

**FAIR  
& EQUITABLE**



# OUT OF THE DARK?

**A RECENT COURT RULING  
SHINES NEW LIGHT  
ON THE DARK STORE  
APPRAISAL THEORY**

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## WHAT'S HAPPENING AT IAAO

Kate Smith

### Help your property owners understand assessments

IAAO has developed “Understanding Your Assessment” to assist members in providing information to taxpayers about the valuation process.

This brochure explains how the value of property is estimated and what causes it to change.

Copies of the brochure are available to buy online in quantities of 50. Order “Understanding Your Assessment” to distribute from your office for \$17 per each bundle of 50 at [www.iaao.org/brochures](http://www.iaao.org/brochures).

### December webinar shows everyone can get modeling

“Everything You Ever Wanted to Know About Modeling (But Were Too Afraid to Ask)” will be covered by Valuation Research Project Manager Paul Bidanset in the next IAAO webinar on Wednesday, Dec. 13.

“Modeling” can be an intimidating word that conjures images of code, Greek symbols, and ivory towers. This webinar will bridge the gap between modelers and nonmodelers by explaining what models do and how they do it without confusing jargon or difficult formulas.

The webinar is \$45 for members and \$90 for non-members. Registration is open at [www.iaao.org/webinars](http://www.iaao.org/webinars).

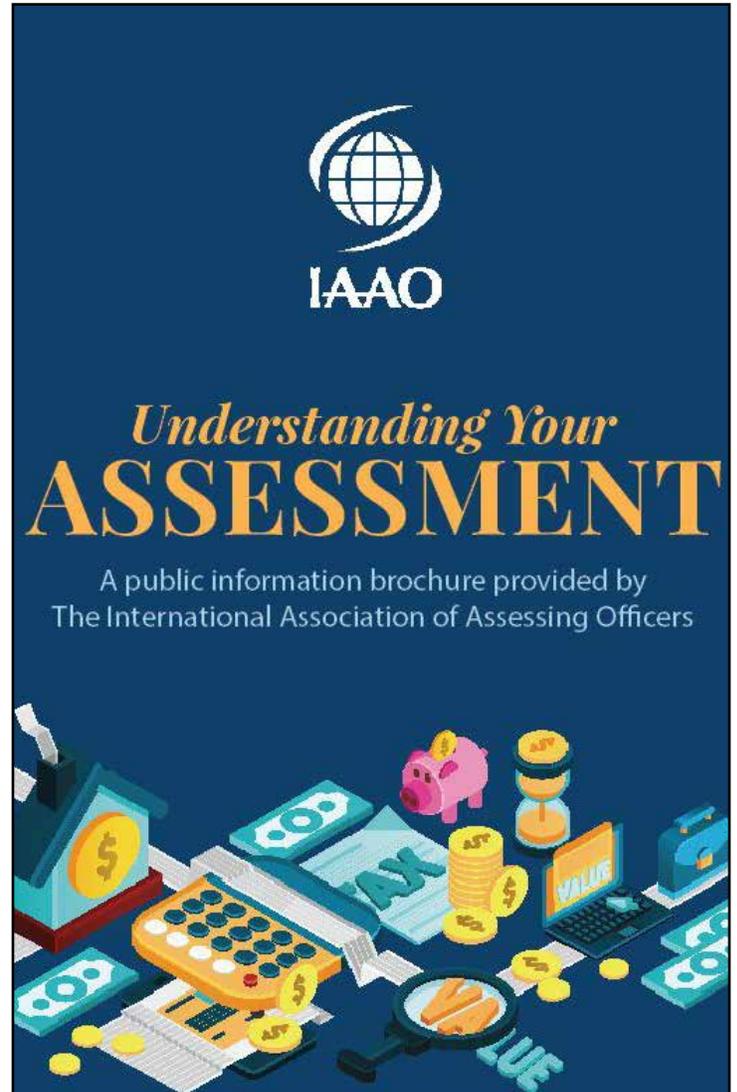
### Online course will boost knowledge of intangibles ... in only an hour

IAAO recently launched “Critical Issues Series: Understanding Intangible Assets,” a one-hour online course based on “Understanding Intangible Assets and Real Estate: A Guide for Real Property Valuation Professionals.”

The course is designed to help identify what intangibles are and why it is important to allocate their value. It will also provide a basic understanding of how to exclude them from real property assessments.

Most importantly, assessment professionals will learn how to deal with intangibles within the three main approaches to estimating value: cost, sales comparison and income (including the management fee or Rushmore technique).

This course is \$25 for members and \$50 for non-members. Buy the class in the store at [www.iaao.org](http://www.iaao.org).



### Academic Partnership Program opens December 1

Students and faculty at accredited colleges/universities are encouraged to apply for 2018 Academic Partnership Program grants to fund research related to property appraisal, assessment administration and property tax policy. Applications will be accepted Dec. 1, 2017, through March 30, 2018.

The Academic Partnership Program seeks to bring together practitioners and scholars to further the research mission of IAAO and encourage the exchange and development of innovative ideas within the assessment profession.

Get more information about the Academic Partnership Program and the application form on the IAAO website under the Resources menu.

Find out more at [www.iaao.org/APP](http://www.iaao.org/APP).



## FROM THE PRESIDENT

Randy Ripperger, CAE

2017 has been an eventful year for IAAO and the assessment industry, and with the year wrapping up, I want to review IAAO's many accomplishments.

Membership numbers have increased significantly, and more than 1,500 people attended the Annual Conference in Las Vegas. Another large group is expected in Seattle for the 38th Annual Legal Seminar.

The conference was one of the largest in years and offered programs on U.S. and global assessment issues. A keynote address by Steve Eisman enlightened attendees on important issues with the financial system.

The conference also featured the release of IAAO's newest position paper, "Commercial Big-Box Retail: A Guide to Market-Based Valuation," during a plenary session featuring members of the Special Committee on Big-Box Valuation. The committee deserves our thanks for their efforts.

I also thank all the attendees and volunteers at conference and note IAAO recently updated its volunteer process to allow more volunteers to take part on more member-friendly terms. In the future, IAAO will select volunteers based on specific experience and qualifications. Despite these changes, Leadership Days will continue, and as part of the fall 2017 meeting, we hosted another successful President's Leadership Symposium in Kansas City.

As part of bringing IAAO up-to-date, based on recommendations from IAAO's attorney and an association consultant, IAAO will begin reviewing the association's organizational documents to ensure they are consistent and meet members' needs. Look for updates on any proposed changes.

Another major success in 2017 was the launch of online Course—101 Fundamentals of Real Property Appraisal. It was well received, and the Education Department is working on putting Course 331—Mass Appraisal Practices and Procedures online and updating Course 102—Income Approach to Valuation and Course 300—Fundamentals of Mass Appraisal.

Earlier this year, we published "Understanding Intangible Assets and Real Estate," which contains valuable information and insights.

An updated compensation survey, providing key information on compensation, benefits, and employment trends in the assessment industry, was released in March. The IAAO 2016 Assessment Industry Compensation Survey, performed by Readex Research, is available through the IAAO website as an eBook or a printed copy.

The public information brochure, "Understanding Your Assessment," was also updated and made available by members to hand out to constituents. The publication reviews how property values are estimated and what causes them to change.

A new design is coming to *Fair & Equitable*. In 2017, members were surveyed about the magazine and changes based on those results are being made. Look for new, authoritative content and a fresh, clean design in January.

IAAO continues to work on developing a Body of Knowledge, branded as an Apendium. A related overview was recently added to the website reviewing industry roles and knowledge areas.

Internationally we expanded our presence and gave presentations at the 2017 World Bank Land and Poverty Conference. Part of our international work was the formation of the new LLC called Professional Consulting Services of IAAO. Formerly known as Technical Assistance, this service is expected to grow into a thriving business as a wholly owned subsidiary of IAAO.

To assist with these efforts, IAAO leased a satellite office in Washington, D.C., thanks to a partnership with the National Association of Counties.

Our presence there will strengthen IAAO's commitment to be an international organization, as well as allow access to many international members and partners.

In the fall of 2016, we brought back the International Research Symposium, and the 2017 symposium took place in Madrid, Spain, in late October, featuring the recent revision of the IAAO Standard on Automated Valuation Models.

All these accomplishments could not have achieved without all of you. It has been a pleasure and honor to serve as your President. I look forward to seeing IAAO continue to build on our progress as we implement the Vision 2020 Strategic Plan.

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## NEW YORK

### **Billionaire says he won't pay \$90K in school taxes until town fixes his goose poop problem**

By Ben Axelson, NYup.com

Billionaire Tom Golisano has had enough of the goose problem on his Upstate New York property, and he's holding \$90,000 in school taxes hostage until the town helps fix the situation.

According to Golisano, up to 200 geese have invaded his Ontario County home on a lake, and he says the level of waste generated by the waterfowl has rendered the 850 feet of shoreline unusable.

Because of this, Golisano argues that the assessed value of his 2,900-square-foot home, \$1,892,070, should be reduced, the *Rochester Democrat & Chronicle* reported. He pays \$132,000 in taxes on the property every year.

"We are not just talking about a few geese who occasionally land for lunch," Golisano said. "We are talking about up to 200 geese at a time that refuse to leave."

Golisano wants the town of South Bristol to do something about the problem, and hopes they can resolve it without shifting the problem to other property owners along the lake. If they can't, he plans to challenge the assessment next spring.

## OREGON

### **Homeowners flipping their houses for a lucrative, 10-year property tax break**

Nigel Jaquiss, wweek.com

A tax holiday in Portland, Oregon, was intended to help low-income buyers. But now it's part of the sweetener on profitable home sales. Some lucky Portland buyers have snapped up houses sold with a tantalizing come-on: years of nearly property-tax-free living.

The Multnomah County Assessor's Office is nearly finished calculating the property tax bills it will mail out next month.

For most county residents, the news is predictable: a 3 percent tax increase, the maximum allowed by state law. But not everybody has to pay.

Under the city of Portland's Homebuyer Opportu-

nity Limited Tax Exemption Program, 100 homebuyers each year qualify for a 10-year tax holiday on the value of the home's structure. To qualify, they need to earn no more than Portland's median income for a family of four.

But the deal continues for the full 10 years, even if the owner of the house changes.

With the rapid appreciation in Portland property values, some owners are flipping their tax-subsidized houses for big profits. The sweetener for buyers: They don't have to meet the income requirements, and they still get the tax break.

## NEW MEXICO

### **Expert: New Mexico counties losing out in millions of dollars on oil and gas taxes**

The Associated Press

Local governments in New Mexico's oil and gas country are losing millions of dollars in revenue because energy companies are not telling county tax officials about drilling rigs, miles (kilometers) of pipeline, and other assets, according to an appraisal expert.

Equipment that should be taxed is missing from the tax rolls, said Jerry Wisdom, who owns Total Assessment Solutions Corp., which has done work valuing energy company assets in Rio Arriba, Eddy, and Lea counties. He testified recently before a panel of state lawmakers.

Wisdom's appraisers drive thousands of miles to find gas pipelines, rigs, and other equipment. They then cross-check county records to determine whether the assets are being reported and properly taxed.

Even equipment that is mobile is supposed to be reported as taxable property while operating in New Mexico.

The *Santa Fe New Mexican* reports that if various assets are not reported or are underreported, then homeowners and other businesses end up paying higher property tax bills. For schools, colleges and hospitals, money is actually lost, so there is less to cover bond debt or pay for services.

"From a fairness standpoint, we have a huge problem here," said Sen. John Arthur Smith, D-Deming, who chairs the Senate Finance Committee.



## Taxation of government property in private use

A telecommunications company that leased another company's poles and conduits to run its fiber optic cable did not have to pay property taxes for its use of a city's right-of-way. The New Hampshire Supreme Court found that while the utility companies that owned the poles and conduits had agreements with the city that called for taxation, the telecommunications company had no such agreement.

The state exemption statute permits a government entity to levy property taxes when private enterprises use its property. The statute requires, however, that if property taxes will be assessed, it must be spelled out in any agreement that the companies sign. The purpose of this provision, the court stated, is to ensure that companies are "aware of, and consent to," taxation of their property interests.

The two utility companies currently using the city's right-of-way signed agreements with the city that included a property-tax provision. The telecommunication company's agreement was with the utility companies, not with the city. That agreement did not require payment of property taxes.

The telecommunication company was not occupying the right-of-way under an agreement with the city. Therefore, it was not subject to the same tax obligations that the other companies had accepted, the court explained.

Further, the telecommunications company did not give its implied consent to be taxed by entering into an agreement with companies that had consented to be taxed. Because

the telecommunication company had not entered into an agreement with the city in which it has consented to be taxed, the city did not have the authority to tax the company's use of its right-of-way. (*Segtel Inc. v. City of Nashua*, Supreme Court of New Hampshire, No. 2016-0305, June 9, 2017)

## California mandates web notifications

A bill passed by the California legislature requires tax collectors to post on their websites any legal notices that must be published in a general-circulation newspaper. The notice must appear online for the same length of time it is required to run in print.

Web notifications are intended to supplement, not supplant, newspaper notifications.

The law takes effect January 1, 2018. (*California State Legislature, 2017-2018 Regular Session, SB 653, enacted September 27, 2017*)

## DC swaps rent increases for property tax credits

District of Columbia landlords who forgo permitted rent increases for qualifying elderly and disabled tenants can now receive a dollar-for-dollar credit for the relinquished revenue against their property taxes. The credit can be applied to the taxes due on both the land and the building. If the credit exceeds the property taxes in any year, the excess can be subtracted from the owner's DC income- or franchise-tax obligation.

(*Council of the District of Columbia, DC Act 21-655, approved February 9, 2017*)

## Employee parking not public purpose

The building occupied by a city's public works department may be tax-exempt, but the adjoining employee parking is not, the Ohio Board of Tax Appeals has ruled. The parking lot qualifies as public property, but it does not serve a public purpose as required by the exemption statute.

The parking lot failed to meet the public purpose test, the board said, because it was not open to the public nor was it integral to the operation of the public works department.

The city claimed that the gravel lot was available for public parking, but that it was too far away from other venues to make it an attractive parking option. There was no sign posted, however, to indicate that public parking was permitted. The city did post a sign after losing its first hearing in the exemption appeal, but it restricted public access to the hours when the public works facility was closed.

The city's actions clearly indicate that the parking lot was intended primarily for the use of city employees and not to fulfill the public purpose of providing public parking, the board said. Even when the city encouraged the public to park there, the hours were set so as not to conflict with employee use.

In addition, while a nearby lot provided an understandable convenience for employees, it did not further nor was it incidental to the operation of the public works department.

(*City of Findlay v. Testa*, Ohio Board of Tax Appeals, No. 2016-587, April 24, 2017)

# Library Trust Committee funds digital repository

By **HEATHER STEEL, MLS**

IAAO Research Librarian & Library Manager

David Cornell, CAE, the chair of the Paul V. Corusy Memorial Library Trust Fund Committee and the other two committee members, Roy Manners, RES, and J. Wayne Moore, Ph.D., are pleased to report that \$5,293 was raised during the 2017 Matching Donor Campaign.

Peter Korpacz of Korpacz Realty Advisors contributed \$2,500 in matching funds. Conference attendees could become a Friend of the Library with a donation of any amount and wear a ribbon on their badge to signify their support.

The Associate Member Subcommittee also generously donated a Samsung Galaxy Tablet. The winner of the tablet was Lana Rosson from Etowah County, Alabama. The Trust Committee congratulates Lana and thanks the

AMS for providing the prize!

The trust funds are used to help members with research in the field of mass appraisal, tax assessment and tax policy, and to assist the library with purchase of materials, equipment, and electronic resources that will enhance information delivery to all members.

This year, the Trust Committee decided to support the development of a digital repository for the library. This repository will allow for ease of access for members and member contribution.

Access to library materials and services is a benefit of membership and does not require donating to the trust fund.

If you would like to apply for a grant from the trust fund for a research project, download the application from the web site or contact the library staff at [library@iaao.org](mailto:library@iaao.org).

## 2017 Friends of the Library Donors

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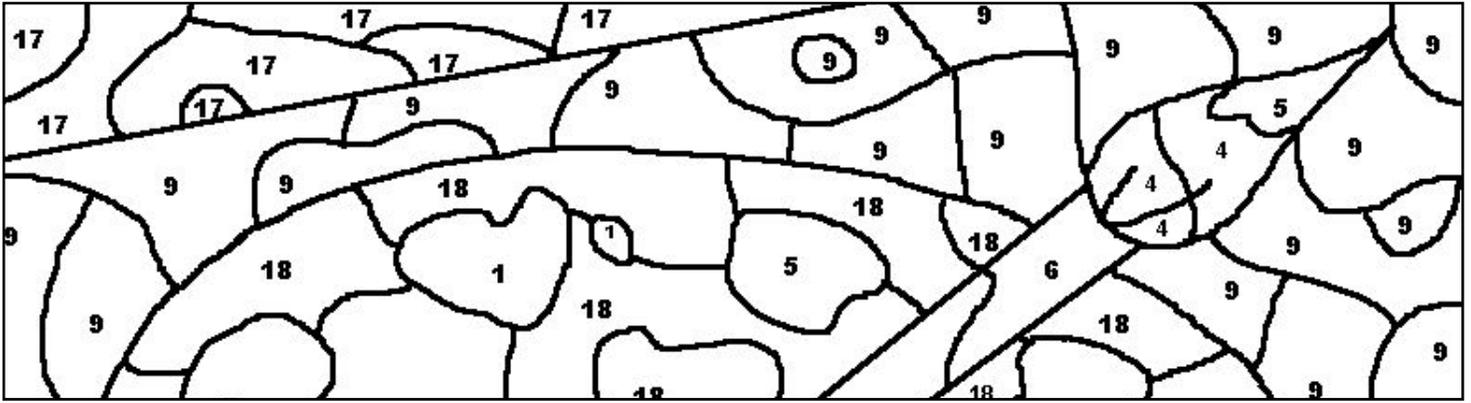


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# A week in Vegas, by the numbers

By AMY WESTERMAN  
IAAO Director of Meetings

Yet another IAAO Annual Conference is in the record books, with attendance topping the 1,500 mark in Las Vegas.

Attendance is one of the easy numbers to track and report.

But what about the more obscure numbers that are associated with putting on a conference of this size? All the behind-the-scenes bits and pieces of a conference I think about, but do you?

So, I thought I could provide some facts and figures from the IAAO 83rd Annual Conference on Assessment Administration.

The planning starts years in advance and listing all the elements that must be tracked is too daunting for the space here.

I would like to focus on some of the more not-so-obvious details of the conference that took place during the



- Number of attendees – **1,503**
- Number of events/meetings/classes – **200+**
- On-site staff hours – **1,210**
- On-site volunteer hours – **724**
- Audio/visual production hours – **400**
- Union labor hours – **492**
- Total on-site man hours – **2,826**
- Tables used – **787**
- Chairs used – **17,134**
- Meals served – **6,071**
- Gallons of coffee and tea served – **300**

one-week span in Las Vegas, from the point of IAAO's arrival at Bally's to our departure to Kansas City.

When you walk into a meeting room at a conference, it isn't empty.

You need a place to sit, a sound system for the speaker, a visual presentation system, a water station ...

All those things in the meeting rooms don't just appear. Someone has to make them appear.

This year there were over 200 conference classes, meetings and events in Las Vegas.

This is just a snapshot of what it takes to put on each IAAO Annual Conference.

I don't bet much, but I *will* wager that next time you attend a conference, you might just remember there are numbers that tell a different story.

How many bets were wagered, won or lost, of course we will never know.

Because what happens in Vegas stays in Vegas.

• In January, IAAO will start the process of selecting a host city for the 2022 Annual conference. Cities in the eastern United States/Canada (Region 3) interested in hosting should contact Amy at [westerman@iaao.org](mailto:westerman@iaao.org) for more details.





## A few looks back at the Annual Conference







The IAAO Special Committee on Big-Box Valuation, from left: Irene Sokoloff, CAE, MAI, CFE; Will Shepherd, JD, CFE; Tom Hamilton, PhD, MAI, CCIM, CRE, FRICS; Peter Korpacz, MAI, CRE, FRICS; Mark Kenney, MAI, SRPA, MRICS, MBA; and Paul Welcome, CAE, FRICS, ASA, RMA, Chair

# Special task force tackles the dark store issue

An invisible wave spread across the meeting room as people looked up from their phones and glanced around at others.

“Did you hear?”

“Yeah. This is *huge*.”

On Friday morning, October 20, at the Hotel Phillips in downtown Kansas City, word spread among those attending IAAO’s Fall Leadership Days that the Michigan Supreme Court had reached a much-anticipated decision on a big-box/dark store case.

The court announced it would decline to hear retail giant Menards’ appeal of its tax assessment in the small city of Escanaba, Michigan, meaning a 2016 appeals court ruling in Escanaba’s favor will stand.

The court rejected Menards’ dark store valuation argument and ordered the Michigan Tax Tribunal to allow the parties to present more evidence and come up with a property value.

Michigan is ground zero for the dark store/big-box valuation controversy, an issue across the United States.



## Dark Stores = Big Local Revenue Losses

Giant retailers like Walmart, Target, The Home Depot, and others for years have worked to convince cities and towns — and the courts — that their stores should be assessed based on the value of dark stores, or vacant, unused buildings.

The retailers say their massive, customized stores are treated unfairly by prevailing property valuation methods.

They claim traditional assessment methods are inaccurate because they don’t account for the fact that large stores are often customized and while such customizations increase the construction costs, they have no resale value for third-party use.

By KEITH ROBISON | IAAO Publications Manager

Therefore, they say their property should be assessed as if the store were *dark* — without a current tenant, lease terms, or construction costs being taken into consideration.

Escanaba officials fought big-box chain Menards in court for years, costing the city of 12,500 residents more than \$229,000 in legal bills so far.

Patrick Jordan, Escanaba's city manager, said he wasn't shocked by the state Supreme Court's decision.

"We felt confident in our case," he said. "But we were quite relieved when we finally heard."

Jordan said the Michigan Tax Tribunal's initial decision in favor of Menards reduced the store's taxable value from \$3.9 million to \$1.65 million for 2012 and from \$4 million to \$1.65 million for 2013.

Local tax revenue statewide had been reduced by at least \$100 million since 2013 because of big-box appeals through the Michigan Tax Tribunal, according to the Michigan Association of Counties.

"This is a most promising development," said Stephan Currie, executive director of the Michigan Association of Counties.

"The Tax Tribunal has to return to this matter and operate under the orders given by the Court of Appeals to properly assess the value of commercial property."

## IAAO Special Committee presents its findings

The ruling in Michigan came just weeks after the IAAO Special Committee on Big-Box Valuation presented its findings in a morning session at the IAAO Annual Conference in Las Vegas.

Because of the ongoing controversy, the committee spent nearly a year compiling a position paper, "Commercial Big-Box Retail: A Guide to Market-Based Valuation," to provide guidance on assessing big-box retail properties (IAAO 2017).

Paul Welcome, CAE, FRICS, ASA, RMA, the County Appraiser for Johnson County, Kansas, was the committee chair.

"IAAO took a bold step in creating

the Special Committee and brought in a group of very intellectual people, and I think the paper we produced is excellent," Welcome said.

Committee member Peter F. Korpacz, MAI, CRE, FRICS, said, "We worked for over a year or more.

"It was a long process. We used our own experience and knowledge. We issued a draft a few months ago for interested parties, and we carefully considered the numerous responses.

"Most of the critical ones came from the retailers and law firms representing owners of big-box stores."

Committee member Irene E. Sokoloff, MAI, CAE, CFE, said, "We did this mainly because of rural areas with not a lot of retail sales."

"We want to help those assessors value these properties. It's just devastating for them when a big-box retailer comes to town, builds, and then restricts the property and leaves.

"The retailers say, 'Hey, we're going to come to your town and employ a lot of people and bring in a lot of business,' and often they want a lot of tax incentives.

"But then when business slows or they want a bigger store, they leave town and leave an eyesore with restrictions, so it can't be used for the same purpose and it just sits there."

Korpacz said the dark-store valuation theory makes no sense.

"They build the (giant stores) and claim that as soon as the doors are open, the store is obsolete because the structure was built specifically for that store, but that's ridiculous.

"It's the simply the color of the paint on the floor or the logos on the door. So, replace those with something else. It can be dealt with."

## 'Unrealistically low artificial values'

The debate in Michigan, where the

dark store strategy took hold before spreading elsewhere, comes as some Wisconsin lawmakers are working to close the so-called loophole.

Groups representing local governments in Michigan predict they'll now fare better at the tax tribunal because of the state court's decision.

"No longer can big-box stores obtain unfair and substantial tax reductions based upon unrealistically low artificial values, while our other taxpayers contribute based upon the value of their properties," said Stephanie Simon Morita, a lawyer who wrote a brief to the court on behalf of the Michigan Municipal League.

Michigan State Sen. Tom Casperson has introduced legislation to address the dark-store loophole issue.

"It is a matter of fundamental fairness that big-box stores are treated the same as small, locally owned stores," Casperson said in a statement.

"I applaud them (Escanaba city officials) for their efforts in prosecuting this case to end the dark store loophole and ensure fairness for all local property owners."

Republican State Rep. David Maturen sponsored a separate bill, HB 4397, which supporters say backs up the Supreme Court order.

"Most of these stores, if they're assessed at \$2 million less than what they should be, they're saving a \$100,000 a year," Maturen said.

"Multiply \$100,000 times every big-box store in this state, and all of a sudden there's some



The committee's paper can be found at [www.iaao.org/Big-BoxPaper](http://www.iaao.org/Big-BoxPaper)



# IAAO committee presents dark store paper



major money out there ... that should be going to police and fire and schools and every other service that's provided."

Michigan State Rep. Scott Dianda said the fixing the dark store issue will help restore tax equality.

"I am very pleased that the Michigan

Supreme Court, in a unanimous decision, declined to hear Menards' appeal of the Michigan Court of Appeals ruling that favored the city of Escanaba," he said in a statement.

"When big-box stores game the property tax system and put deed restrictions on the sale of their build-

ings, it hurts our cities and their residents.

"Small communities like mine ... welcome these stores because they create jobs and sell products we all need.

"But when they can get tax breaks and prevent other similar stores from buying their property, local units of government suffer and have a hard time providing the services residents, and these stores, expect.

"The Court of Appeals ruling and now the Supreme Court's denial of Menards' appeal favor local units of government in their fight for tax fairness."

Welcome said the decision supports the conclusions reached in the Special Committee's big-box position paper.

"It's still a fight, but now we have a state Supreme Court that has taken up the issue, so I hope it will be a positive influence in other jurisdictions," he said.

"It will be going through a lot of court systems now, and I think the Michigan case really helps everybody."

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## • The Michigan Supreme Court order

*Menards owns a freestanding big-box retail store in the city of Escanaba. In determining the property's "true cash value" for purposes of property tax assessment, the city valued the property at about \$8 million, based on a cost approach. Menards challenged the assessment and presented an expert appraiser who valued the property at about \$3.3 million, based largely on a sales comparison approach. The Michigan Tax Tribunal (MTT) rejected the city's valuation and accepted Menards' valuation with minor adjustments. The Court of Appeals reversed and remanded, holding that there were flaws in the valuation approaches used by both parties, and that the MTT on remand must make a new determination of value after the parties are allowed to present additional evidence. The Supreme Court has directed oral argument to address whether the Court of Appeals exceeded its limited appellate review of a decision of the MTT and, if so, whether the MTT may utilize a valu-*

*ation approach similar to that recognized in Clark Equipment Company v Leoni Twp (1982).*

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## • Dark store theory

This theory suggests that occupied big-box stores should be valued as if vacant and available for sale or rent to a future hypothetical user rather than in the current use, which is often a functioning, occupied store.

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## • Fee simple absolute

An interest in land that, being the broadest property interest allowed by law, endures until the current holder dies without heirs; esp., a fee simple absolute. Often shortened to fee (*Garner 2014*).

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## • References

*Clark Equipment Company v Leoni Twp*, 113 Mich App 778 (1982)

Garner, B.A. 2014. *Black's Law Dictionary*, 10th ed. Eagan, MN: Thomson West.

Special Committee on Big-Box Valuation, *Commercial Big-Box Retail: Guide to Market-Based Valuation*, Kansas City IAAO

# Six jurisdictions achieve CEAA recognition in 2017

By HEATHER STEEL, MLS

IAAO Research Librarian & Library Manager

The IAAO Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions using best appraisal and assessment practices.

Because the program is directed at a jurisdiction rather than an individual, the requirements emphasize teamwork. Jurisdictions earning this designation have demonstrated a high level of proficiency in the assessment disciplines to both constituents and peers. Those achieving the CEAA in 2017 were recognized at the IAAO Annual Conference.

**Mecklenburg County, North Carolina, Office of the Assessor** is the second jurisdiction in North Carolina to be recognized with the CEAA. With 12 county employees involved in the submission process over seven months, the office recommends ensuring that everyone understands the commitment involved.

County Assessor Ken Joyner, RES, AAS, said, "The most valuable lesson we learned is how IAAO standards and guidelines provide best practices for the appraisal industry and how the administration of these best practices ensures fair and equitable appraisals."

**Franklin County, Ohio, Auditor's Office** is the first jurisdiction receiving recognition in the state of Ohio. The office states the most valuable part of the CEAA process was learning the importance of every function in the office and the impact of each function on the final product delivered to taxpayers. Also, the process has given the staff assurance that they are doing their best daily to meet industry standards while fulfilling statutory obligations. One of the few things they would have done differently would have been to commit to a more realistic time line.

"This is a rewarding process but also a long process," County Auditor Clarence Mingo says. "Property owners in our county should have full confidence that we are utilizing only the best, most sound



standards in appraisal. Our staff is the best in the state, and we will continue to offer residents the finest in public service."

**Los Angeles County, California, Office of the Assessor** is the first jurisdiction to be recognized in the state of California. As the first jurisdiction, the office faced the difficult process of determining how, while operating under Article XIII of the

**1. Mecklenburg County:** Randy Ripperger, CAE, Ken Joyner, RES, AAS, (County Assessor), Lotrel Feaster (Business Manager), and Christina Lantis (Real Property Division Director)

**2. Pinellas County:** Ripperger, Kevin Hayes (Deputy of Appraisals), Kevin J. McKeon (Deputy of Assessment Administration), Mike Twitty (Property Appraiser), and Erin Moore, RES, AAS (Former Chief Deputy Property Appraiser)

**3. Franklin County:** Ripperger and Clarence Mingo (County Auditor)

**4. Los Angeles County:** Ripperger, Allen Jolly (LA County Chapter President), and Jeffrey Prang (County Assessor)

Continued on Page 17



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Continued from page 15

California Constitution, it was still meeting the standards and best practices of IAAO. The office says this was the most difficult part of the CEAA process. The submission was a group project involving more than 80 staff members from all levels of the office and was completed in eight months.

Jeffrey Prang, Assessor for the County of Los Angeles, says, "The IAAO CEAA represents the judgment of the finest experts in government assessment—there is no higher or more meaningful praise than that of peers from throughout the nation. The rigorous self-examination and thorough review is a testament to the professionalism and public service commitment exemplified by every member of the Los Angeles County Office of the Assessor. Our mission statement contains the aspiration to be the premier assessment agency in the nation—the CEAA affirms and encourages us toward that goal."

**Pinellas County, Florida, Property Appraiser's Office** recertified its CEAA this year, which was originally earned in 2011. For Pinellas County the most difficult part of the CEAA resubmission process was taking the first steps and developing the time line and support to maintain the motivation to write, research, and revise the submission. The office recommends planning as a priority and having strong leads who will provide motivation to keep the project going and on time.

Erin Moore, AAS, RES, former Chief Deputy, Pinellas County Property Appraiser, says, "Sometimes it isn't obvious how far you've come or even if you're headed in the right direction until you take inventory of your practices and accomplishments. Recertification provides a great reminder of the map we laid out for ourselves in our strategic plan. As we looked at our processes in detail, potential future advancements or improvements were revealed."

**Clay County, Florida, Property Appraiser's Office** recertified its CEAA this year, which was originally earned in 2011. Seven people were involved in the submission over a four- to six-month period. The most difficult part of this resubmission was making the time for many employees to prepare, review, and submit



Top — **Clay County:** Randy Ripperger, CAE, Tracy Drake, CAE, RES, AAS (Assistant Property Appraiser), and Roger Suggs, AAS (Property Appraiser)

Above — **Johnson County:** Randy Ripperger, CAE, Jeff Holsapple, CAE, RES (Assistant County Appraiser), and Paul Welcome, CAE (County Appraiser)

the document in a busy work environment. Clay County recommends other jurisdictions view the CEAA process as an opportunity to review the assessment roll process and to learn how the roles and workflows of each division and department are integrated.

Tracy Drake, AAS, RES, CAE, Assistant Property Appraiser, states, "The CEAA is a rigorous and highly prestigious certification administered by IAAO based on the association's standards and best practices. Jurisdictions should ensure they are satisfying not only the requirements of their respective provinces/states but also the standards of IAAO. This should not be considered a 'minimum standards' certification."

**Johnson County, Kansas, Appraiser's Office** recertified for the second time this year. The office originally earned the CEAA in 2005 and recertified for the first time in

2011. Johnson County is the second jurisdiction to be recognized with the CEAA and the second to recertify for a second time. In acknowledgment of this remarkable milestone, Johnson County was presented with a crystal celebrating the office's continued commitment to best practices and the highest standards.

Paul Welcome, CAE, County Appraiser, says, "Our office believes that being involved in the process of updating the CEAA has been a great way to check our operation and considers it a great honor."

IAAO congratulates all six jurisdictions for their completion of the CEAA, the highest honor for an assessment jurisdiction. IAAO's vision is for least one certified jurisdiction in every state and province. Is your organization ready to be recognized as one of the best? Find out how to get started at [iaao.org](http://iaao.org) or send your questions to [excellence@iaao.org](mailto:excellence@iaao.org).

# Call for presentations for the 2018 Annual Conference

Presentations are requested for the IAAO Annual International Conference on Assessment Administration set for September 23-26, 2018, in Minneapolis, Minnesota.

Submissions should be made at [iaao.org](http://iaao.org). The Call for Presentations will open in December. The deadline for submission will be at the end of January. See the IAAO website for exact dates.

IAAO business partners are encouraged to submit presentations related to best practices. To qualify for continuing education credits, jurisdictional speakers must be included and listed in responses to this call for presentations. These sessions cannot be advertisements for a product or service.

New this year will be an Exhibitor Solutions track, which can accommodate information specific to an IAAO business partner without an accompanying jurisdiction. Presentations in this new track will not qualify for continuing education credit.

The Annual Conference Committee has defined the educational topic areas below for the 2018 Annual Conference. The goal of the subcommittee is to offer attendees the knowledge and tools to do their jobs more effectively and to make their jurisdictions or organizations more successful through a broad range of session topics and skill levels.

• Topics in addition to those outlined by the subcommittee are welcomed and encouraged.

## **Real Property Valuation**

Submissions in this category should address valuation issues related to all types of real property. Topics could be general or use-specific

and may include, but are not limited to:

- Commercial properties
- Residential properties
- Condominiums
- Large industrial properties
- Golf courses
- Assisted living and other senior housing valuation
- Manufactured home parks
- Minerals – mining, drilling and fracking
- Subsidized housing/low-income properties
- LEED 'green' construction
- Cap rate development
- Replacement versus reproduction costs
- Highest and best use
- Getting the property rights right!
- Unique and specific property type appraisals
- Model development
- Accurate definition of neighborhoods and market areas
- Construction materials, class and quality
- High-end homes and/or vacation properties
- Property inspection best practices
- Valuing land in built-out communities
- AVMs, regression and statistical analysis

## **Personal Property**

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

- Is it real or personal?
- Cell towers
- Canvassing methodology
- Machinery and equipment valuation
- Defending value: single vs. mass appraisal
- Manufactured homes
- Aircraft
- Developing an auditing program
- Useful lives of technology equipment, i.e., telecommunications



- Improving the processing of returns
- Alternative energy equipment (solar, wind, hydro, thermal, or other renewables)

## **Agricultural**

Farming today is not your grandparents' farm. Submissions in this category should focus on the complete range of agricultural issues in operations such as aquaculture, aviculture, apiculture, hydroponics, and greenhouse operations in addition to conventional farming. Topics may include, but are not limited to:

- Farmland valuation
- Water considerations in agricultural valuation
- Developing crop rates
- Effects of citrus disease on valuation
- Renewable energy in farming operations
- Sources of agricultural industry information
- Marijuana farms and grow houses
- Hydroponic farming
- Agricultural tourism
- Farm-to-market operations

## **Leadership**

Submissions in this category should focus on methods to enhance leadership and 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
- Interviewing, hiring, and retaining high-performing employees
- Interns in the assessor's office
- Leadership
- Improving productivity
- Effective job descriptions and performance evaluations
- Designation programs
- Employee recognition
- Improving and maintaining morale
- Multi-generational integration

### **Legal and Legislative**

Is there such a thing as Tax Policy?

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

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

### **Assessment Innovation**

Submissions in this category should focus on the latest techniques and technology that drive the progressive assessment office. What are the benefits and challenges of high tech 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
- Are physical inspections obsolete?



A shot at dusk of downtown Minneapolis, the site of the IAAO 2018 Annual Conference.

- Electronic filings
- Web-based interaction with property owners
- Enhancing tech support
- Integrating mobile devices
- Drones in the assessment industry
- Maximizing software potential
- Cost-benefit analysis
- Intergovernmental collaboration
- Using Big Data

### **Emerging Issues**

The assessment profession is constantly changing. 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
- Natural and other disasters and the assessor's

office

- Succession planning
- Open access to public records
- Social media
- Renewable energy
- Introduction to open source
- Indigenous population properties
- Market analysis with limited data
- Tiny houses
- Airbnb

### **Mapping**

Submissions in this category should focus on unfolding the power of modern mapping and GIS in the contemporary assessment office. Topics may include, but are not limited to:

- The role of GIS in the assessment office
- Data analysis and modeling through mapping
- Value added from GIS data
- Spatial modeling
- Integrating GIS/CAMA/TAX
- 3-D Modeling

### **Exhibitor Solutions ... new this year!**

Submissions in this category should focus on the solutions that exhibitors offer to the many challenges faced by assessing offices. These presentations do not need an accompanying jurisdiction and will not qualify for continuing

education credits. Topics may include, but are not limited to:

- Software demonstrations
- Technology in the field
- Desktop review
- Data validation
- Data integration
- Fraud detection
- High-tech tools that improve efficiency
- Imagery and its role in assessment administration
- Reappraisal services
- Consulting services

*For questions, contact Conference Content subcommittee staff liaison Leann Ritter at [ritter@iaao.org](mailto:ritter@iaao.org) or 816-701-8161.*

# CONGRATULATIONS TO THE 2017 IAAO AWARD WINNERS

The awards were presented during the 83rd Annual International Conference on Assessment Administration in late September at Bally's Las Vegas Hotel



**BERNARD L. BARNARD OUTSTANDING TECHNICAL ESSAY AWARD**  
"Understanding Intangible Assets and Real Estate: A Guide for Real Property Valuation Professionals," IAAO Special Committee on Intangibles: Peter Korpacz; Mark Kenney; Mark Linné, CAE; Chair Tim Wilmath. Not pictured are Toni Viens and Gaylord "Jay" Wood, Esq. At far right is IAAO President Randy Ripperger.



**CLIFFORD B. ALLEN MOST VALUABLE MEMBER AWARD**  
Amy Rasmussen, RES, AAS



**DISTINGUISHED ASSESSMENT JURISDICTION AWARD**  
Travis Central Appraisal District, Austin, Texas



**EMERGING PROFESSIONAL AWARD**  
Kevin Prine, RES, AAS



**EMERGING PROFESSIONAL AWARD**  
Mark Wyers, RES, AAS



**HARRY GALKIN AWARD**  
Lou Newman, RES



**IAN W. MCCLUNG INTERNATIONAL AWARD**  
Jan G. E. Gieskes, left, with Pam McClung Sanderson and Annabell McClung, daughter and wife of Ian McClung.



**INSTRUCTOR OF EXCELLENCE AWARD**  
Ronald Gibbs, CAE, AAS



**JAMES A. HOWZE, CAE, DISTINGUISHED RESEARCH AND DEVELOPMENT AWARD**  
"Spatially Accounting for Spillover Effects of Foreclosures in Automated Valuation Models to Promote Accuracy and Uniformity of Property Tax Assessments": Peadar Davis, Ph.D.; Michael McCord, Ph.D.; and Paul Bidanset. Also shown is the daughter of James Howze, Christine Howze.



**JOHN A. ZANGERLE AWARD**  
The Michigan Assessor, Michigan Assessor's Association



**JOHN C. DONEHOO ESSAY AWARD**  
"Mortgage Reform Measures Support More Accurate Mass Appraisal Models for Commercial Properties," Brian Clemens



**JOHN C. DONEHOO ESSAY AWARD**  
"Proposed Model for Adequate Funding of Property Assessor's Offices in Tennessee," Rob Mitchell, right. John Isbell, AAS, presents the award.



**KENNETH J. MCCARREN AND STACEY FORD AWARDS**  
Tim Boncoskey



**MEMBER OF THE YEAR AWARD**  
Jake Parkinson



**OUTSTANDING CHAPTER/AFFILIATE AWARD**  
Arizona Chapter of the International Association of Assessing Officers



**OUTSTANDING CHAPTER/AFFILIATE AWARD**  
Florida Chapter of the International Association of Assessing Officers



**PROFESSIONAL DEVELOPMENT LIFETIME ACHIEVEMENT AWARD**  
Edward Crapo, AAS



**PUBLIC INFORMATION PROGRAM AWARD**  
Fayette County Property Valuation Administration, Lexington, Kentucky



**PUBLIC INFORMATION PROGRAM AWARD**  
Orange County Property Appraiser's Office, Orlando, Florida



**ROSALYN JOHNSTON AWARD**  
Edye McCarthy



**VERNE W. POTTORFF, CAE, PROFESSIONAL DESIGNEE OF THE YEAR AWARD**  
Tina Stone, PPS



**VIRGINIA CUP**  
Florida



**Top row**, from left: IAAO President-Elect Dorothy Jacks, AAS; Rebecca Malmquist, CAE, SAMA; Carol Kuehn, IAAO Past President

**Bottom row**, from left: Amy Vermillion; Amy Rasmussen, RES, AAS, ICAA; and Barbara Esfeld, RMA

## Empowering women: Leadership lessons in the assessment industry

By BARBARA ESFELD, RMA  
Barton County, Kansas

While attending the 2017 IAAO Conference in Las Vegas, I had the opportunity to attend several sessions.

One of the sessions was a panel discussion given by several empowering women.

The panel comprised incoming IAAO President **Dorothy Jacks**, AAS, from Florida; **Rebecca Malmquist**, CAE, SAMA, from Minneapolis; **Carol Kuehn**, IAAO Past President from Wisconsin; **Amy Vermillion** from Iowa; and **Amy Rasmussen**, RES, AAS, ICAA, from Iowa.

This session was interesting to me because changes in our industry are rapidly taking place as the U40s are or will soon be leading the assessment world.

### Effective leadership

- Effective leaders like to keep in mind the quote by Antoine de Saint-Exupéry: “A goal without a plan is just a wish.”

- As ladies who lead, we should all seek to obtain strong, independent mentors we can go to for advice.

Looking back 20-plus years ago, some of my mentors were Carol Neihardt, who calmed me down by telling me we were not performing brain surgery; and Mark Neihaus, who was composed and always willing to help. I realize I had many mentors, both male and female, who helped along the way.

- Effective leaders are engaging and know how to lead people where they want them to go. Role models are important. Surround yourself with people who lift you up.

- Effective leaders realize school

is never out. Sometimes we find we must attend the Hokey Pokey Clinic and turn ourselves around. Ask questions and reach outside your office for help when needed.

- Some women tend to be shy. It is important to be somewhat thick-skinned and seize an opportunity when one arises.

- A strength that women do have is the ability to think long term. At times it is helpful to know what the answer should be and then work backward.

- One of the most important things you can do is network outside of your office by becoming involved in your community. It is helpful to belong to service clubs, such as Kiwanis, Rotary, and Optimist, etc., or donate your time to make a difference.

Giving to others is something you will not regret.

## ALABAMA

### 102—Income Approach to Valuation

Hoover, Jan. 22–26, 2018

### 400—Assessment Administration

Prattville, March 19–23, 2018

### 101—Fundamentals of Real Property Appraisal

Foley, August 27–31, 2018

*The Government and Economic Development Institute (GEDI) sponsor the offering listed above. For more details, contact Leslie Hamby (334) 844-4782 or ldh0008@auburn.edu*

## FLORIDA

### 101—Fundamentals of Real Property Appraisal

Lake Mary, Dec. 4–8, 2017

### 201—Appraisal of Land

Lake Mary, Dec. 4–8, 2017

### 500—Assessment of Personal Property

Lake Mary, Dec. 4–8, 2017

### 600—Principles & Techniques of Cadastral Mapping

Lake Mary, Dec. 4–8, 2017

### 102—Income Approach to Valuation

Tallahassee, March 12–16, 2018

### 300—Fundamentals of Mass Appraisal

Tallahassee, March 12–16, 2018

### 331—Mass Appraisal Practices and Procedures

Tallahassee, March 12–16, 2018

### 400—Assessment Administration

Tallahassee, March 12–16, 2018

*The Florida DOR sponsors the offerings listed above. For more details, contact PTOTraining@floridarevenue.com*

## INDIANA

### 400—Assessment Administration

Indianapolis, Dec. 4–8

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

## IOWA

### 910—Valuation of Convenience Stores

West Des Moines, Nov. 28, 2017

### 991—Understanding and Using Comparable Transactions

West Des Moines, Nov. 29, 2017

*The Boone County Assessor's Office sponsors the offerings listed above. For more details, contact Paul Overton (515) 433-0508 or poverton@boonecounty.iowa.gov*

### 201—Appraisal of Land

Clive, Jan. 8–12, 2018

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

## KANSAS

### 311—Residential Modeling Concepts

Wichita, Dec. 4–8, 2017

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

## LOUISIANA

### 101—Fundamentals of Real Property Appraisal

Baton Rouge, February 5–9, 2018

### 500—Assessment of Personal Property

Baton Rouge, February 5–9, 2018

### 600—Principles and Techniques of Cadastral Mapping

Baton Rouge, February 5–9, 2018

### 150—Mathematics for Assessors, Baton Rouge

April 9–10, 2018

### 102—Income Approach to Valuation

Baton Rouge, April 9–13, 2018

### 400—Assessment Administration

Baton Rouge, April 9–13, 2018

### 112—Income Approach to Valuation II

Baton Rouge, May 21–25, 2018

### 501—Personal Property Auditing – Basic to Advanced

May 21–25, 2018

### 601—Cadastral Mapping – Methods & Applications

May 21–25, 2018

### 151—National USPAP

Baton Rouge, June 18–20, 2018

### 151—National USPAP

Baton Rouge, June 20–22, 2018

*The Louisiana Assessors' Association sponsors the offerings listed above. For more details, contact Charles R. Henington, Jr., CLA (318) 226-6711 or www.Louisianaassessors.org*

## MISSISSIPPI

### 101—Fundamentals of Real Property Appraisal

Starkville, Dec. 11–15, 2017

### 102—Income Approach to Valuation

Starkville, Feb. 26–March 2, 2018

### 300—Fundamentals of Mass Appraisal

Starkville, March 19–23, 2018

*The Mississippi State University Extension Service Center for Government/Community Development and the*

*Mississippi Chapter of IAAO sponsor the offerings listed above. For more details, contact Jason Camp 662-325-3141 or jason.camp@msstate.edu*

## MISSOURI

### 601—CADASTRAL MAPPING: METHODS & APPLICATIONS

Mt. Vernon, May 21–25, 2018

*The Missouri Mappers Association sponsor the offering listed above. For more details, contact Brenda Dryer (417) 466-2831*

## NEW HAMPSHIRE

### 311—Residential Modeling Concepts

Concord, Nov. 27–Dec. 1, 2017

*The New Hampshire Association of Assessing Officers sponsor the offering listed above. For more details, contact James Rice 603-868-8064 or jrice@ci.durham.nh.us*

## NEW MEXICO

### 201—Appraisal of Land

Las Cruces, Dec. 11–15, 2017

*The New Mexico Taxation & Revenue Department/Property Tax Division sponsor the offering listed above. For more details contact Daniel Sambrano (575) 528-6146 or daniel.sambrano@state.nm.us*

## OKLAHOMA

### 400—Assessment Administration

Norman, Dec. 11–15, 2017

*The Oklahoma Chapter of IAAO sponsor the offering listed above. For more details, contact Denise Bailey (405) 257-3371 or smectyassessor@outlook.com*

## ONTARIO

### 312—Commercial-Industrial Modeling Concepts

Hamilton, Dec. 4–8, 2017

### 400—Assessment Administration

Hamilton, Feb. 5–9, 2018

### 300—Fundamentals of Mass Appraisal

Pickering, April 16–20, 2018

### 101—Fundamentals of Real Property Appraisal

Pickering, Sept. 10–14, 2018

### 102—Income Approach to Valuation

Hamilton, Nov. 12–16, 2018

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

## TEXAS

### 201—Appraisal of Land

Austin, Dec. 4–8, 2017

## EDUCATION CALENDAR BY COURSE

### Course 101—Fundamentals of Real Property Appraisal

Dec. 4-8, 2017, Florida (Lake Mary)  
Dec. 11-15, 2017, Mississippi (Starkville)  
Dec. 11-15, 2017, Texas (Denton)  
Feb. 5-9, 2018, Louisiana (Baton Rouge)  
Feb. 19-23, 2018, Texas (Denton)  
August 27-31, 2018, Alabama (Foley)  
Sept. 10-14, 2018, Ontario (Pickering)  
Nov. 12-16, 2018, Texas (Houston)

### Course 102—Income Approach to Valuation

Jan. 22-26, 2018, Alabama (Hoover)  
Feb. 26-March 2, 2018, Mississippi (Starkville)  
March 12-16, 2018, Florida (Tallahassee)  
April 9-13, 2018, Louisiana (Baton Rouge)  
Nov. 12-16, 2018, Ontario (Hamilton)  
Dec. 3-7, 2018, Texas (Houston)

### Course 112—Income Approach to Valuation II

May 21-25, 2018, Louisiana (Baton Rouge)

### Workshop 150—Mathematics for Assessors

April 9-10, 2018, Louisiana (Baton Rouge)

### Workshop 151—National USPAP

Dec. 11-12, 2017, Texas (Austin)  
June 18-20, 2018, Louisiana (Baton Rouge)  
June 20-22, 2018, Louisiana (Baton Rouge)  
Oct. 1-2, 2018 Texas (Houston)

### Course 158—Highest and Best Use

Oct. 15-17, 2018, Texas (Austin)

### Course 171—Standards of Professional Practice and Ethics

Nov. 5, 2018, Texas (Houston)

### Workshop 191—National USPAP 7-Hour Update

Oct. 3, 2018, Texas (Houston)

### Course 201—Appraisal of Land

Dec. 4-8, 2017, Texas (Austin)  
Dec. 4-8, 2017, Florida (Lake Mary)  
Dec. 11-15, 2017, New Mexico (Las Cruces)  
Jan. 8-12, 2018, Iowa (Clive)

### Course 300—Fundamentals of Mass Appraisal

March 12-16, 2018, Florida (Tallahassee)  
March 19-23, 2018, Mississippi (Starkville)  
April 16-20, 2018, Ontario (Pickering)

### Course 311—Residential Modeling Concepts

Nov. 27-Dec. 1, 2017, New Hampshire (Concord)  
Dec. 4-8, 2017, Kansas (Wichita)  
March 12-16, 2018, Texas (Houston)  
Sept. 10-14, 2018 Texas (Denton)

### Course 312—Commercial/Industrial Modeling Concepts

Dec. 4-8, 2017, Ontario (Hamilton)  
Feb. 5-9, 2018, Texas (Houston)

### Course 331—Mass Appraisal Practices and Procedures

March 12-16, 2018 Florida (Tallahassee)

### Course 400—Assessment Administration

Nov. 27-Dec. 1, 2017, Texas (El Paso)  
Dec. 4-8, 2017, Indiana (Indianapolis)  
Dec. 11-15, 2017, Norman (Oklahoma)  
Feb. 5-9, 2018, Ontario (Hamilton)  
March 12-16, 2018, Florida (Tallahassee)  
March 19-23, 2018, Alabama (Prattville)  
April 9-13, 2018, Louisiana (Baton Rouge)  
Oct. 29-Nov. 2, 2018, Texas (Austin)

### Course 452—Fundamentals of Assessment Ratio Studies

Oct. 17-19, 2018, Texas (Austin)

### Course 500—Assessment of Personal Property

Dec. 4-8, 2017, Florida (Lake Mary)  
Feb. 5-9, 2018, Louisiana (Baton Rouge)

### Course 501—Personal Property Auditing – Basic to Advanced

May 21-25, 2018, Louisiana (Baton Rouge)

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

Dec. 4-8, 2017, Florida (Lake Mary)  
Feb. 5-9, 2018, Louisiana (Baton Rouge)

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

May 21-25, 2018, Missouri (Mt. Vernon)  
May 21-25, 2018, Louisiana (Baton Rouge)

### Course 850—CAE Case Study Review

Oct. 8-12, 2018, Texas (Austin)

### Course 851—RES Case Study Review

Jan. 8-10, 2018 Texas (Houston)  
Sept. 18-20, 2018 Texas (Houston)

### One-Day Forum 910—Valuation of Convenience Stores

Nov. 28, 2017, Iowa (West Des Moines)

### One-Day Forum 917—How to Critique an Appraisal

Feb. 2, 2018, Wisconsin (Greenfield)

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

Nov. 17, 2017, New Hampshire (Concord)

### One-Day Forum 991—Understanding and Using Comparable Transactions

November 29, 2017, Iowa (West Des Moines)

## EDUCATION CALENDAR BY STATE, CONTINUED

### 151—National USPAP

Austin, Dec. 11-12, 2017

### 851—RES Case Study Review

Austin, January 8-10, 2018

### 312—Commercial Modeling

Houston, February 5-9, 2018

### 102—Income Approach to Valuation

Denton, Feb. 19-23, 2018

### 311—Residential Modeling Concepts

Houston, March 12-16, 2018

Denton, Sept. 10-14, 2018

### 851—RES Case Study Review

Houston, Sept. 18-20, 2018

### 151—National USPAP

Houston, Oct. 1-2, 2018

### 191—National USPAP 7-Hour Update

Houston, Oct. 3, 2018

### 850—CAE Case Study Review

Austin, Oct. 8-12, 2018

### 158—Highest and Best Use

Austin, Oct. 15-17, 2018

### 452—Fundamentals of Assessment Ratio Studies

Austin, Oct. 17-19, 2018

### 400—Assessment Administration

Austin, Oct. 29-Nov. 2, 2018

### 171—Standards of Professional Practice and Ethics

Houston, Nov. 5, 2018

### 101—Fundamentals of Real Property Appraisal

Houston, Nov. 12-16, 2018

### 102—Income Approach to Valuation

Houston, Dec. 3-7, 2018

*The Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512-467-0402 or dkoch@taad.org*

### 400—Assessment Administration

El Paso, Nov. 27-Dec. 1, 2017

*El Paso Central Appraisal District sponsors the offerings listed above. For more details, contact Dina Ornelas 915-780-2005 or diornel@epcad.org.*

## WISCONSIN

### 917—How to Critique an Appraisal

Greenfield, Feb. 2, 2018

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

 CONGRATULATIONS, NEW DESIGNEES



Ana Arroyo



Ned Chappell



Jason Cowan



Bradley Eldridge

**Ana M. Arroyo, CAE**, fulfilled the requirements of the Certified Assessment Evaluator designation in September. Ms. Arroyo serves as the Commercial Real Estate Assessment Manager for the Orange County (Florida) Property Appraiser's Office. Previously, she worked as a State-Certified Appraiser at Property Valuation & Consulting in Winter Garden, Florida, and as a State-Certified Appraiser in Puerto Rico. Ms. Arroyo holds a Bachelor of General Science in biology from the Universidad del Sagrado Corazon, Santurce, Puerto Rico. She holds the MAI designation from the Appraisal Institute and serves as the Vice President of the East Florida Chapter of the Appraisal Institute, having previously served as Past Regional Representative, Secretary, and Treasurer.



**Norman "Ned" Chappell, CAE**, earned the Certified Assessment Evaluator designation in August. Mr. Chappell has been Chief Litigation Appraiser for the Maricopa County Assessor's Office, Phoenix, Arizona, for five years. He has been involved in real estate as an appraiser, lender, and developer since 1980, with 20 of those years as a fee appraiser and principal of the Chappell Company. Mr. Chappell holds a Bachelor of Business Administration with a double major in real estate and finance from New Mexico State University, Las Cruces. He has taught real estate appraisal at Scottsdale Community College. His article "The Medical Office Building in Maricopa County" was published in *Commercial Leasing Update*, Issue 90, January 1994. Mr. Chappell also holds the MAI designation from the Appraisal Institute and served on the Phoenix Chapter Board of Directors from 2012 to 2014, as president in 2014 and past president in 2015.



**Jason Cowan, RES**, earned the Residential Evaluation Specialist designation in September. Mr. Cowan is Senior Appraiser for Forsyth County, Winston-Salem, North Carolina. He has held this position for two years, having 10 years of experience in the profession including at Gochland County, Hanover County, and Landsafe-Bank of America. He helped establish the Gochland County office, which previously contracted for assessment services. Mr. Cowan holds a Bachelor of Science in business, majoring in real estate and urban land development, from Virginia Commonwealth University, Richmond.



**Bradley A. Eldridge, CAE**, earned the Certified Assessment Evaluator designation in September. Mr. Eldridge serves as the Commercial Real Estate Manager for the Douglas County Appraiser's Office in Lawrence, Kansas. He has held this position for eight years, after working 11 years in the private sector performing fee appraisals. Mr. Eldridge holds a Bachelor of Arts in business administration from Baker University, Baldwin City, Kansas. He is an IAAO instructor and teaches for TEAM Consulting. He cowrote and co-instructed an IAAO webinar on subsidized housing and authored the Valuation of Senior Housing workshop for TEAM Consulting. Mr. Eldridge serves as chair of the IAAO Education Subcommittee. He holds the MAI designation from the Appraisal Institute.



**Oris A. Green, AAS**, earned the Assessment Administration Specialist designation in September. Mr. Green serves as a Commercial Assessor II for the Maryland Department of Assessments



Oris Green



Carole Hammond



Leroy Johnson



Timothy Jorczak

& Taxation, Baltimore. He has held this position for two years, after beginning as a residential assessor in January 2013 and being promoted to Commercial Assessor I in June 2015. He started as a real estate agent in 2003 and has been a licensed appraiser in Maryland and Virginia since 2009. Mr. Green holds a Master in Business Administration from the University of Phoenix, a Bachelor of Science in accounting from Hampton University, Hampton, Virginia, and an Associate of Applied Science in accounting from Thomas Nelson Community College, Hampton.

**Carole Hammond, AAS**, completed the requirements of the Assessment Administration Specialist designation in September. Mrs. Hammond is an Appraisal Analyst 2 with the State of Tennessee Division of Property Assessments, Knoxville, Tennessee, a position she has held for 15 years. Previously, she worked as a Reappraisal Project Coordinator for a reappraisal county and as an industrial engineer at Volvo Trucks North America. Ms. Hammond holds a Bachelor of Science in industrial engineering from Tennessee Technical University, Cookeville. She is an IMPACT Trainer, teaching local county and DPA personnel in IMPACT, a CAMA-based data retrieval system developed by Tyler Technologies for the State of Tennessee. Mrs. Hammond is a member of the Tennessee Chapter of IAAO.



**Leroy Johnson, AAS**, met the requirements of the Assessment Administration Specialist designation in August. Mr. Johnson is an Analytic Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona. He has been in this position

with the county for four years. Mr. Johnson holds a bachelor's degree in civil engineering from Arizona State University, Tempe, and an Associate of Applied Science from Glendale Community College, Glendale, California.

**Timothy A. Jorczak, CAE, AAS**, satisfied the requirements for the Certified Assessment Evaluator designation in August. Mr. Jorczak serves as the Senior Commercial Appraiser for the City of Bloomington (Illinois) Township, a position he has held for four years. Previously, he served as Director of Commercial Operations for the Porter County, Indiana, Assessor's Office. Before assessment, he worked for the Indiana Department of Local Government Finance. He began his career with the Indiana House of Representatives as a legislative aide and as a fiscal policy analyst. Mr. Jorczak holds a Bachelor of Arts in classical languages and cultures from Ball State University, Muncie, Indiana, and a Master of Business Administration from Indiana University Kelley School of Business, Indianapolis. He is an instructor for the Illinois Property Assessment Institute and authored "The Cost Approach and Hotel Valuation: A Classic Approach to a Modern Problem" in the *Journal of Property Tax Assessment & Administration* (Vol. 13, Issue 2, 2016, pp. 35–49). Mr. Jorczak is a Certified Illinois Assessing Officer and Level III Indiana Assessor-Appraiser.



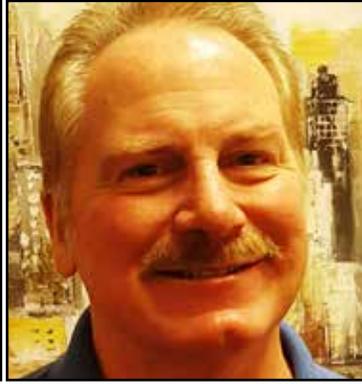
**Timothy Landregan, CAE**, fulfilled the requirements of the Certified Assessment Evaluator designation in September. Mr. Landregan serves as the Senior Real Property Appraiser for the San Francisco (California) Assessor-Recorder. He



Timothy Landregan



Justin Lee McCulloch



Cameron McKnight



Camille Smith

has been with this office for over seven years, representing the city at assessment appeal hearings on hotel and retail valuations. Before joining the assessor's office, he worked in corporate real estate where he developed store deployment strategies, and as a real estate consultant at Ernst & Young. Mr. Landregan holds a Bachelor of Arts in economics from Florida Southern College, Lakeland, a Master of Science in urban planning from Florida State University, Tallahassee, and a Master of Business Administration in finance from the University of Missouri, Columbia. He earned the MAI designation from the Appraisal Institute in 2016.

**Justin Lee McCulloch, CMS**, completed the requirements of the Cadastral Mapping Specialist designation in August. Mr. McCulloch is a Geographic Information Systems professional with the Wood County Auditor's Office, Bowling Green, Ohio. Before joining the auditor's office, he worked as an International Society of Arboriculture Certified Arborist at Davey Resource Group, at the Erie County Health Department as a GIS Specialist, and at the Erie County Regional Planning Commission. Mr. McCulloch holds a Bachelor of Arts in geography with a GIS specialization and a Bachelor of Arts in sociology from Bowling Green State University, Bowling Green, and is pursuing a Master of Public Administration there. He is the author of "Ethiopia's Unique Judeo-Christian Tradition" in the *Eleventh Annual Africana Studies Student Research Colloquium* (Vol. 11, 2009, pp. 81-88). He is or has been a member of the Geospatial Information & Technology Association, the Urban and Regional Information Systems Association, and the Association of American Geographers.



at Davey Resource Group, at the Erie County Health Department as a GIS Specialist, and at the Erie County Regional Planning Commission. Mr. McCulloch holds a Bachelor of Arts in geography with a GIS specialization and a Bachelor of Arts in sociology from Bowling Green State University, Bowling Green, and is pursuing a Master of Public Administration there. He is the author of "Ethiopia's Unique Judeo-Christian Tradition" in the *Eleventh Annual Africana Studies Student Research Colloquium* (Vol. 11, 2009, pp. 81-88). He is or has been a member of the Geospatial Information & Technology Association, the Urban and Regional Information Systems Association, and the Association of American Geographers.

**Cameron A. McKnight, AAS**, earned the Assessment Administration Specialist designation in August. Mr. McKnight is a Senior Field Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona, a position he has held for three years. Before joining Maricopa County, he served for two and one-half years with as the Coconino County (Arizona) Assessor. He has also worked as a fee appraiser since 1993, notably as a National Review Appraiser with First National Bank of Arizona and Greentree Financial Services. Mr. McKnight holds a Bachelor of Science in administration and management from Weber State University, Ogden, Utah. He is a member of the Arizona Chapter of IAAO.



He has also worked as a fee appraiser since 1993, notably as a National Review Appraiser with First National Bank of Arizona and Greentree Financial Services. Mr. McKnight holds a Bachelor of Science in administration and management from Weber State University, Ogden, Utah. He is a member of the Arizona Chapter of IAAO.

**Camille A. Smith, CAE**, satisfied the requirements of the Certified Assessment Evaluator designation in September. Ms. Smith serves as the Director, Commercial Real Estate Assessment, for the Orange County (Florida) Property Appraiser's Office, a position she has held for six months. Previously, she served as the Commercial Real Estate Assessment Manager and a Commercial Real Estate VAB/Valuation Advisor. Ms. Smith holds a Master of Business Administration and a Bachelor of Science in business administration from the University of Central Florida, Orlando. She holds the MAI designation from the Appraisal Institute and is a State-Certified General Real Estate Appraiser and licensed Real Estate Broker in the state of Florida. She presented "View from the Other Side (A Special Magistrate's Perspective)" at the IAAO Florida Chapter Meeting in 2017.



Ms. Smith serves as the Director, Commercial Real Estate Assessment, for the Orange County (Florida) Property Appraiser's Office, a position she has held for six months. Previously, she served as the Commercial Real Estate Assessment Manager and a Commercial Real Estate VAB/Valuation Advisor. Ms. Smith holds a Master of Business Administration and a Bachelor of Science in business administration from the University of Central Florida, Orlando. She holds the MAI designation from the Appraisal Institute and is a State-Certified General Real Estate Appraiser and licensed Real Estate Broker in the state of Florida. She presented "View from the Other Side (A Special Magistrate's Perspective)" at the IAAO Florida Chapter Meeting in 2017.



Todd Wallace



Marteen Washington



Billy White



Rob Williamson

**Todd Wallace, RES**, satisfied the requirements of the Residential Evaluation Specialist designation in September. Mr. Wallace serves as an Appraiser II for the Palm Beach County (Florida) Appraiser's Office, a position he has held for the past five years. He started his appraisal career in residential appraising before working as a full-time commercial appraiser for a private firm for two years. He moved back into residential appraising for the assessor's office, now working in the Agricultural/Residential Department with Palm Beach County. He also dedicated seven years to teaching math. Mr. Wallace holds a Bachelor of Arts in psychology and a Master of Arts in mathematics education. He is a United States Army veteran, serving in the Military Police Corps and in Psychological Operations and Explosive Ordinance Disposal.



**Marteen Washington, RES**, completed the requirements of the Residential Evaluation Specialist designation in August. Mr. Washington serves as an Analytic Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona, a position he recently assumed. He has worked in this office for eight years, previously as an Assessor Appraiser II, Personal Property Manufactured Home and Park Specialist. Part of his duties included training new appraisers on manufactured homes assessment. Mr. Washington holds a Bachelor of Science in geography from Northern Arizona University, Flagstaff. He is a member of the Arizona Chapter of IAAO.



**William (Billy) J. White, CAE**, earned the Certified Assessment Evaluator designation in August. Mr. White serves as the Director of Appraisal for the Williamson Central Appraisal District, Georgetown, Texas. He began his assessment career with the district as a Residential Appraiser before progressing to the positions of Commercial Appraiser, Commercial Manager, Assistant Director of Appraisal, and Director of Appraisal-Designee. Previously, he served nine years in the U.S. Navy, a majority of the time as a Nuclear Machinist Mate aboard the ballistic missile submarine USS West Virginia and then as a recruiter. Mr. White graduated cum laude from Excelsior College, Albany, New York, with a Bachelor of Science in liberal arts and earned an Associate in Arts in business administration from Coastline Community College, Fountain Valley, California, graduating with honors. He is a member of the Texas Association of Assessing Officers and the Texas Association of Appraisal Districts-IAAO Chapter.



**Rob Williamson, AAS**, met the requirements of the Assessment Administration Specialist designation in September. Mr. Williamson is the Commercial Appraisal Deputy for the Allen County Assessor's Office, Fort Wayne, Indiana. He has been with this office for 10 years, after starting his assessment career with the Wayne Township Assessor's office as a Residential Rental Specialist. Mr. Williamson was a presenter at the 2016 summer Indiana County Assessors Association conference.



## Deputy Assessor of Appraisal

Richland County Assessor

**Position:** Deputy Assessor of Appraisal

**Location:** Columbia, Richland County, South Carolina

**Job type:** Full time

**Min. Education:** Bachelor's degree or education and training equivalent to four years college education in real estate, business administration, finance or closely related field. Applicants *must* have a Certified Mass Appraisal License

**Min. Experience:** Requires over 10 years of experience in computer assisted mass appraisal (CAMA)

**Required travel:** Zero to 10 percent

**Salary:** \$56,870.53 - \$90,845.14 annually

### How to apply

Log on to [www.richlandonline.com](http://www.richlandonline.com), then click on Careers. Applicants must use the Internet Explorer browser to apply

### Job description

- Assists in the administration of various special assessment properties such as those classified as agricultural use, legal residence, homeowner association and multiple-lot discounts.
- Administers all aspects of the listing and valuing of Manufactured Homes in Richland County.
- Works with system administrator to evaluate and maintain computer-assisted mass appraisal program for departmental use.
- Receives and respond to inquiries, concerns, complaints and requests for assistance from County personnel, elected official and citizens regarding areas of responsibility.
- Requires supervising or leading others by determining work procedures, assigning duties, maintaining harmonious relations and promoting efficiency.
- Reviews the work of subordinates for completeness and accuracy; evaluates and makes recommendations as appropriate; offers training, advice and assistance as needed.
- Prepares periodic and special reports as required by the County and other agencies as well as many other job functions necessary in this field.

## Appraiser II or Appraiser III

The Sarasota County Property Appraiser, Commercial Department

**Position:** Commercial Appraiser

**Location:** Sarasota, Florida

**Job type:** Full time

**Min. Education:** BA/BS/Undergraduate

**Min. Experience:** Two to three years

**Required travel:** 10 to 25 percent

**Salary:** \$48,000 to 60,000 annually

### How to apply

Email to [jobs@sc-pa.com](mailto:jobs@sc-pa.com) or mail to the Sarasota County Property Appraiser, Attention Human Resources, 2001 Adams Lane, Sarasota FL 34237

**Website:** at [www.sc-pa.com](http://www.sc-pa.com)

### Job description

Property inspections to verify characteristics and update changes resulting from building permits. Produce sketches from blueprints and on-site measurements.

- Qualify sales and verify purchase prices and terms. Verify property characteristics for sold parcels.
- Complex tasks involving collection and analysis of data relating to the appraisal of commercial and industrial property, multi-family, and vacant land. This includes income and expense data, cost data, and comparable sales analysis.
- Appraise assigned property classes for annual reassessment.
- Review and complete all in-person, written, and electronic inquiries from taxpayers with minimal supervision.
- Research, prepare and present assessment reviews for Value Adjustment Board hearings through verbal testimony in accordance with office policy, Florida statutes, and accepted appraisal practices with supervision and assistance from the Department head.

### Job requirements

- Bachelor's degree in Finance or Economics preferred combination of education and appraisal experience commensurate to a degree may be considered. At least three years' experience appraising commercial property, mass appraisal experience is preferred
- Valid Florida driver's license
- Proficiency using MS Word and Excel, Marshall & Swift
- State Certified General Appraisers license
- Professional Designation such as MAI, ASA or CAE
- Mass Appraisal of commercial property experience

### IAAO Member Map of the Month



DuPage County, IL

<http://go.esri.com/IAAO-DuPage>



Supervisor of Assessments Craig Dovel and GIS Manager Tom Ricker of DuPage County have assembled a series of great web maps including demographic data, survey control, and a nice open data portal, so it's hard to decide which is the best map. Check out the parcel viewer with very accurate parcel data and a nice menu for using their operational data layers.



Map sponsored by  **esri** | THE SCIENCE OF WHERE™



<http://go.esri.com/Tax-and-Assessment>

**ALASKA**

Arthur T. Godin

**ARIZONA**

Karen Acuna  
Leighann Coates  
Rich Fosburg  
Daisy Gonzalez

Polly Hart

Tonya Hays  
Kylie M. Humphrey  
Trevor Michael Jones

David M. Kasica

Ron Lange

Doug Pack

Jason E. Polillo

Alex Snider

William C. Steyskal

Timothy Toltzman

Joyce A. Verdugo

**ARKANSAS**

Jessica Beckham

Wendy Farrer

**CALIFORNIA**

David George Gevorkyan

**COLORADO**

Ronald J. Gazvoda

**CONNECTICUT**

Faith Richmond

**FLORIDA**

Kelby L. Collier  
Samantha Carroll  
Daniel Gonzalez  
Glen J. Kemp  
Ashley H. Mobley  
Frank Molnar  
John A. Rodriguez, Jr.  
Lawrence G. Seay

**GEORGIA**

Erika Bryant  
Theresa Gooch  
Bethany Harrison  
Chalanda Michelle Hughes  
Brian Palmer  
Jeremy Womack

**IDAHO**

Mathew Cundiff  
Nathan Nielson

Al C. Ribeiro

**ILLINOIS**

Richard Alexander  
Christopher Bischof

**INDIANA**

Jerome A. Prince

**KANSAS**

Beverly J. Finlayson  
Mendy Kellogg  
Christine Lowe

**KENTUCKY**

Jeremy R. Miller  
Marshall G. Welton

**REPUBLIC OF KOREA**

Min Kyung Oh

**LOUISIANA**

Molli M. Latil  
Linda Barker  
Tara Elliott

Scarlett Murray

**MAINE**

Dennis Santolucito

**MARYLAND**

Abigail D. Eason

**MASSACHUSETTS**

Susan M. Byrne  
William Connor  
Samuel Konieczny

**MICHIGAN**

Lynette Girard  
Mark Johnson  
Shila Kiander  
Clifford A. Porterfield  
Katelyn Tinkler  
Jason M. Yoakam

**MISSISSIPPI**

Whitney Hodges  
Kristy G. Lewis  
Rickey A. McKenzie  
J. Daniel Schroeder  
Allison Walker

**MISSOURI**

Gloria Lambert  
Alice L. Lee



**NEBRASKA**

Mark D. Jenkins  
Tamara Scheuneman

**NEVADA**

James Fogelberg

**NEW HAMPSHIRE**

Connie Cain  
Beth Hamilton  
Joseph Jenkins

**NEW JERSEY**

Alexander Bauer  
Romal D. Bullcok  
Alexandra Fasy  
George D. Lockwood

**NEW MEXICO**

Ivan Barry  
Thomas Garrett  
Amanda Lucero  
Sasha L. Sanchez

**NEW YORK**

Robin Laveman  
Royce G. Noblin Jr.  
Alozie Okwu

**NORTH CAROLINA**

Hope Avery  
Jessica Chase  
Susan Freeman  
Brittney Howard  
Mary Elizabeth LeMay  
Scott Allen Lewis  
Heather Pitts

**NORTH DAKOTA**

Ann Berg  
David Lunde  
William Todd Morgan  
Luanne Slykerman

**NOVA SCOTIA**

Nancy J. LeBlanc-Arsenault

Olufemi Shodunke  
Darlene Marie Ward

**OHIO**

Mark Sherry  
Gary D. Zeigler

**ONTARIO**

Greg Anger  
Tammy Attleberger

**OREGON**

Nathan Bigby  
Charles Dickinson  
Corey Fultz  
Doretta Kolen  
Paul Robertson  
Brooke Skidmore

Ted Tiller  
Robb W. Witters

**PENNSYLVANIA**

Jennie Brown  
John Crognale  
Amanda J. Dougherty, Esq.  
Michael Samuels

**SOUTH CAROLINA**

Robin Landers  
Jim Mitchell  
Jama Smashum

**TENNESSEE**

Jeffrey Hawkins  
Robert W. Hunt  
Becky C. Leeman  
Jenny H. Martin  
Darin P. Simmons  
Rachel Schultz

**TEXAS**

Cheryl Carter  
Michael Elliott  
Joel Hendry  
Sharon Hoffman  
Chad Leasure

Patrick Stephens  
Teresa S. Terry  
Raquel Villarreal

**THE UNITED KINGDOM**

Alex Bolton

**VERMONT**

Douglas Farnham  
Brad Jackson  
Barbara Schlesinger

**VICTORIA**

Brendan Sheales

**VIRGINIA**

Ryan Caudle  
Andrew Connelly  
Vickie Freeman  
Bryan Haskins  
Sammy L. Kennedy  
Lisa D. Rochefort  
Joseph Thompson

**WASHINGTON**

Daniel J. Childress  
Christina Deemer  
Carl King  
Lisa Marsh  
Bobbee L. Poplawski  
Connie Williams  
Terry L. White Jr.

**WEST VIRGINIA**

Joshua R. Bolyard  
Kristin B. Liller  
Greg Stanley  
Deb Teneyck  
Patrick Tenney  
Michelle Whetsell

**WISCONSIN**

Linda Gardiner

**WYOMING**

Terry D. Call  
Wade McMillin

## 15 years

**Michael F. Baccash**, Chicago  
**Corinne E. Burke**, CAE, Washoe County Assessor's Office, Reno, Nev.  
**Steven M. Campbell**, St. Tammany Parish, Covington, La.  
**Amy L. Endsley-Jones**, RES, AAS, State of Tennessee, Murfreesboro, Tenn.  
**Joe S. Griffin**, RES, AAS, University of Tennessee County Technical Assistance Service CTAS, Spring Hill, Tenn.  
**Debbie Griffith**, Delta County Assessor's Office, Delta, Colo.  
**George C. Hoch**, State of Tennessee, Division of Property, Murfreesboro, Tenn.  
**Sandra Hostetter**, Alamosa County, Alamosa, Colo.  
**Richard A. Houser**, Kootenai County Assessor's Office, Coeur D'Alene, Idaho  
**Myron Laible**, Outdoor Advertising Association of America, Washington  
**Richard E. Osteen**, Meritax, LLC, Houston  
**Reese M. Pearce**, Pulaski County Assessor's Office, Maumelle, Ark.  
**Richard H. Potts**, AAS, Jasper County, Rensselaer, Ind.  
**Donna S. Prior**, Pike County, Bowling Green, Mo.  
**Brian Robinson**, Westlink Consulting, North Melbourne, Australia  
**Robert M Sarnoff**, Sarnoff & Baccash, Chicago  
**Walter E. Topliff Jr.**, Town of Ellington, Pomfret Center, Conn.

## 20 years

**Robert Dorion**, Groupe Altus, Quebec, Canada  
**Theresa W. Ghent**, City of Fairfax, Fairfax, Va.  
**Michael Hunter**, Felcor Lodging Trust Inc., Irving, Texas  
**Jerry Howard**, Clinton County Assessor's Office, Plattsburg, Mo.  
**Norman L. James**, CAE, Pasco County Property Appraiser's Office, Dade City, Fla.  
**Michael V. Porporo**, RES, Municipal Property Assessment Corporation, Whitby, Ontario, Canada  
**Heather Reichardt**, Gaithersburg, Md.  
**Kathy Rodrigue**, Ellis County Appraisal District, Waxahachie, Texas  
**Don R. Whitney**, McLennan County, Clifton, Texas  
**Cathy L. Rinehart**, Clay County Assessor's Office, Liberty, Mo.  
**George E. Sansoucy**, George E. Sansoucy, Lancaster, N.H.  
**John Zukowski**, Emminger, Newton, Pigeon & Magyar Inc., Buffalo, N.Y.

## 25 years

**Lesla Asay**, Daggett County, Manila, Utah  
**Kenneth Barker**, Rockton Township, Rockton, Ill.  
**Andrea Crutchfield**, Macon-Bibb County Tax Assessor's Office, Macon, Ga.  
**James Derbyshire**, Altus Group Ltd., Toronto  
**Todd J. Heath**, Integrity Tax Consulting, Fort Wayne, Ind.  
**Norman G. Magnin**, CAE, Saskatchewan Ministry of Government Relations, Regina, SK, Canada  
**Sean G. Martin**, Municipal Assessment Agency, St. Johns, NL, Canada  
**David T. Miller**, Washington County Assessor's Office, Saint George, Utah  
**Timothy E. Moran**, Schmidt Salzman & Moran Ltd., Chicago  
**Pauline C. Ortiz**, Plaquemines Parish Assessor's Office, Belle Chasse, La.  
**Penny J. Ravlin**, Pottawattamie County Assessor's Office, Council Bluffs, Iowa  
**Judith A. Sharp**, Monroe County, Bloomington, Ind.

## 30 years

**Wendy Bell**, Oklahoma County Assessor's Office, Oklahoma City  
**Audrey Davis**, Urban Real Estate Research Inc., Chicago  
**Marsha L. Kleffman**, Rubin & Associates LLC, Wheaton, Ill.  
**Craig S. Lucas**, Henrico County Assessment Division, Henrico, Va.  
**Jon Shepherd**, Henrico County Assessment Division, Henrico, Va.  
**Brian V. Steele**, CAE, Henrico County Assessment Division, Henrico, Va.  
**Terry E. Rubald**, Rubald and Associates, Carson City, Nev.

## 35 years

**Burns N. Gibson III**, Hanover County, Hanover, Va.

## 40 years

**Leo C. Grasser**, Lancaster, Pa.  
**Donald R. Osborne**, CAE, AAS, RES, Lewisburg, Tenn.

## 45 years

**Eugene W. Bryan Jr.**, Kansas City, Kan.

## 50 years

**Paul M. Hannah**, CAE, La Verne, Calif.

## Robert James Ellia

Robert James Ellia, 74, a retired Town of Shrewsbury assessor, died Oct. 18, 2017, at UMass Memorial Medical Center-University Campus in Worcester. His wife of 42 years, Susan Ferguson-Ellia, died in 2009.



Robert Ellia

Robert is survived by three children, Khurston S. Ellia-Epple and her husband Chris Epple of Worcester, Mass.; Erin G. Ellia of Shapleigh, Maine; Sean Ellia and his wife Laura of South Hadley, Mass.; a sister, Kathy Gill, and her husband Greg of Sutton, N.H.; a brother, Michael Ellia of Fitchburg, Mass.; two granddaughters and several nephews and nieces.

Robert was born in Fitchburg, son of the late Jim and Helen (Craigen) Ellia, and lived in Fitchburg before moving to Oxford in 1972. He graduated from Fitchburg High School in 1961.

He was the assessor for the Town of Shrewsbury for 24 years, retiring in 2008.

Previously, he was the assessor for the Town of Oxford. He was serving as the executive director of the Massachusetts Association of Assessing Officers.

A memorial Mass was said on Oct. 24, 2017, in Oxford, Mass.

# IAAO offers Strategic Planning Toolkit

When you're making plans, where do you begin? The beginning?

What if you started at the end?

Effective strategic planning starts at the end and works backwards. In fact, that's how most goals are set.

We start with the end result in mind and work backwards.

It's the way we book vacations, it's the way we set resolutions at New Year's, and it's also how we accomplish our goals.



## Know to Grow

*For IAAO Chapters and Affiliates*

By clearly defining the end goal, you are more likely to achieve it.

As you make plans for your Chapter/Affiliate, what do you want to accomplish? Is it attracting more members? Is it providing more educational opportunities for members? Is it to have more fun?

To help with your strategic planning, IAAO is pleased to debut a new publication specifically for Chapters and Affiliates in helping define goals and achieving them.

This toolkit provides a framework to help you determine where your organization is going and why, as well as what you should focus on to get there.

A copy of the Strategic Planning Toolkit has been sent to all Chapters and Affiliates and is also available online for you at [www.iaao.org](http://www.iaao.org).

Start planning for tomorrow. Today.

## IAAO Chapter/Affiliate Leaders Convene in KC for Leadership Symposium

Chapter and Affiliate leaders convened for the Second Annual President's Leadership Symposium Oct. 18 and 19 in Kansas City.

The President's Leadership Symposium is a gathering of Chapter and Affiliate leaders to learn about IAAO offerings and share ideas of membership that can empower local organizations.

The two-day symposium featured introductions of IAAO staff and departmental overviews followed by



roundtable discussions.

Groups shared ideas of using and expanding IAAO benefits and services, including professional development, membership, finance, library and research, meetings, marketing, and technology. There was a robust conversation about strategic Planning and social media.

Attendees were treated to a "lunch-and-learn" on the "Elevator Speech" by Lisa Cordes of Artist INC.

The symposium culminated with a reception at

IAAO headquarters. Nearly 20 Chapters/Affiliates were represented at this symposium: Florida Chapter of IAAO, North Carolina Association of Assessing Officers, Hawaii Chapter of IAAO, Alberta Assessors' Association, Connecticut Chapter of IAAO, Arkansas Chapter of IAAO, Kansas County Appraiser's Association, Arizona Chapter of IAAO, Northeastern Regional Association of Assessing Officers (NRAAO), Iowa State Association of Assessors, Massachusetts Association of Assessing Officers, Oklahoma Chapter of IAAO, New Mexico Chapter of IAAO, Indiana Chapter of IAAO, Wisconsin Association of Assessing Officers, Minnesota Association of Assessing Officers, and Assessor's Association of Pennsylvania.

Christie Humphrey, of the newly formed New Mexico Chapter, said, "The conference was exceptional, and I am so excited to get things rolling in New Mexico. I also would like to thank the entire group for all the support and great suggestions.

"I cannot wait to share all of the great information I received."

Ginny Thompson, President of NRAAO, said, "It was a great event and I was overwhelmed with the amount of information and assistance that we have not been taking advantage of for all these years. I met a lot of fantastic people with a lot of great ideas and lots of knowledge."

What's happening with your Chapter/Affiliate? Let us know at [knowtorgrow@iaao.org](mailto:knowtorgrow@iaao.org).

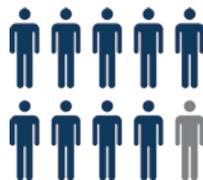
— *David Wayne Reed*  
*IAAO Component Relations Strategist*



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# IAAO International Research Symposium

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

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

The IAAO International Research Symposium is an annual event offering an exploration of the intersection of public policy and mass appraisal standards, guidance, and implementation challenges. The focus will be on the exchange of knowledge and emerging technology trends for continuous improvement of land administration and property tax systems world-wide.

**Registration opens soon at [www.iaao.org/IRS](http://www.iaao.org/IRS)**