like to see the member recognition process help get out the word on new innovations that other jurisdictions might find useful."

Name of Award	Year Established
Clifford B. Allen Most Valuable Member Award	1952
John C. Donehoo Essay Award	1953
John A. Zangerle Award	1958
Kenneth J. McCarren Award	1958
Bernard L. Barnard Outstanding Technical Essay Award	1967
Harry Galkin Award	1968
Verne W. Pottorff, CAE, Professional Designee of the Year Award	1969
James A. Howze, CAE, Distinguished Research and Development Award	1983
Member of the Year Award	1983
Distinguished Assessment Jurisdiction Award	1983
Public Information Program Award	1984
Property Tax Achievement Award	1985
Outstanding Chapter/Affiliate Award	1989
Ian W. McClung International Award	1990
Virginia Cup	1990
IAAO Journalism Award	2002
Stacey Ford Award	2002
Instructor of Excellence Award	2005
Rosalyn Johnston Award	2006
Professional Development Lifetime Achievement Award	2012
Emerging Professional Award	2014



Look for the 2017 Awards Program brochure in the February Fair & Equitable and online at IAAO.org! Nominations are due by May 1, 2017.

Laos, Ireland

Viorel Gogu, PhD

Arizona

Mark De Los Reyes

Veronica Figueroa

Billie Kurek

Rachelle Z. Leibsohn

Stephany Price

Damian Santillan

California

Shu-lin Ron Hsueh

Connecticut

Marsha L. Benno

Florida

Pedro Alfaya

Andres A. Ayala

Brian P. DeAndrea

Opal B. Hudson

Marie A. Thornton

Annette Vann

Holly C. Wagner

Grady H. Williams

Illinois

Andrea Pancrazio

Indiana

Terrance L. Dorousseau

Iowa

Raymond L. Armel

Nikki L. Carrick

Christina Gonzalez

Timothy J. Konrad

Neil E. Morgan

Barbara A. Smith

Mark Taylor

Kansas

Ralph E. Lopez

Peter F. Reveles

Maine

William Brunelle

Michigan

Audrey Bellamy

Cynthia J. Burton

Yvette S. Childress

Adam T. Crawford

Charles Ericson

Bradley J. Fisher

Michelle J. Gatson

Devon Hall

Daryl L. Hardy

Lorraine T. Harris

Jennifer M. Hock

Matthew R. Kirwin

Adam Million

Stefanie O'Neal

Audrey D. Pogue

Minnesota

Alyssa Hamilton Browne

Corey J. Erickson

Dell R. Sanko

North Carolina

Lisa Carey

Thomas L. Dale

Donna S. Davis

Jody A. Fowler-Lemmond

Sheila Garner

Suzanne W. Guthrie

Paul B. Harrison

Thomas E. Holding

Christopher Joel Lambert

Deborah Shortt

Brittany Simmons

Darlene D. Stanley

Kelby Tate

North Dakota

Chris DeVries

Sandy Fossum

KayCee Lindsey

Stephen Rolczynski

Ohio

Anne Maynard

Oklahoma

April Cathey

Blake A. Ellis

Sheila L. Stout

Oregon

Patrick D. Tisdale

South Carolina

Serge D. Sombie

Tennessee

Vivian Wilhoite

Texas

Matthew J. Bankhead

Jeffrey M. Dagley

Diego Espinoza

PaulScott Randolph

Natalie Reis

Chona M. Roberson

Virginia

Kevin C. Greenlief

Douglas Kent Wood

Washington

Erik S. Nelson

Wisconsin

Anjanette Lopez

FOUNDATION NEWS

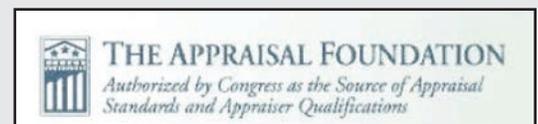
TAF CALENDAR

ASB PUBLIC MEETING: February 3, 2017, Dallas, TX

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



Second Exposure Draft of Proposed Changes to the Real Property Appraiser Qualification Criteria

The AQB received over 170 written comments in response to the exposure draft issued on September 15, 2016. The comment deadline was November 4, 2016. The AQB did not adopt any of the proposed changes in the second exposure draft, and plans to issue a third exposure draft in March 2017, which will further refine the proposals made thus far. The third exposure draft will focus on experience requirements as well as a possible alternative track for experienced Licensed Residential appraisers who lack a 4-year degree, but may want to move to the Certified Residential level.

The Board is assembling a panel of experts to develop revised requirements for “practicum courses,” which are now referred to as “practical applications.” The Board looks forward to exploring additional paths for individuals seeking an appraiser credential to obtain experience without a traditional client.

2017 Call for Presentations

IAAO Annual International Conference on Assessment Administration • Las Vegas, Nevada • September 24–27, 2017

Presentations are requested for the IAAO Annual International Conference on Assessment Administration. Submissions can be made online at www.iaao.org/Call_For_Presentations16. The deadline to receive submissions is January 30, 2017.

The Annual Conference Content Subcommittee has defined the following educational topic areas for the 2017 annual conference. The goal of the Committee is to offer attendees the knowledge and tools to do their jobs more effectively and to make their jurisdictions/organizations more successful through a broad range of sessions. Presentations in addition to those outlined by the Committee are welcomed and encouraged.

Commercial Property

Submissions in this category should address valuation issues related to commercial or industrial real property. Topics can be general or use-specific and may include, but are not limited to:

- Big box/dark stores
- Golf courses
- Large industrial properties
- Assisted living and other senior housing valuation
- Subsidized housing
- Cap rate development
- Replacement versus reproduction costs
- Highest and best use
- Unique and specific property type appraisals

Personal Property

Submissions in this category should address issues related to personal property. Topics could be general or use-specific and may include, but are not limited to:

- Cell towers
- Machinery and equipment valuation
- Defending value: single vs. mass appraisal
- Manufactured homes
- Aircraft
- Is it real or personal?
- Developing an auditing program
- Useful lives of technology equipment
- Improving the processing of returns
- Alternative energy equipment (solar, wind, hydro, thermal or other renewables)

Residential

Submissions in this category should focus on residential appraisal issues. Topics may include, but are not limited to:

- Model Development
- Green construction

- Defining neighborhoods and market areas
- Construction materials, class and quality
- Valuing high-end homes
- Property inspection best practices
- Desktop vs. physical inspections
- Valuing land in built-out communities
- AVMs, regression and statistical analysis

Agricultural

Submissions in this category should focus on agricultural issues. Topics may include, but are not limited to:

- Farmland valuation
- Water considerations in Agricultural valuation
- Developing crop rates
- Effects of citrus disease on valuation
- Sources of agricultural industry information
- Marijuana farms and grow houses
- Hydroponic farming

Management and Personal

Submissions in this category should focus on methods to enhance management processes, personal growth and career advancement. Topics may include, but are not limited to:

- Mastering public speaking
- Effective communication skills
- Tools and resources for career advancement
- Public outreach and education
- Recruitment and retention
- Leadership
- Improving productivity
- Designation program
- Employee recognition
- Improving and maintaining morale
- Multi-generation integration

Legal and Legislative

Submissions in this category should focus on legal and legislative issues that impact the assessment profession. Topics may include, but are not limited to:

- USPAP and the assessor
- Aligning office practices with statutes and rules
- Legislative changes and their consequences
- Exemptions
- Capping and assessment/tax limitations
- Ownership transfers
- Recent court decisions and legislative update
- Appeal and litigation strategies

Technology Trends and Tools

Submissions in this category should focus on the benefits and challenges of the latest technologies available to assessment jurisdictions. Topics may include, but are not limited to:

- Excel skills and applications
- Open source software
- Website enhancement
- GIS in assessment administration
- Electronic filings
- Enhancing tech support
- Integrating mobile devices
- Drones in the assessment industry
- Maximizing software potential
- Cost-benefit analysis
- Intergovernmental collaboration

International

Submissions in this category should focus on a wide variety of topics important to assessment professionals around the world. Topics may include, but are not limited to:

- International appraisal organizations
 - Valuing ancient properties
 - International valuation standards
 - Implementing mass appraisal
 - Legal environment challenges
- Emerging Issues

Submissions in this category should focus on emerging trends in assessment administration. Topics may include but are not limited to:

- Vertical equity
- Big Box valuation
- Succession planning
- Body of Knowledge
- Renewable energy
- Introduction to open source
- Market analysis with limited data
- Tiny houses



For questions, contact Conference Content Subcommittee staff liaison, Leann Ritter at ritter@iaao.org or 816-701-8161.

BY LOCATION
ALABAMA
102—Income Approach to Valuation

Hoover, February 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
311—Residential Modeling Concepts

Phoenix, January 23–27, 2017

601—Cadastral Mapping: Methods and Applications

Phoenix, January 30–February 3, 2017

400—Assessment Administration

Phoenix, February 6–10, 2017

331—Mass Appraisal Practices and Procedures

Phoenix, February 13–17, 2017

850—CAE Case Study Review Workshop

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

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

Tampa, May 22–26, 2017

300—Fundamentals of Mass Appraisal

Tampa, May 22–26, 2017

332—Modeling Concepts

Tampa, May 22–26, 2017

402—Tax Policy

Tampa, May 22–26, 2017

102—Income Approach to Valuation

Lake Mary, August 7–11, 2017

112—Income Approach to Valuation II

Lake Mary, August 7–11, 2017

333—Residential Modeling Applications

Lake Mary, August 7–11, 2017

601—Cadastral Mapping: Methods and Applications

Lake Mary, August 7–11, 2017

The Florida DOR sponsors the offering listed above. For more details, contact ptotraining@dor.state.fl.us

GEORGIA
400—Assessment Administration

Hartwell, January 23–27, 2017

The Georgia Chapter of IAAO sponsors the offering listed above. For more details, contact John Scott 912/764-0116.

HAWAII
932—Restructuring Income/Expense Statements

Kauai, February 3, 2017

931—Reading and Understanding Leases

Molokai, February 10, 2017

Scott G. Winter Training and Consulting sponsors the offerings listed above. For more details, contact Scott Winter 414/233-3350 or scottwinter626@gmail.com.

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.

INDIANA
151—National USPAP

Indianapolis, January 23–25, 2017

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

IOWA
101—Fundamentals of Real Property Appraisal

Clive, January 16–20, 2017

402—Tax Policy

Clive, January 16–20, 2017

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

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.

917—How to Critique an Appraisal

Wichita, March 1, 2017

The South Central Kansas Regional Chapter of IAAO sponsors the offering listed above. For more details, contact Jennifer Archer 316/660-5486 or jennifer.archer@sedgwick.gov.

311—Residential Modeling Concepts

Olathe, February 20–24, 2017

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

LOUISIANA
101—Fundamentals of Real Property Appraisal

Baton Rouge, February 13–17, 2017

300—Fundamentals of Mass Appraisal

Baton Rouge, February 13–17, 2017

500—Assessment of Personal Property

Baton Rouge, February 13–17, 2017

102—Income Approach to Valuation

Baton Rouge, April 10–14, 2017

312—Commercial Industrial Modeling Concepts

Baton Rouge, April 10–14, 2017

402—Tax Policy

Baton Rouge, April 10–14, 2017

201—Appraisal of Land

Baton Rouge, May 15–19, 2017

400—Assessment Administration

Baton Rouge, May 15–19, 2017

600—Principles and Techniques of Cadastral Mapping

Baton Rouge, May 15–19, 2017

151—National USPAP

Baton Rouge, June 19–21, 2017

151—National USPAP

Baton Rouge, June 21–23, 2017

The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charlie Henington 318-226-6711 or assessor@caddoassessor.org. Web page www.louisianaassessors.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

931—Reading and Understanding Leases

Kearney, February 9, 2017

931—Reading and Understanding Leases

Lincoln, February 10, 2017

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.

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

311—Residential Modeling Concepts

Austin, January 23–27, 2017

402—Tax Policy

Austin, January 30–February 3, 2017

600—Principles and Techniques of Cadastral Mapping

Houston, February 6–10, 2017

601—Cadastral Mapping: Methods and Applications

Houston, February 13–17, 2017

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

Texas 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 and Applications

Fredericksburg, June 12–16, 2017

The Virginia Department of Taxation sponsors the offering listed above. For more details, contact Terry Born 804/786-4091.

WISCONSIN

102—Income Approach to Valuation

Milwaukee, February 20–24, 2017

Scott G. Winter Training and Consulting sponsors 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

January 16–20, 2017, Iowa (Clive)
 February 13–17, 2017, Louisiana (Baton Rouge)
 March 6–10, 2017, Texas (Houston)
 March 27–31, 2017, Ohio (Columbus)
 May 15–19, 2017, Nebraska (Columbus)
 May 22–26, 2017, Florida (Tampa)
 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 (Hoover)
 September 18–22, 2017, Ohio (North Canton)
 October 9–13, 2017, Texas (Austin)

Course 102—Income Approach to Valuation

February 13–17, 2017, Alabama (Hoover)
 February 20–24, 2017, Wisconsin (Milwaukee)
 March 6–10, 2017, Mississippi (Starkville)
 March 6–10, 2017, Florida (Tallahassee)
 April 10–14, 2017, Louisiana (Baton Rouge)
 June 12–16, 2017, Virginia (Fredericksburg)
 August 7–11, 2017, Florida (Lake Mary)
 August 28–September 1, 2017, Kansas (Topeka)
 October 16–20, 2017, Texas (Austin)
 November 6–10, 2017, Tennessee (Mt. Juliet)

Course 112—Income Approach to Valuation II

June 12–16, 2017, Virginia (Fredericksburg)
 August 7–11, 2017, Florida (Lake Mary)
 November 13–17, 2017, Texas (Austin)

Workshop 150—Mathematics for Assessors

August 14–16, 2017, Wyoming (Cheyenne)

Workshop 151—National USPAP

January 23–25, 2017, Indiana (Indianapolis)
 March 21–23, 2017, Tennessee (Mt. Juliet)
 June 19–21, 2017, Louisiana (Baton Rouge)
 June 21–23, 2017, Louisiana (Baton Rouge)

October 16–17, 2017, Texas (Houston)

December 11–12, 2017, Texas (Austin)

Workshop 155—Depreciation Analysis

March 22–23, 2017, Illinois (Normal)
 August 9–10, 2017, Illinois (East Peoria)

Course 201—Appraisal of Land

March 6–10, 2017, Florida (Tallahassee)
 March 20–24, 2017, Alabama (Hoover)
 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

February 13–17, 2017, Louisiana (Baton Rouge)
 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)
 August 7–11, 2017, Nebraska (Kearney)

Course 311—Residential Modeling Concepts

January 23–27, 2017, Arizona (Phoenix)
 January 23–27, 2017, Texas (Austin)
 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)
 July 24–28, 2017, Tennessee (Mt. Juliet)

Course 331—Mass Appraisal Practices and Procedures

February 13–17, 2017, Arizona (Phoenix)
 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 (Topeka)
 May 22–26, 2017, Florida (Tampa)
 June 12–16, 2017, Virginia (Fredericksburg)
 September 11–15, 2017, Wyoming (Cheyenne)
 October 2–6, 2017, Nebraska (Lincoln)
 October 30–November 3, 2017, Texas (Houston)

Course 333—Residential Modeling Applications

June 12–16, 2017, Virginia (Fredericksburg)
 March 27–31, 2017, Arkansas (Little Rock)
 August 7–11, 2017, Florida (Lake Mary)

Course 400—Assessment Administration

January 23–27, 2017, Georgia (Hartwell)

February 6–10, 2017, Arizona (Phoenix)

March 6–10, 2017, Florida (Tallahassee)

March 27–31, 2017, Connecticut (Rocky Hill)

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

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

June 12–16, 2017, Virginia (Fredericksburg)

July 10–14, 2017, Alabama (Hoover)

July 17–21, 2017, Kansas (Wichita)

July 24–28, 2017, Ohio (North Canton)

Course 402—Property Tax Policy

January 30–February 3, 2017, Texas (Austin)
 January 16–20, 2017, Iowa (Clive)
 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)

Course 500—Assessment of Personal Property

February 13–17, 2017, Louisiana (Baton Rouge)
 August 7–11, 2017, Tennessee (Mt. Juliet)

Course 600—Principles and Techniques of Cadastral Mapping

February 6–10, 2017, Texas (Houston)
 May 15–19, 2017, Louisiana (Baton Rouge)
 June 26–30, 2017, Tennessee (Mt. Juliet)
 July 10–14, 2017, Missouri (Mt. Vernon)

Course 601—Cadastral Mapping, Methods & Applications

January 30–February 3, 2017, Arizona (Phoenix)
 February 13–17, 2017, Texas (Houston)
 March 20–24, 2017, Mississippi (Starkville)
 June 12–16, 2017, Virginia (Fredericksburg)
 August 7–11, 2017, Florida (Lake Mary)
 October 2–6, 2017, Wyoming (Lander)

Workshop 850—CAE Case Study Review

March 13–15, 2017, Arizona (Phoenix)

Workshop 851—RES Case Study Review

March 15–17, 2017, Arizona (Phoenix)

Workshop 852—AAS Case Study Review

April 10–12, 2017, Arizona (Phoenix)

One-Day Forum 917—How to Critique an Appraisal

March 1, 2017, Kansas (Wichita)

One-Day Forum 931—Reading and Understanding Leases

February 9, 2017, Nebraska (Kearney)
 February 10, 2017, Nebraska (Lincoln)
 February 10, 2017, Hawaii (Molokai)

One-Day Forum 932—Restructuring Income/Expense Statements

February 3, 2017, Hawaii (Kauai)

Congratulations to the new IAAO officers and board members who began their terms in January 2017.



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Election results are also available at www.iaao.org

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5 Years

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Jeremy K. Akins, Alamance County, Graham, NC
Christine Allen, Ocean County Board of Taxation, Toms River, NJ
Geri Ambrosio, Ocean County Board of Taxation, Toms River, NJ
Frank William Bacon, Jr, Virginia State Corp Public Service Taxation, Richmond, VA
James O. Barker, City of Richmond Assessor's Office, Richmond, VA
Otchere Bediako, City of Lethbridge Assessment Dept., Lethbridge, AB, Canada
Kathy Beith, Washington Department of Revenue, Olympia, WA
Kaleb D. Blount, Collin Central Appraisal District, McKinney, TX
Tommy J. Boondry, Chatham County Board of Assessor, Savannah, GA
Sherri L. Brewer, Adams County Assessor's Office, Ritzville, WA
Kala Briggs, King CAD, Guthrie, TX
Franco A. Coladipietro, Amari & Locallo, Chicago, IL
Michael W. Cole, Davis County Assessor's Office, Layton, UT
Christopher G. Cothran, Florida Power & Light Co., Juno Beach, FL, United States
Arlene Crooke, Marion County, Indianapolis, IN
James M. Cummings, Robeson County, Pembroke, NC
Robert D. Day, CAE, Kentucky Finance Cabinet, Morehead, KY
Neal K. Dethlefs, Howard County, Saint Paul, NE, United States
Stanley H. Dixon, Ohio Department of Taxation, Columbus, OH
Elizabeth Gordon, Marion County Appraiser's Office, Ocala, FL
Angela M. Guernsey, Ross Twp Assessor, Merrillville, IN
James A. Gunter, Chatham County Board of Assessor, Savannah, GA
Glenn Harrison, Ocean County Board of Taxation, Tom's River, NJ
Lee C. Herbst, Marion County Appraiser's Office, Ocala, FL
Heather Hiller, Pottawattamie County Assessor's Office, Council Bluff, IA
Jennifer S. Hunter, Madison County, London, OH
Tina M. Ireland, BC Assessment Authority, Victoria, BC, Canada
James E. Johnson, Sampson County, Clinton, NC
Trenton D. Johnson, Capitol Appraisal Group, LLC, Austin, TX
Norman Denton Keltner, Wichita Appraisal District, Wichita Falls, TX
Mika Koyama, Clay County Assessor's Office, Liberty, MO
Roxie R. Locklear, Robeson County, Saint Pauls, NC
Teresa E. Lopez, Bernalillo County Assessor, Albuquerque, NM
Peter Maher, Ocean County Board of Taxation, Jackson, NJ
Thomas Mancuso, Plainsboro Township, Plainsboro, NJ
Betty A. Martinez, Los Alamos County Assessor's Office, Los Alamos, NM
Sandra L. Martinez, San Juan New Mexico, Aztec, NM
Milagros Millan-Garcia, Town of Darien, Darien, CT
Joseph Minicozzi, Urban 3, LLC, Asheville, NC
Nicholas C. Montenegro, Esq, Ocean County Board of Taxation, Pt Pleasant, NJ
Mary Moriarty-Adams, Marion County, Indianapolis, IN
Daniel P. Murphy, City of Racine, Waterford, WI
Janelle A. Pender, Ada County Assessor's Office, Boise, ID
Brian K. Peterson, Wichita Appraisal District, Wichita Falls, TX
Wayne B. Pickering, Town of Victor, Victor, NY
Cesario S. Quintana, NW Property Tax Division, SANTA FE, NM
Robin Reaves, Marion County Appraiser's Office, Ocala, FL
Chelsea E. Skuby, Ocean County Board of Taxation, Brick, NJ
Keith W. Smith, Pulaski County Assessor's Office, Little Rock, AR
Susan P. Smith, Escambia County Property Appraiser's Office, Pensacola, FL
Dawn A. Steckelberg, Union County, Elk Point, SD

Michele M. Stryker, Clay County Assessor's Office, Liberty, MO
Clinton J. Swett, Town of Brunswick, Freeport, ME
Melissa A. Tetrick, Marion County, Indianapolis, IN
Terry Tolbert, Chatham County Board of Assessor, Savannah, GA
Marjorie Troidl, Schoharie County RPTS, Schoharie, NY
Brenda A. Tutela, Ocean County Board of Taxation, Toms River, NJ
Nicole Webb, Marion County, Indianapolis, IN
Landon E. Wehlage, City of Lethbridge Assessment Dept., Lethbridge, AB, Canada
Patrick Zaimes, Polk County Assessor's Office, Des Moines, IA
Jake Zimmerman, St Louis County Assessor's Office, Saint Louis, MO

10 Years

Korea Association of Property Appraisers, Seocho-Gu, Seoul, Korea, Republic of
James D. Baker, Grand Traverse County, Traverse City, MI
Robert J. Branstetter, Warren County, Bowling Green, KY
Yorka M. Crespo, RES, Fairfax County Department of Tax Administration, Kitchener, ON, Canada
Jeffrey D. Gardner, East Feliciana Parish, Clinton, LA
Linnell Montisano Geronda, Town of Rumford, Rumford, ME
Kathy Goetsch, Davison County, Mitchell, SD
Marie E. Holyfield, CMS, Shelby County Assessor of Property, Lakeland, TN
Jim W. Jacobs, RES, Clark County Assessor's Office, Las Vegas, NV, United States
Daniel J. Kenny, City of Bridgeport, Bridgeport, CT, United States
Joseph F. Locallo, Jr, Amari & Locallo, Chicago, IL
Debbi E. Mason, Lockport Township, Lockport, IL, United States
Garry Pauls, RES, Saskatchewan Assessment Management Agency, Maidstone, SK, Canada
Katrina Scarborough, Osceola County, Kissimmee, FL
Sheila Schauff, Riley County Appraiser's Office, Manhattan, KS
Peter D. Verros, Esq, Verros, Lafakis & Berkshire, PC, Chicago, IL
Michael Vestal, Keystone Allied, LLC, Pittsburgh, PA
Barbara A. Winters, Oldham County, La Grange, KY

15 Years

Tod Buckvar, Realty Tax Challenge, Melville, NY
Ronald F. Campea, Pulaski County Assessor's Office, Little Rock, AR
Kenneth W. Pennington, Osceola County, Kissimmee, FL
James A. Pinkston, Arkansas Assessment Coordination Dept, Mountain View, AR
Barb A. Sali, CAE, City of Regina, Regina, SK, Canada
Ned Storla, CAE, City of Coon Rapids, Coon Rapids, MN
Angela J. Wright, Montgomery County, Independence, KS

20 Years

Amy L. DeHaan, Garfield Charter Township, Traverse City, MI
Jeffrey Dexter, Cost Reduction Services Group LLC., Arlington, VT
Chester Gryski, Conway Davis Gryski Barristers, Toronto, ON, Canada
Dustin B. Hinrichs, CAE, Dakota County Assessing Services, Hastings, MN
Robert T. Lehn, Pickett & Company, Inc., Dallas, TX
Scott D. Lyons, CAE, Dakota County Assessing Services, Hastings, MN
William S. McCampbell, Louisiana Tax Commission, Alexandria, LA, United States
Robert McRae, The Aegis Group, LLC, Nashville, TN
Joel C. Miller, CAE, Dakota County Assessing Services, Hastings, MN
Teresa A. Mitchell, CAE, Dakota County Assessing Services, Hastings, MN
Michael R. Welsh, Metcalfe County PVA Office, Edmonton, KY

25 Years

Glenn E. Bickford, RES, Tennessee Division of Property Assessment, Rock Island, TN
William A. Black, RES, Sedgwick County Appraiser's Office, Bentley, KS
Dennis Deegear, Duff & Phelps, LLC, Austin, TX, United States
Paul Goulet, PEGoulet, Property Tax Advisor, London, ON, Canada
Bert Hartsfield, Leon County Property Appraiser's Office, Tallahassee, FL
Debbie K. Larson, Lincoln County, Kemmerer, WY
Chris E. Morlan, AAS, Sedgwick County Appraiser's Office, Wichita, KS
James L. Pence, Florida Valuation Services Inc, Hobe Sound, FL
Lori L. Reedy, AAS, Harper County Appraiser, Anthony, KS
William H. Steinhart, Appraisal Consultants Corporation, Livingston, NJ, United States
Wayne A. Voss, Randolph County, Chester, IL, United States
Cheryl M. Williams, Bellflower, CA
Patricia Wright, New Jersey, Trenton, NJ
Janice D. Yoder, Sedgwick County Appraiser's Office, Wichita, KS

30 Years

Timothy P. Brummer, Pottawattamie County Assessor's Office, Council Bluffs, IA
William F. Kealy, Pottawattamie County Assessor's Office, Council Bluffs, IA

35 Years

Walter E. Kent, Jr, Town of Old Lyme, Old Lyme, CT, United States
Steven D. Martin, Summit County Assessor's Office, Coalville, UT
Jeffery W. Spelman, CAE, Edmond, OK, United States

40 Years

S. Steven Juda, Town of Newington, Newington, CT
Donald J. Ross, Jr, Town of Fairfield, Fairfield, CT



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Calendar of Events

Local • Regional • International

Indiana County Assessors Association

2017 ICAA Winter Conference
January 24–27, 2017
Indianapolis, Indiana
<http://www.inassessors.com/conference/>

Texas Association of Appraisal Districts

2017 TAAD Conference
February 19–22, 2017
Houston, Texas
<http://taad.org/conference/>

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
<http://www.ncraao.org>

Minnesota Association of Assessing Officers

2017 MAAO Fall Conference
September 10–13, 2017
Duluth, Minnesota
http://www.mnmaao.org/index.php?option=com_mc&view=mc&mcid=9

Northeast Regional Association of Assessing Officers

2018 NRAAO Conference
April 29 to May 3, 2017
Quincy, Massachusetts
<http://www.nraao.org/about/future-conference-locations/>

Submit event information with name, date, place, and contact information to bennett@iaao.org.

Connecticut Assessors Preserve Their History

CAAO Research/Historian Committee

On December 21, 1994, the Executive Board of the Connecticut Association of Assessing Officers (CAAO) formed the Research/Historian Committee. The purpose of this committee was to write the history of the CAAO and the history of the Connecticut assessment profession.

Writing the history of any organization is by no means an easy task. Writing the history of the CAAO presented some difficult and challenging assignments, but it also had a number of positive outcomes.

A positive note was the ingrained belief, of committee members, that the recording of history is an important part of informing future generations of assessors how their forefathers established, maintained, and improved their organization. The committee letterhead includes a slogan, not originated by the committee but adopted by it, stating, “Retention of current events will prevent the loss of history for future generations.” This is a profound statement about the importance of preserving knowledge for future generations.

On the Committee letterhead there is a slogan, not originated by the Committee but adopted by it, that states; “Retention of current events will prevent the loss of history for future generations.” This is a profound statement about why it is important to pass down knowledge to future generations.

Another positive note was that the history of CAAO runs somewhat parallel with the history of IAAO. The first meeting of the National Association of Assessing Officers (NAAO), forerunner of IAAO, was held September 17–19, 1934. The formation of the Assessing Officials Association of Connecticut, forerunner to CAAO, occurred on January 14, 1935.

A member of the NAAO formation committee was Bridgeport, Connecticut, Assessor William Connelly. Another connection with IAAO history was the presentation of the first Certified Assessment Evaluator (CAE) designation to Waterbury, Connecticut, Assessor Aldro Jenks. Over the long history of CAAO and IAAO, Connecticut has seen five of its assessors become president of IAAO.

Putting the Wheels in Motion

The first step is always the biggest, Where do we start? The span between the time that CAAO first started and the inception of the research committee was 59 years. There wasn't going to be any help from the founding fathers, so the committee made the following decisions. Starting around 1999–2000, the committee began gathering any and all available documents and articles about the CAAO.

Note that the committee was formed in 1994, but the real activity did not start until around 1999–2000. It was at that point that the committee sought information instead of waiting for assessors to send information to the committee. Available from the Connecticut State Library were documents pertaining to the minutes of the formation of the association on January 14, 1935, minutes of the first state meeting on December 30, 1935, and a copy of the first constitution of the association.

Available from the Institute of Public Service at the University of Connecticut, where the CAAO Assessor School is located, was a lengthy article on the history of CAAO by Extension Professor Edward T. Dowling of the Institute of Public Service and an article by Assistant Professor Edward Sember of the Institute of Public Service, “50 Years of Assessor Training in Connecticut.” Other articles and documents, although not as old, pertained to the state certification program, the assessors' newsletter, website, motor vehicle committee, and other miscellaneous articles.

Next Step Was Gigantic

With the documentation side of the program filling up, the committee added another feature to get the ball rolling. The idea of interviewing retired assessors who have made a contribution to the association was adopted and became an instant success. The committee selected some 21 retired assessors to be interviewed; the first interview was scheduled for November 19, 2001.

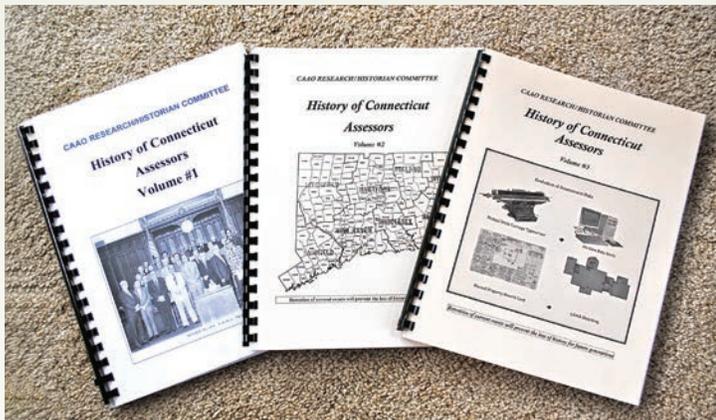
The interview process started with adopting a two-page questionnaire, which was mailed to future interviewees to prepare them for the interview. The committee established a set location and a standard time for the interviews. Before each interview, the committee does some background homework on the interviewee so it can bring out the best historical information that the interviewee can provide. Currently, all the committee's interviews are being held at this same location and are recorded.

As a result of reviews of early interviews, questions were revised to avoid any appearance of “incomplete” documentation and to ensure that questions generated informative and enlightening answers while placing personal perspectives into the shared history. It was hoped that this would avoid the worst thing that can happen during an interview—coming up short because of a lack of information. In addition, the committee discovered the use of two recorders should be the norm because at one of the early interviews the single tape recorder broke down and the entire interview had to be rescheduled. As we continue to learn our history, the committee is better prepared to record it today.

Timely Publications

Gathering information on historical events of the association and interviewing assessors is planned so that every three years the committee completes a volume of the *History of Connecticut Assessors*. To date, three volumes have been completed, and another is planned for June 2017. Each volume is about 145 pages.

The committee has interviewed some 50 Connecticut assessors to date and also written stories on deceased assessors. Although these are not as long as the interviewee narratives, they are a very important part of recognizing those assessors who have contributed to the history of the Connecticut assessment profession.



Pictured above are the three publications on the History of Connecticut Assessors that the CAAO Research/Historian Committee have completed. The fourth volume will be published in June 2017.

When the first volume was completed, it was distributed by hand through the county assessors’ associations. The volumes are now on the CAAO website along with other historical documentation. The decision to distribute the publication every three years allowed those interviewed assessors to have their “stories” presented before the association in a timely fashion.

Other Duties of the Research/Historian Committee

The *History of Connecticut Assessors* is no doubt the biggest project that the committee has undertaken. We meet every month, except July, August, and December. Other projects include a document titled, *Abstract of the Single Assessors in Connecticut*, which lists all 169 town single assessors, the year they were appointed, and a history of the various assessing functions completed in their community, such as the town’s first CAMA revaluation, first GIS system, or the first photo on a property record card. This history is updated annually.

Other publications that the committee has completed are an *80th Anniversary Publication*, a collection of all the written essays and award articles, and a *Question and Answer Publication* on the history of state statutes and assessors. A question-and-answer column is also featured in each edition of the CAAO newsletter, *Assessoreporter*. In addition, the committee maintains reports and documents of historical importance. All this information is available on the CAAO website, caao.com.

Moreover, CAAO has secured a place among the archives and special collections of the Thomas J. Dodd Center of the University of Connecticut. This section of the University of Connecticut library system maintains items and documents of special significance to the State of Connecticut.

CAAO Structure Powers Historical Events

Connecticut has a proud history of assessment achievements. On August 21, 1944, the first School for Connecticut Assessors was established at the University of Connecticut. The school has served as one of the longest continuous assessment training schools in the country with a quality education that provides state certification for Connecticut assessors who have completed the five mandated assessment courses.

In October 1970, *Assessoreporter* was established as the official newsletter of CAAO. In September 1974, *Assessoreporter* was the recipient of the IAAO Zangerle Award as the best periodical publication of an assessors’ association or IAAO chapter.

In 1988, the CAAO established the first website for its association business. The website now includes a section for the publications and research reports issued by the CAAO Research/Historian Committee. All these programs have made Connecticut assessors better informed and educated and have provided a foundation for recording of the history of CAAO and the assessors within that organization.

The CAAO Research/Historian Committee has completed three volumes of the *History of Connecticut Assessors*. The fourth volume will be published in June 2017.

Property Assessment Valuation, Third Edition, eBook Available!

Property Assessment Valuation, Third Edition, is now available in digitally protected eBook format, soft cover, and hard cover. This 576-page book is now available in digitally protected eBook format, soft cover, and hard cover. It is an introductory text on assessment administration and basic appraisal principles for all training needs. The text contains substantial chapters on mapping, highest and best use, and personal property assessment. Bundles of the eBook and printed copy are also available.

Property Assessment Valuation is the recommended text for IAAO Courses 101: Fundamentals of Real Property Appraisal, 102: Income Approach to Valuation, 112: Income Approach to Valuation, and 500: Assessment of Personal Property.

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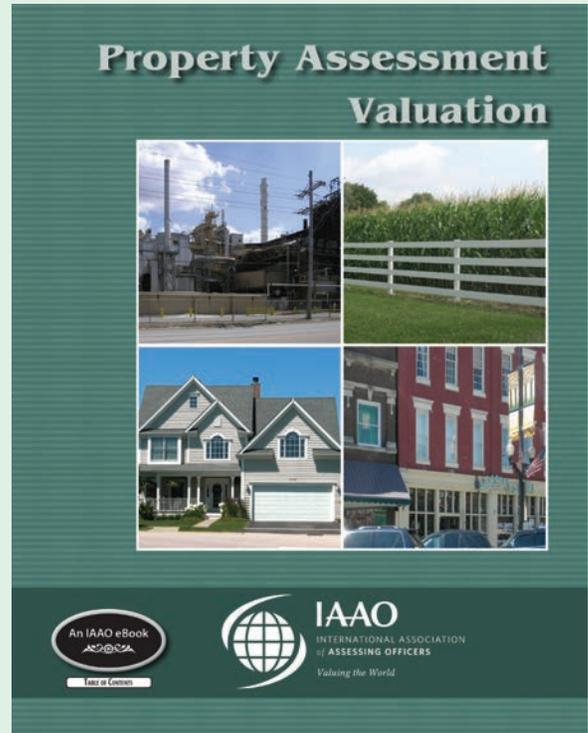
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2017 IAAO Webinar Schedule



Date	Title/Topic	Presenter	Description
January 18	Excel Can Do That?	David Cornell	This presentation highlights some of Excel's most useful, yet underutilized features.
February 8	GIS/CAMA	Josh Ledgerwood	What GIS/CAMA practices can do for you!
March 15	Building Your Professional Skill Set	Jake Parkinson	Write a press release, sharpen your skills, and learn how to strengthen your professional image.
April 19	Experts on Evidence	Paul Sanderson	This presentation provides appraisers and assessors with valuable information regarding the use of expert witnesses, and evidence in tax appeals.

www.iaao.org/webinars



IAAO LIBRARY SUBJECT GUIDE—GOLF COURSE VALUATION

A typical 18-hole golf course covers approximately 125–150 acres of land. The total landmass of golf courses in the United States is about half the size of the state of Connecticut.

Golf courses impact the economy. It is estimated that more than 25 million people annually spend 2.5 billion hours playing one of the nation's 17,000-plus golf courses. **The impact of golf facilities on the economy is \$20 billion annually.**

Golf courses impact the land and the people near them. A typical 18-hole golf course produces enough oxygen to support 4,000 to 7,000 people. Golf courses nationwide combine to filter 13 million tons of dust from the air annually. Golf courses have a cooling effect during hot summer months. The average temperature on the course is 5-7 degrees cooler than a residential area, and 7-15 degrees cooler than an urban setting. (Statistics from the GCSAA, Golf Course Superintendents Association of America)

ARTICLES AND BOOKS IN THE LIBRARYLINK CATALOG

(Log in to LibraryLink to download the full text or to request from the library.)

Golf Course Valuation (includes country clubs and resorts) Analysis and valuation of golf courses and country clubs, (2003) by Arthur E. Gimmy and Buddie A. Johnson. Chicago, IL: Appraisal Institute.

Appraising golf courses for ad valorem tax purposes, (2000) by Stephen R. Hughes and Kevin K Nunnick. Chapter in *A business enterprise value anthology*, edited by David C. Lennhoff. Chicago, IL: Appraisal Institute.

The business of golf, (Aug 1994) by Libby Howland. *Urban Land*, vol. 53 no 8, p. 45-50, 75-77.

Challenges in the appraisal of private golf clubs, (Oct 1998) by Martin E. Benson. *Appraisal Journal*, vol. 66 no. 4, p. 392-400.

The economic impact of golf course operations on local, regional, & national economies, (1992) by National Golf Foundation. Jupiter, FL: National Golf Foundation.

Emerging trends in amenity clubs, (Aug 1994) by David Salvesen. *Urban Land*, vol. 53 no. 8, p. 55-58.

Fore! Thought in golf course market analysis, (1998) by Thomas W. Connery. *Valuation Insights & Perspectives*, vol. 3 no. 4, p. 5-8.

Golf courses: Development appraisal and valuation (the UK experience), (Spring 1992) by William Deddis. *Journal of Property Valuation & Investment*, vol. 10 no. 3, p. 578-588.

Golf courses and country clubs: a guide to appraisal, market analysis, development, and financing, (1992) by Arthur E. Gimmy and Martin E. Benson. Chicago, IL: Appraisal Institute.

Golf courses--valuation and evaluation, (Jan 1991) by Laurence A. Hirsh. *Appraisal Journal*, vol. 59 no. 1, p. 38-47.

Golf's real estate value, (Feb 1991), by J. Richard McElyea, Austin G. Anderson, and Gene P. Krekorian. *Urban Land*, vol. 50 no. 2, p. 14-19.

A guide to the valuation of golf courses, (1990) by David Lee. Victoria, BC: British Columbia Assessment Authority.

Lower your handicap! Golf course and country club valuation and analysis [powerpoint], (2007), by William Henry Riley. Presented at the IAAO 73rd Annual Conference on Assessment Administration.

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(continued on next page)

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Golf Course Appraisals (2006) by the Gorman Group, commercial and industrial appraisers and consultants. Includes a link to a sample golf course appraisal report. Available at: http://www.gormangrp.com/golf_course_appraisals.html

Golf courses: An ever changing challenge (2012) by Lawrence J. Golicz. *Real Property E-Journal*, n. 4, 6pp. Available at http://www.appraisers.org/docs/default-source/discipline_rp/golf-courses-an-ever-changing-challenge.pdf

Golf courses and tax assessments: Just one right way? (2013) by Laurence A. Hirsch. *Real Estate Issues*, v. 38 n. 2, 48-52. Available at http://www.cre.org/wp-content/uploads/2016/05/38_2.pdf

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Golf Course Valuation (2013), by Douglas Main. A webinar on identifying and isolating the real estate. Available at http://www.iaao.org/store/detail.aspx?id=EPROC_WEB_035

Golf Property Analysts (<http://www.golfpropcom/Default.aspx>), is founded by Laurence A. Hirsh. Valuation articles can be found at www.iaao.org under the "Resources" tab.

Investor's Tour by the Society of Golf Appraisers (SGA) (<http://www.golfappraisers.org/SGAResources/AnnualInvestorLenderSurvey.aspx>) provides salient information relating to financing and investment criteria that are instrumental in the evaluation of investing and lending of proposed and existing golf courses, private clubs, resorts and golf communities.

National Golf Foundation (NGF) (<http://www.ngf.org/>) is a trade association that claims to be "the most trusted source of information and insights on the business of golf." Some information on the site is publically available, some requires a membership.



The full guide is posted at:

http://www.iaao.org/library/library_files/Golf_Courses_Subject_Guide.pdf

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

Patrick Shields, from Irving, Texas, reads F&E on a Viking Romantic Danube cruise from October 28 through November 4, 2016. While in Vienna, Austria, Patrick took the opportunity to catch up on the latest IAAO information.



APPRAISAL SECTION SUPERVISOR

Marion County, Oregon

Job Type: Full-Time

Job Duration: Indefinite

Location(s): Salem, Surrounding areas in Marion County, United States

Min Education: None

Min Experience: None

Required Travel: None

Salary: \$25.69

Salary High: \$34.44

Salary Type: Hourly Wage

Apply for This JobApply URL: <https://www.governmentjobs.com/careers/marion/jobs/1509004/appraisal-section-supervisor-residential-or-rural-properties>**Job Description**

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

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

Marion County offers an excellent compensation and benefits program. The salary range for this position is \$4,387.07 to \$5,881.20 monthly, with initial salary dependent upon the qualifications and experience of the candidate selected. This is a full-time, salaried position, which is not eligible for overtime.

This recruitment will remain open until a sufficient number of qualified applications are received. Applications will be reviewed periodically until a decision is made to close the recruitment. Applicants are encouraged to submit the application and required attachments (if applicable) as soon as possible as the recruitment may close at any time without further notice.

General Statement of Duties

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

Supervision Received

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

Supervision Exercised

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

Typical Duties

- Manages assigned appraisal section. Ensures that lead workers provide adequate instructions, guidance, schedules, review to their team members.
- Develops and administers appraisal section policies and procedures.
- Develops, coordinates and monitors the annual pre-appraisal setup, reappraisal, recalculation and tagged account assignments. Provides appraisal expertise and analysis to staff. Directs use of database and spreadsheet tools for analysis of data.
- Explains relevant laws and department regulations to the public and through correspondence; assists in the resolution of complex appraisal problems; investigates complaints that are referred by subordinates.
- Prepares appraisal reports and gives oral and written testimony at the Oregon Tax Court and lower appeal bodies, as necessary.
- Participates in policy group meetings with other county or state agencies. Participates in Oregon Department of Revenue technical group meetings regarding state-wide issues related to assessment and taxation.
- Ensures that assigned staff receives necessary training to meet continuing education requirements. Ensures that assigned staff receives adequate training and instruction related to the use of all computer-related equipment and programs.
- Conducts regular section meetings regarding office policies, safety issues, appraisal assignments, procedures and other statewide issues related to assessment and taxation.

- Consults with other county departments to resolve legal, human resource and risk management issues.
- Prepares performance evaluation for assigned employees. Provides guidance for career development and overall performance improvement. Measures and monitors individual performance. Develops, administers and monitors work plans when necessary.
- Initiates progressive discipline when necessary. Meets with union officials/stewards regarding discipline and grievance issues. Ensures compliance with union contracts, personnel rules, county and office policies.

Job Requirements

Experience and Training

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

Necessary Special Requirements

- Registered as a qualified appraiser by the Oregon Department of Administrative Services under the provision of ORS 308.010, or be able to obtain registration within 60 days of hire.
- Must possess, or be able to obtain within 30 days of hire, and maintain a valid Class C Oregon driver's license and acceptable driving record.
- Must possess and maintain proof of personal automobile liability insurance at a minimum in the amount required by Oregon Law [ORS Chapter 806].
- Must pass a criminal history background investigation; however, conviction of a crime may not necessarily disqualify an individual for this classification.
- Advanced computer skills preferred.
- Required to use personal vehicle for business use.
- This assignment is not represented by a union.
- This is a full-time, exempt position, which is not eligible for overtime.
- Typical Work Schedule: Monday through Friday days, with flexibility depending upon needs of the department and program.

CHIEF APPRAISER FULTON COUNTY TAX ASSESSORS

Job Type: Full-Time

Job Duration: Indefinite

Location(s): ATLANTA, Georgia, United States

Min Education: BA/BS/Undergraduate

Min Experience: 7-10 Years

Required Travel: 0-10%

Salary: \$111,832

Salary High: \$167,749

Salary Type: Yearly Salary

Apply for This Job

Contact Person: Anquilla Henderson

Email Address: Anquilla.Henderson@fultoncountyga.gov

Phone: 404-613-0872

Fax: 404-335-5054

Job Description

Supervises, directs, and evaluates assigned staff; processes employee concerns and problems; establishes and directs work, prioritizes work assignments; approves/processes employee concerns and problems and counsels or disciplines as appropriate develops, implements, interprets, and enforces policies and procedures; makes hiring or termination decisions/recommendations

Interprets, applies, and ensures compliance with all applicable codes, laws, rules, regulations, standards, policies and procedure: initiates any actions necessary to correct deviations or violations.

Establishes short- and long-range goals for the department and consults with managers to ensure goals are achieved.

Directs preparation of the annual tax digest: manages property appraisal activities; develops and analyzes annual ratios studies on residential, agricultural, commercial and industrial properties; reviews and makes recommendations regarding homestead, current use and personal property exemption applications; reviews and makes recommendations for appeals; reviews consolidation reports for all taxing jurisdictions; calculates roll back rates.

Establishes and implements review cycle for taxable property to ensure proper valuation: researches and analyzes matters affecting the assessment and value of property, including proposed and newly passed legislation.

Meets with Board of Assessors, executive, supervisory, and administrative employees to discuss significant events affecting operations and resolve budgetary issues, policies and procedures, proposed tax legislation, new or revised

property appraisal regulations, work progress, and other matters; provides information and recommendations regarding appealed appraisals; determines impact on appraisal functions and tax revenues; and makes recommendations and changes as needed.

Develops, recommends, updates, and implements department policies and procedures: reviews efficiency and effectiveness of operations, methods, processes, and procedures; implements needed improvements; schedules and attends staff meetings; schedules staff training.

Develops, implements, and administers department budget; monitors expenditures for adherence to established budgetary parameters; reviews previous yearly expenditures and determines budgetary needs for staffing, supplies, equipment, services, and capital improvements; prepares and submits invoices.

Provides information/assistance regarding the appraisal process; responds to questions or complaints; researches problems/complaints and initiates problem resolution.

Prepares documentation of unit needs as requested by the Board of Tax Assessors.

Maintains a comprehensive, current knowledge of applicable property tax laws/regulations; maintains an awareness of new

products, methods, trends and advances in the profession; reads professional literature; maintains professional affiliations; attends workshops and training sessions as appropriate; and maintains continuing education requirements for certification as an Appraiser IV by the Georgia Department of Revenue.

Job Requirements

Minimum Qualifications: Bachelor's Degree in real estate, business or public administration, finance, economics, or a related field; supplemented by five (5) years of progressively responsible experience in appraisal and assessment administration including seven (7) years of supervisory experience at a senior management level; and seven (7) years of experience in the field; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job.

Specific License or Certification Required: Must obtain and maintain Appraiser IV certification. Must possess and maintain a valid Georgia driver's license.

Specific Knowledge, Skills, or Abilities: Must be able to demonstrate proficiency in performance of the essential functions and learn, comprehend, and apply all county or departmental policies, practices, and procedures necessary to function effectively in the position.



Mark your calendar now! September 24-27, 2017

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
- Supervisor Skills 201
- Performance Management
- Time Management Skills
- Keeping Your Cool



www.iaao.org/training

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Does your research project need a little help? Apply for an Academic Partnership Program grant!

The Academic Partnership Program provides financial support for students and faculty to complete research in areas related to property appraisal, assessment administration, and property tax policy.

Subject areas include:

- Valuation of any property type (real or personal) for property tax purposes
- Assessment administration trends including methods, procedures, and use of technology
- Political and public acceptance of the property tax including formal appeals
- Property tax policy and its impact including evolving global policies, initiatives, and economic development strategies
- Assessment and valuation standards that affect assessment professionals and property owners



Don't wait, the deadline is February 1, 2017.

Find out more on the Academic Partnership Program web page at www.iaao.org/APP

A Decade of Positive Growth

Chris Bennett

As IAAO ventures into a new year, it is beneficial to reflect on the past decade at IAAO.

During that time, IAAO has been successful in meeting important prerequisites for success.

Financial Stability

One of the top priorities when IAAO made the decision to move from Chicago to Kansas City in 2004 was to establish financial stability.

At the time, the association was operating with a significant budget deficit and faced the prospect of even greater financial challenges in the future.

The move to Kansas City and the purchase of its own headquarters, the historic Adler Building, has proven to be a forward-thinking decision for IAAO. The difference between paying exorbitant rent in the heart of downtown Chicago versus paying a mortgage to own a building made all the difference. The mortgage note began on February 25, 2005. After 5 years of operating with an annual surplus, IAAO was able to pay off the mortgage on October 1, 2010, and then move forward with plans to revamp and revitalize its education program.

Strong Education

Providing professional development opportunities has always been the most important goal of IAAO. Website statistics and member surveys have repeatedly confirmed that this is the primary focus of IAAO.

Since 2005, IAAO has been working continually to update its core educational offerings and adopt delivery technologies that make its programs accessible to a wider audience.

In February 2014, the Executive Board held a comprehensive planning meeting to map the future of IAAO education. The meeting included discussion of classroom education, online education, self-paced tutorials, and online courses blended with instructor interaction.

The Body of Knowledge project was originally conceived in 2014 and is headed towards completion in mid-2017. This major project will create a roadmap for assessment professionals aspiring to develop competencies in specific disciplines.

IAAO currently offers 15 classroom courses, 26 classroom workshops, 13 online courses (Course 101 online is com-

ing in March 2017), 8 one-day forums, and 5 self-study courses. Webinars have recently been reintroduced as yet another professional development alternative.

IAAO also began offering members free online courses through LocalGovU. These noncredit personal development courses cover such topics as human resources, safety, management, and productivity.

Exceptional Volunteers

IAAO has always had an exceptional volunteer component. Dedication to the common good is a distinguishing feature of IAAO volunteers.

Anyone who has served on an IAAO committee is familiar with the personal benefits derived from working closely with other assessment professionals. Volunteers have access to unsurpassed networking and learning opportunities that create a sense of community and, often, lifelong friendships.

On a personal level, I have found IAAO members to be some of the nicest people in the world. Working with people you like and respect is a bonus that is difficult to match.

Volunteerism remains strong at IAAO, and the leadership tries to find opportunities for everyone who wishes to participate.

Stable Membership

IAAO has enjoyed a stable membership base for many years. The retention rate is much higher than that of most similar organizations and the influx of new members has more or less kept pace with the inevitable retirements.

With the mass exodus of baby boomers, the IAAO Executive Board and immediate Past President Pete Rodda, CAE, RES, have taken bold steps to collaborate with the next generation and preserve the future integrity of IAAO.

The U40 Leadership Lab has provided much-needed opportunities for younger members to grow quickly into leadership roles. Soon, those same U40s (under 40s) will graduate to become O40s and will collaborate with the generation that follows them. These efforts will ensure that nothing gets lost in transition.

If you have not yet met someone from the U40 group, I strongly encourage you to do so. Learning is a two-way street, and this wonderful group gives as much as it gets. They inspire confidence in the prospects of the next generation.

IAAO has a stated goal to reach 10,000 members by the year 2020. This ambitious goal is widely supported by leadership and staff. That number may be reached by a specific date or it may take longer; nevertheless there is confidence that this goal will be reached. Multiyear outreach initiatives to the international community and local chapters, as well as expanding the benefits that IAAO offers, are having a positive effect on this goal.

Keeping up with Tech

IAAO is not afraid of change—in fact, IAAO has been defined by change during the past decade. With the enthusiastic support of the Executive Board and Ex-

ecutive Director Ron Worth, CAE, the association has been making major investments in technology that will expand the benefits it is able to offer to members.

In the October 2016 New Directions column, Mike Ardis discussed the recent website upgrade, adoption of a new platform for online education, and plans to upgrade to a faster internet connection.

IAAO periodicals have been online for some time—*Fair & Equitable* since January 2012 and the *Journal of Property Tax Assessment & Administration* since December 2012.

IAAO technical standards have been available as free downloads in PDF format for many years. In 2016, more advanced eBook functionality was added. The standards now have up-to-date navigation choices and search capabilities that allow users to find what they are looking for much faster. Functionality will continue to be added as each standard is updated in the future. The IAAO Library also provides a large selection of titles in eBook format.

At its November 2016 meeting, the IAAO Executive Board approved making IAAO textbooks available in digitally protected eBook format. The first eBook, *Property Assessment Valuation*, is available now through the IAAO Store. *Fundamentals of Mass Appraisal* and *Fundamentals of Tax Policy* will soon follow.

The IAAO Store provides a free eBook download. The "State Roll Call" can be downloaded free, so anyone can try an IAAO eBook prior to committing to a purchase. The free report provides an easy way to test drive the system to determine whether it meets your expectations. In an eBook review by Robert Boxley II, on page 20 of this issue, Mr. Boxley relates his experience as the first person to purchase and download an IAAO eBook.

Rebuilding Research

If you have been reading *Fair & Equitable*, the *Journal of Property*

Tax Assessment & Administration, or the reports from the Research Subcommittee and the IAAO Library Staff, then you know that the research function at IAAO is being revitalized.

The Ratio Practices Survey was conducted and published in 2003, 2008, 2011, and 2013. The Property Tax Assessment Policies and Practices Survey was published in 2010 and 2012; it was adapted from the 1999 Taxonomy Survey.

Since then, "Staffing in Assessment Offices in the United States and Canada," The 2016 "State Roll Call," a white paper, "Understanding Intangible Assets and Real Estate: A Guide for Real Property Valuation Professionals," and several articles sponsored by the IAAO Academic Partnership Program have been published.

Institutional Knowledge

IAAO currently has young and not-so-young members and staff that provide an optimum mix of institutional knowledge and fresh ideas. Eight IAAO staff members have been with the association for more than nine years. They bring a wealth of knowledge about past practices and programs. The energy of youth and the perspective of experience create an effective approach to sustainability for any organization. IAAO seems to have the best of both worlds.

Vision 2020 and the Future

IAAO has used all these accomplishments over the past decade to build an organization that can realize the goals it has set in its Vision 2020 Strategic Plan. The future looks bright for IAAO.

Chris Bennett is the IAAO Director of Publications and Technical Standards Committee Liaison.





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Keynote speaker Greg Milner is the author of *Pinpoint: How GPS Is Changing Technology, Culture, and Our Minds*, which has been named best science book of 2016 by the *Financial Times*, one of the best books of 2016 by the *Sunday Times of London*, and the best business technology book of the year by *New Yorker* financial columnist James Surowiecki. His writing on technology, media, and culture have appeared in *The New York Times*, *The New Yorker*, *The Guardian*, *Ars Technica*, *Time*, *Spin*, *Rolling Stone*, *Slate*, and *Salon*.

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