

# **THE FALL OF COAL: HOW THE LOSS OF A MAJOR INDUSTRY DEVASTATES THE PROPERTY TAX BASE**

*By Calvin Kent, Ph. D., AAS | Page 10*

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# WHAT'S HAPPENING AT IAAO

## Roundtable Discussions Offered at Lunch at Annual Conference

Following the successful introduction of Roundtable discussions at last year's Annual Conference, Roundtables will be offered during lunch Tuesday, September 26, from 12:15 to 1:15 p.m. Led by a facilitator, the Roundtables offer an opportunity to provide input, ask questions, and engage with peers on a specific topic. The following Roundtables will be offered:

- IAAO Designations and You
- IAAO Developers and Reviewers: An Overview
- Character-Based Leadership
- Valuing Marijuana Facilities: How High Can They Go?
- Solar Farms
- Hydroponics: Farming or Manufacturing?
- Helping Jurisdictions and Counties ... One at a Time
- The Room-Sharing Economy
- Golf Course Valuation
- Tiny Homes/Small Homes—Challenges to and Opportunities for the Assessor
- Drones: How Can New Technology Potentially Add Value in the Assessment Process?

Preregistration is not required. Additional information about the Roundtables is available in the Annual Conference section of the IAAO website.

## Outdoor Advertising Valuation, Assessment Focus of October Webinar

"Update on Outdoor Advertising Valuation and Tax Assessments" will be the subject of a webinar on Wednesday, October 18, at noon CDT.

The webinar will provide tax assessment officials and appraisers a thorough understanding of contemporary taxation and assessment principles for outdoor advertising signs and displays.

Tax valuation and assessment experts will discuss the history of ad valorem tax treatment along with distinction of valuation for condemnation valuation



IAAO Director of Strategic Initiatives, Larry Clark, CAE, in August gave a presentation on property tax systems around the world to the Kansas City chapter of IAAO.

purposes. The results of a national survey and perspective on outdoor advertising taxation and the uniformity doctrine will be included along with an analysis of specific tax cases.

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

## Esri Webinar

Esri will be offering a webinar, "What's Next for GIS and Assessors - Planning for Next Year" at noon CDT on Thursday, October 1.

This webinar will focus on the new capabilities and apps that will help you operate more efficient and effectively, and what to plan for next year. For more information or to register, go to [go.esri.com/LR-Esri](http://go.esri.com/LR-Esri)

## Registration Open for Legal Seminar in Seattle

Online registration is open for the IAAO 38th Annual Legal Seminar, scheduled for December 7–8, 2017, at the Marriott Seattle of members involved in legal issues in the assessment industry. The seminar presents programs on substantive and procedural developments in law that affect assessments and valuation. Topics include recent cases and developments in real property taxation; valuation of generation plants; appraisal of mineral rights and mining property; legal aspects of mass

appraisal; big-box store challenges and the dark store method; restrictive covenants; burden of proof in assessment hearings in the United States and Canada; recruiting and retaining women, minorities, and the next generation of employees; and ethics for attorneys. For more information or to register, go to [www.iaao.org/legalseminar](http://www.iaao.org/legalseminar).

## New Employees at IAAO

IAAO welcomed several new employees recently and announced several promotions.

**Keith Robison** is the new Publications Manager overseeing *Fair & Equitable* and the *Journal of Property Tax Assessment and Administration*.

**Allyson Weber** joins the Administration Department as Accounting Coordinator, and **Laura Knott** joins the Education Department as Special Projects Coordinator.

Several promotions were also announced: **Jill Boland** moves from Accounting to Membership Services Manager; **Tammy Brown** is now Marketing Director; **Kate Smith** moves from Membership to Marketing Coordinator; and **Heather Steel**, MLS, is Research Librarian & Library Manager.

Heather takes over for **Mary Odom**, who recently left IAAO after 10 years to start her own business. Mary will continue to work for IAAO on special projects.



## FROM THE PRESIDENT

Randy Ripperger, CAE

Dear IAAO Members,

It's only a few weeks until the start of the Annual Conference in Las Vegas, and the excitement is building for one of the largest annual conferences in many years.

This annual event demonstrates the support of members for the association, and the Executive Board is continuing to look for ways to build on that support.

The Board has been working on updating and improving IAAO's governing structures, and as part of that process, we have explored various approaches to increasing participation of members in the association's committees.

I recorded a video message reviewing the process and discussing some of the new opportunities for members. A link to the video is on the IAAO website home page. If you have not already done so, I hope you will view my message.

To recap, IAAO has learned through membership surveys that many members would like to serve on committees but in more flexible ways than have been traditionally offered.

The Executive Board understands the demands on assessment professionals, and we have looked at ways to provide greater flexibility for volunteers yet still meet the needs of the association.

We've developed a plan to establish single-issue task forces to go along with standing committees, increasing the opportunities for members to serve. Now members will have the option to serve on short-term task forces as well as on longer term standing committees. This is great news for those professionals who want to a shorter volunteering commitment.

The new structure goes into effect in 2018, and our goal is to increase members' ability to serve and help meet IAAO's goals. With this new structure, IAAO will be able to integrate more members into volunteer roles. Moreover, as the global leader and preeminent source of standards, professional development, and research in property appraisal, assessment administration, and property tax policy, the association will stand ready to respond quickly to new and exciting opportunities.

Because of the number of new task forces being formed in 2018, the association needs your help to fill these volunteer positions! As part of the process, we have developed a new volunteer form to allow a better match of skills with appointments.

The new volunteer form is available at [www.iaao.org/volunteer](http://www.iaao.org/volunteer) or through a link on the IAAO website home page. I encourage you to complete the form, whether you are already a volunteer or a member interested in volunteering.

More information will be presented at a special meeting at the Annual Conference in September, and I hope to see you there. Volunteers have been the heart of IAAO for 80 years, and they will carry the association through the next 80 years!

Sincerely,

*Randy Ripperger, CAE*

# FAIR & EQUITABLE

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Send a Word or rich text format (RTF) file of your manuscript to

IAAO Publications Manager Keith Robison, [robison@iaao.org](mailto:robison@iaao.org).

A letter stating that the paper has neither been published nor is under consideration elsewhere must accompany the submission.

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## Georgia, United States

### Georgia county to outsource its tax assessor functions (published July 27)

**David Ibatak**, *Atlanta Journal-Constitution*

This story reports that officials in Cherokee County, Georgia, outsourced some of the functions of its tax assessor's office, awarding a \$229,450-a-year contract to a Charlotte, North Carolina-based consulting firm. Tax Management Associates Inc. will take over personal property listing administration and auditing services, work previously performed by four county employees. The county Board of Commissioners voted to approve the contract July 18 after the Board of Tax Assessors gave its approval July 13. "The Tax Assessor's Office estimates that the increase in productivity and experience offered by Tax Management Associates will offer a greater return on investment and a higher degree of accuracy in personal property valuation," according to a staff report to the county board.

<http://on-ajc.com/2vj5mNB>

## New Jersey, United States

### A reassessment causes taxes to skyrocket; property owners call it unfair (published Aug. 7)

**Nora Muchanic**, WPVI

The story reports on a citywide reassessment that is causing some Trenton property taxes to skyrocket, and property owners say they can't cope. Following the reevaluation, a junkyard had its property taxes raised \$100,000. The state ordered a reevaluation as a condition for Trenton to get financial aid. There hasn't been a tax assessment in the city in over 26 years. Local businesses are in an uproar.

<http://6abc.cm/2hGF57k>

## New York, United States

### A property tax mess that just got messier (published July 27)

**David McKay Wilson**, lohud.com

This is a report on property tax problems that have engulfed Rockland County, New York this summer. It's a mess that involves inaccurate tax bills sent to every Spring Valley property owner, a consolidation of assessor services encouraged by Gov. Cuomo's administration that went horribly wrong, and unprecedented tax breaks available to just one part of the village. It's a tale of two villages. Those living in Spring Valley's Clarkstown section will absorb the full tax impact of increases caused by the consolidation effort, with some seeing their taxes triple. But property owners in the village's Ramapo section were invited to file claims against Spring Valley, with the promise that the village board would refund up to 95 percent of their 2017 increase. Making it all so questionable is the fact that these tax refunds would go to many homeowners who received inaccurately low tax bills. "I've never ever heard of a municipality letting people file a claim like this on their tax bills," said Teri Ross, president of the New York State Assessor's Association. "Why refund money to people who were under-billed? It's scary to think about."

<http://lohud.us/2wuO1zR>

## Texas, United States

### More commercial landowners suing over appraisals (published Aug. 4)

**Mihir Zaveri**, *The Houston Chronicle*

The story outlines how big business-

es and commercial building owners in Harris County have unleashed a growing number of lawsuits in recent years to knock millions of dollars off their property tax bills. It's a good bet: filing a lawsuit to challenge the appraised property value results in a reduction, on average, of more than 10 percent, according to the Harris County Appraisal District. For property valued in the millions, that decrease in value could mean hundreds of thousands of dollars less in property taxes per year. The trend toward litigation has raised alarm among public officials. They are seeing larger and larger sums of tax revenue carved out of budgets as well-resourced property owners take their challenges to court. The practice means budget officers increasingly are uncertain about how much money they will have to spend on services. For Harris County, which typically keeps a robust fund balance, that uncertainty usually can be absorbed. But for an entity like the city of Houston, already looking at a budget deficit of more than \$100 million next year, the consequences can be dire.

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

## Croatia

### Croatia postpones new property tax law after public outcry (published Aug. 11)

**Total Croatian News**

This story reports that despite Croatian Prime Minister Andrej Plenkovic's plan to postpone a proposed new property tax, local governments will continue to collect property tax information and will update their databases for purposes of collecting other fees. The prime minister delayed the tax plan after a strong public outcry.

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

By Sandra Patterson



## PILOT Agreements for Affordable Housing

A contract that required a nonprofit affordable housing provider to make payments to a city equal to property taxes that would otherwise be due did not violate either Florida statutes or the Florida constitution, the state's supreme court ruled. Affordable housing projects owned by nonprofit organizations are tax-exempt in Florida.

The nonprofit entered into the payment-in-lieu-of-taxes (PILOT) agreement because it wanted to secure better financing for a housing development than it could obtain on its own. The city was willing to issue tax-exempt bonds to fund the complex. In return, the city asked that the organization make an annual payment in the amount of the city's portion of the property taxes that would have been paid had the property been taxable. The contract stated that the terms would be binding on any subsequent owners. The organization made payments for five years before it sold the project to another nonprofit affordable housing provider. When the annual payment came due, the new owner didn't pay. After several years of nonpayment, the city sued.

The supreme court found the PILOT agreement acceptable, both under the exemption statute and the state constitution. The statute granting exemption to certain affordable housing projects does not prohibit the exemption being waived, the court said. Such a waiver can occur when an organization, through a lack of due diligence, fails to comply with the exemption's requirements, the court said, or, as in this case, the organization voluntarily gives up its exemption by contractual agreement.

The payments did not violate the constitution either by being an ad valorem tax in disguise, the court said. To be

a prohibited tax, the city would need to be acting in its capacity as a sovereign, the court explained. In that role, it acts unilaterally to impose taxes to support the functions of government. Here, the city was acting in a proprietary manner as a party to a contract. The city secured financing as a special service to one party, the affordable housing developer. The payments were agreed to by both parties as consideration for that service.

The court further stated that the arrangement should not be voided on public policy grounds. Such an action should be taken only under the most extreme circumstances, the court said. Providing affordable housing is an important policy goal, but so is the public policy favoring "freedom of contract." The agreement between the city and the housing developer was voluntary and the terms were negotiated between the parties. In the end, however, the agreement did help further the policy goal of providing affordable housing, the court noted, because without the lower-rate financing, the project might not have been built.

*(City of Largo, Florida, v. AHF Bay Fund, LLC, Supreme Court of Florida, No. SC15-1261, March 2, 2017)*

## Non-Profit vs For-Profit School Exemptions

A recent decision by the Michigan Supreme Court may significantly expand which organizations can qualify for personal property exemptions within the state.

The court ruled that the authorizing statute includes for-profit educational institutions as well as their nonprofit counterparts.

In Michigan, two statutes provide exemptions for educational institutions. The first enacted exempts "the personal property of charitable, educational, and scientific institutions incorporated under the laws of this state." A later

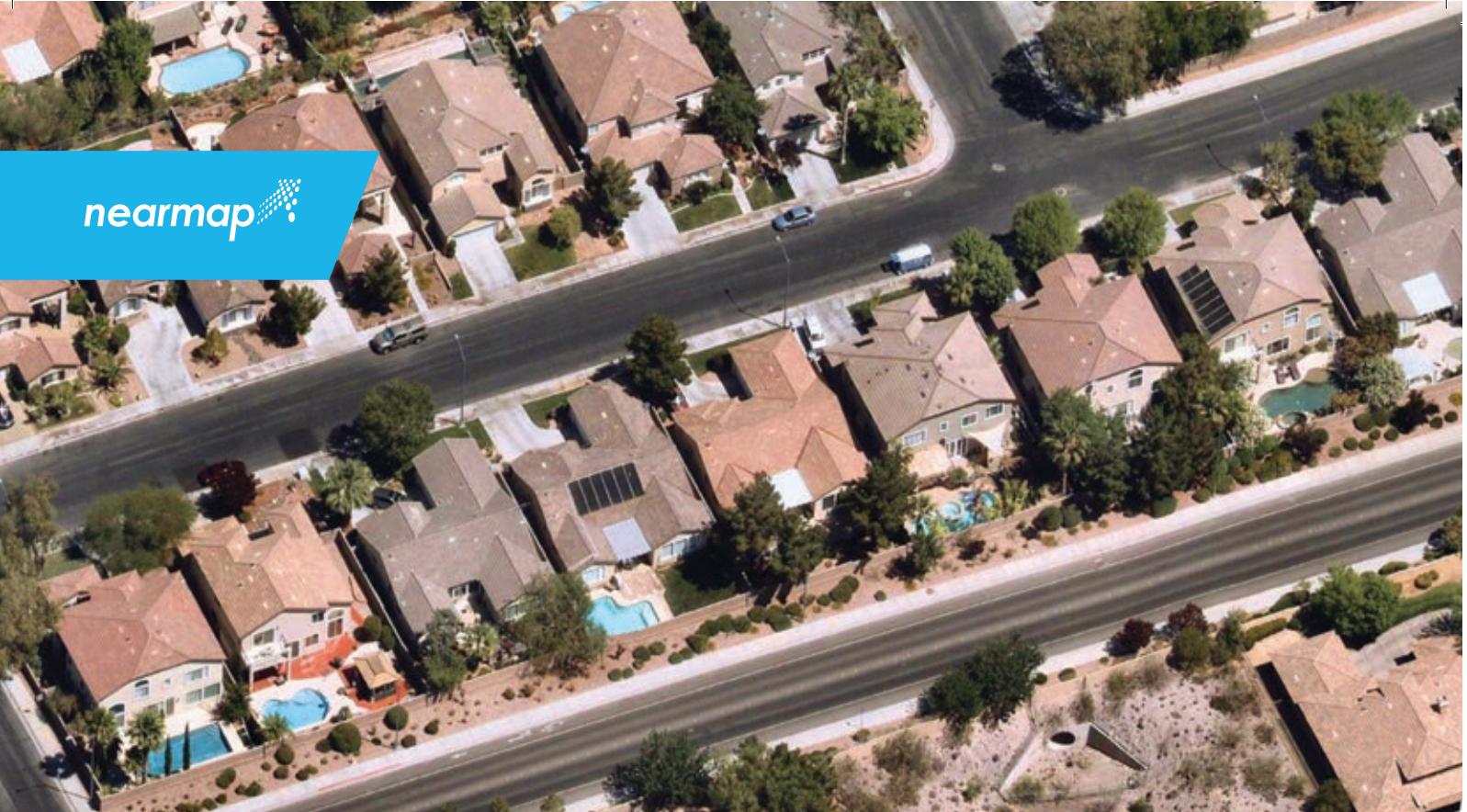
statute exempts "(real) estate or personal property owned and occupied by nonprofit theater, library, educational, or scientific institutions ..."

A for-profit post-secondary educational institution sued Kentwood for the exemption, claiming the more general language of the first statute included for-profit entities. The jurisdiction argued that the more specific and more recent statute, by including only nonprofit institutions, limited the exemption in the earlier statute to nonprofits.

The court agreed with the college. The later statute does not restrict the more general statute to nonprofit organizations, the court explained. Rather, it gives nonprofit educational institutions two paths to exemption, each with different requirements. If the legislature had intended to limit access to this exemption, it could have added the word, nonprofit, to the existing law when it passed the subsequent legislation. Therefore, it can be presumed that the omission was intentional and that the legislature meant for the exemption to apply to all educational institutions, the court said.

Current Kentwood city assessor Andy Johnson is already seeing for-profit institutions seeking exemption under the ruling. In the few months since the decision, an institution granting medical-support-services certifications and a charter school company have been granted exemptions. Thus far though, Johnson has not seen the requests expand to the types of educational providers, such as dance schools and on-site art program sponsors, that some legal experts predicted. Michigan has a tradition that defines educational institutions more narrowly as those which relieve the burden of government by offering programs equivalent to those provided by public institutions, Johnson said.

*(SBC Health Midwest, Inc. v. City of Kentwood, Michigan Supreme Court, Docket No. 15124, May 1, 2017; Michigan Compiled Laws, sections 211.9(1)(a) and 211.7n)*



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# New Member Profile: Sarah Tyrrell

By Kate Smith



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

I was completing an associate degree in real estate when I first learned about property assessment and mass appraisal. The college I attended offered a certificate in property assessment, and my instructors encouraged me to look into this as a career option. Upon graduating, I worked in property management and real estate sales for a few years before switching gears to enter the assessment field.

## What about your role do you enjoy most?

I enjoy being in the field performing inspections and meeting new people. The best part of field work is the chance to observe neighborhoods as they change.

In Milwaukee, several neighborhoods are currently undergoing revitalization. It's exciting to watch this process unfold. Many of the properties in these areas have a long, rich history. Somewhere along the line, however, they became vacant, and much about them was forgotten.

It is wonderful to see these homes and buildings being restored and brought back to life. We are witnessing a new beginning for the owner and for the century-old structure.

## What about your role is the most challenging?

The most challenging part of my role is overcoming the stereotypes associated with the assessment process.



## Sarah Tyrrell Property Appraiser

City of Milwaukee  
Milwaukee, Wisconsin

A large part of an assessor's job is to help educate the public about what we do and why we do it. It is sometimes difficult to break through the misconceptions people have about assessments.

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

My background in and love for the real estate field are strong. If I wasn't doing property valuation, I'd most likely still be working with real

estate—I would flip houses or own rental property.

I'd probably be doing real estate investments, sales, or property management.

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

If you have the opportunity to visit Milwaukee in the summer and happen to find yourself in town the end of June or the beginning of July, be sure to check out Summerfest. It's "The World's Largest Music Festival," situated along the shore of Lake Michigan, and each year the festival hosts hundreds of performers and live acts.

If live music and large crowds aren't quite your style, Milwaukee has one of the world's greatest park systems with over a hundred miles of trails and several community beer gardens.

Also, Wisconsin is known as the cheese-head state, so during your visit, try the squeakiest cheese curds anywhere.

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

I enjoy the outdoors and all that nature has to offer. Wisconsin has more than 15,000 lakes, as well as several rivers, recreational areas, and state parks. I spend many weekends exploring, camping, fishing, hiking, and kayaking.

I also love to travel and take road trips. My family and I will be venturing to Colorado and Utah this fall, hopefully stopping at as many National Parks along the way as possible.



Getty Images

## Coal's crash creates a wide swath of woes

*By Calvin Kent, Ph.D., AAS*

**A**s the coal industry has collapsed, so has the property tax base supporting county governments and school districts in West Virginia.

From having the highest property tax bases per capita in the state, many coal counties now have the lowest. Unemployment has increased dramatically; many of those residents have moved; the retail base has diminished; and schools have laid off teachers and workers and eliminated extracurricular activities.

This article examines what occurs when the principal industry in an area fails and the loss of the property tax base has reverberating negative effects on the quality of life for those living in or dependent on the affected area.

Also included are suggestions based on the West Virginia experience that may be of value to assessors faced with a market decline in a major tax base.

West Virginia remains the sec-

ond-largest producer of coal in the nation after Wyoming (see table 1). West Virginia coal constitutes 11 percent of the nation's supply. While there has been a slow, uneven decline in West Virginia coal production over the past few decades, the collapse began following the banner years of 2008–2011.

### Background

Coal mining in West Virginia began in 1745, but production was first recorded in 1863 when 444,648 short tons (short ton = 2,000 pounds) was reported (West Virginia Office of Miners' Health, Safety and Training 2007–2016a).

For most of the period from 1860 until the turn of this century, West Virginia's coal activity mirrored the national economy. Coal production was tied to industrial activity. When the economy boomed, coal prices and production followed, only to fall during periods of recession. As the demand for electricity rose, so did the demand for coal-generated power (Netschert 1960).

Beginning in the 1840s, demand for

coal was buoyed by the growth of railroads switching to coal from wood in steam locomotives. The railroad demand ended with the switch to diesel during the 1950s (Netschert 1960; King 2009; Park 2013). As manufacturing became less important in the U.S. economy, power plant efficiency increased, the use of natural gas and renewable fuels expanded, and the shift to a knowledge economy continued, coal and gross national product (GNP) became less tightly linked (EIA 2016a).

Coal production in West Virginia has varied dramatically, reaching peaks in 1924 (156,570,631 short tons), 1947 (173,653,816), 1990 (171,155,053), and 1997 (181,914,000) and then beginning a decline during the 21st century to 102,954,676 short tons in 2015 (West Virginia Office of Miners' Health, Safety and Training 2007–2016b).

Table 2 shows coal production and employment in West Virginia from 2002 to 2015. As late as 2008, production was 165,750,817 short tons.

**Table 1.** Coal production by state, rank, and year of highest production.

State	2014 Coal Production		Historical High in Coal Production	
	Thousand Short Tons	Percentage of U.S. Total	Thousand Short Tons	Year
Wyoming	395,665	39.6%	467,644	2008
West Virginia	112,187	11.2%	176,157	1947
Kentucky	77,335	7.7%	173,322	1990
Pennsylvania	60,910	6.1%	89,281	1918
Illinois	57,969	5.8%	77,377	1918
Montana	44,562	4.5%	44,732	2010
Texas	43,654	4.4%	55,755	1990
Indiana	39,267	3.9%	39,267	2014
North Dakota	29,157	2.9%	30,775	2003
Colorado	24,007	2.4%	39,870	2004
All other	113,710	11.4%	1,394,180	
Total United States	1,000,049	100%	1,171,809	2008

Source: U.S. Energy Information Administration, Annual Coal Report 2015

\* Differences in coal production for 2014 comes from two agencies using different methodologies

The 2015 output was a reduction of 43 percent from the 1997 peak. The forecast for 2016 shows a further decline to 71–90 million short tons with a consensus of 80 (Lego and Deskins 2015; Risch, Shand, and Copley 2015).

The actual preliminary production figure was 88,350,456 (West Virginia Office of Miners' Health, Safety and Training 2017). Contract employment related to the closure of mines and mine remediation shows an increase for the past few years, but this is not expected to continue. In addition to the sharp fall in coal production, there has been a decline in coal prices. The fall in average price for coal is even more notable than that for production.

Average short ton prices for Central Appalachian coal have declined from a high of \$139.05/ton in January 2011 to an all-time low of \$40.50/ton in May 2016 (EIA 2016b). This 71 percent drop in less than 5 years coupled with the decline in production has devastated many coal counties in West Virginia in terms of government finances, employment, and income.

### Causes of the Crisis in Coal

There are many complicated and intertwined causes of what has transpired in the nation's and West Virginia's coal economy (Cunningham 2014; EIA 2016c; Higginbotham et al. 2010; Lego and Deskins 2015; Hodge 2016).

### Environmental Regulations

More than 30 different federal laws cover all aspects of the production, distribution, and use of coal (Tribal Energy and Environmental Information Clearinghouse n.d.) Among the most discussed are the Environmental Policy Act, Clean Air Act, Clean Water Act, Surface Mining Control and Reclamation Act, Solid Waste Disposal Act, Safe Drinking Water Act, and the Mercury and Toxics Standards rule from the U.S. Environmental Protection Agency (EPA).

Electricity generation is included in the Clean Coal Plan (CCP). The goal of CCP is to substantially reduce carbon dioxide emissions from 2005–2015 levels by 2040. The 32 percent reduction in carbon emissions from the 2005 level called for by CCP

**Table 2.** Employment and coal production in West Virginia, 2003–2016

Year	Estimated Total Employment <sup>a</sup>	Coal Production (short tons)
2003	22,421	145,899,599
2004	23,031	153,631,633
2005	26,648	159,498,069
2006	29,419	158,835,584
2007	26,321	160,043,930
2008	28,832	165,750,817
2009	28,196	144,017,758
2010	42,034	142,944,106
2011	44,865	139,424,080
2012	53,934	129,538,515
2013	52,213	120,342,846
2014	65,428	116,900,140
2015	48,327	102,954,676
2016	12,649 <sup>b</sup>	88,350,456 <sup>c</sup>

<sup>a</sup> Employment includes those directly associated with mining production, distribution, remediation, marketing, and finance.

<sup>b</sup> Underground and surface only.

<sup>c</sup> Preliminary as of March 27, 2017.

Source: West Virginia Office of Miners' Health, Safety and Training 2007–2016a,b.

can be obtained by each state using different means (EPA n.d.). Although suspended due to Supreme Court action (EPA 2017), these regulations could further reduce the use of coal generation by electric utilities.

### Closure of Coal-Fired Electricity-Generating Plants

Since 2012, six coal-fired electricity-generating electric plants in West Virginia have been shut down (EIA 2017). Some of these were smaller *peaker* plants used only during periods of high demand. All these plants were old and could not economically be retrofitted to meet regulations or to use less costly fuels.

Three of these plants were in major coal counties (Kanawha River Plant in Kanawha, Kramer in Marshall, Riverside in Marion); the other three were not (Phillip in Mason, Albright in Preston, Willow Island in Pleasants). The closures have not had a major im-

pact on the property taxes in the coal counties (Amburgey 2016). Utilities are assessed by the state on a *unit basis*. Individual power plants are not *isolated* for tax purposes (Amburgey 2016). Increases in the value of electric utilities due to upgrades and new construction have increased, maintaining the overall level of assessments for power plants.

However, the closures have led to unemployment of those who worked in those facilities and reduced the use of coal mined in West Virginia. Because 75 percent of West Virginia coal is *exported* to other states primarily for electricity generation (this figure also includes international exports of met coal, which is used primarily in steel production), the impact of closures of out-of-state plants also diminishes the demand for West Virginia coal (EIA 2016d).

### **Decrease in Productive Coal Seams**

An additional problem is the decrease in the most productive, thicker coal seams (Boettner 2014). Southern West Virginia coal increasingly is found in relatively thin seams (less than 37 inches), which can be accessed only by costly underground mines (Mufson 2012). To an extent, this has been offset by the expansion of surface mining.

Currently 82 percent of West Virginia production is from underground mines.

### **Competition with Western Coal**

Coal from the middle and western basins is less desirable in terms of heat capacity and emissions. Since western coal is often surface-mined, it is cheaper to mine and transport to eastern U.S. markets than the costlier West Virginia fuel. Powder River Basin (Wyoming) coal in 2015 was priced at only 23 percent of coal mined in Central Appalachian deposits (EIA 2015).



Getty Images

### **Erosion of International Markets**

Exporting of coal has been a major sustaining force to the West Virginia coal market. Between 2014 and 2015, total U.S. coal exports fell by 24 percent with exports to China dropping by 87 percent. West Virginia is this nation's largest exporter of coal. There has been a 40 percent decline in West Virginia exports since 2012 (EIA 2016e).

The primary reason for the slowdown in international coal exports is the decline in the growth rates of the economies of China, Japan, and Europe (Johnson 2016). As these economies recover, coal exports may as well.

Further depressing the West Virginia market is the expansion of coal exports to Far Eastern markets, mainly India and China, from Australia and Indonesia. Exports from these countries have begun to invade European markets traditionally served by U.S. producers. In addition, there has been an increase of imports from Colombia and other South American nations into the U.S. market (Johnson 2016).

### **Study Counties**

For this study, the 10 West Virginia counties that produce more than 60

percent of all coal in the state were selected. Counties in the northern coal field are Ohio, Marion, Marshall, and Monongalia, and the southern coal field counties are Kanawha, Boone, Logan, Mingo, Raleigh, and Wyoming. These rankings will change dramatically due to the closure of mines, particularly in the south, and the surplus of coal now on the market (Risch, Shand, and Copley 2015).

All 10 counties have poverty rates well above the national average of 14.5 percent (see table 3). Job growth in all these counties has been negative over the past 13 years. With the exceptions of Raleigh, Kanawha, and Marshall counties, growth in county total output (GNP) has been negative over the same time span.

Table 4 shows the change in coal production in many counties has been dramatic; these are the 10 counties with the highest tonnage in 2015. Kanawha, home of the state capital, and Monongalia, home of West Virginia University, are outliers.

There are stark geographical differences in production over the 2011–2015 period. The southern counties (Boone, Logan, Mingo, Raleigh) have

**Table 3.** Economic indicators in selected West Virginia counties, 2002–2015

County	Average Unemployment Rate 2015	Average Job Growth 2002–2015	Average GDP 2002–2015	Poverty Rate 2015 <sup>a</sup>
Southern Coal Fields				
Boone	9.1%	−2.8%	−12.5%	20.7%
Logan	11.3%	−2.3%	−4.1%	19.8%
Mingo	12.9%	−2.8%	−12.2%	22.9%
Raleigh	7.6%	−2.0%	3.6%	17.1%
Kanawha	6.3%	−1.9%	1.8%	16.3%
Northern Coal Fields				
Monongalia	5.1%	−1.5%	−0.4%	22.8%
Marshall	7.7%	−0.5%	1.5%	16.4%
Ohio	5.6%	−0.4%	−1.3%	15.9%
Marion	6.5%	−1.2%	0.1%	15.2%

<sup>a</sup> National average was 14.5%.

Source: National Association of Counties 2016.

**Table 4.** Coal production and percentage change for selected West Virginia counties, 2011–2015

County	Coal Production (short tons)					Percentage Change
	2011	2012	2013	2014	2015	
Boone	20,903	15,752	11,386	11,485	7,012	−67%
Kanawha	9,624	8,769	9,715	10,314	8,219	−15%
Logan	14,211	13,060	10,932	9,915	7,250	−50%
Marion	11,640	11,180	11,256	13,244	13,180	12%
Marshall	17,085	17,154	17,293	16,891	16,364	−4%
Mingo	9,803	8,909	7,481	7,092	6,054	−39%
Monongalia	10,457	8,693	8,118	9,327	5,937	−43%
Ohio	571	4,392	7,658	11,130	10,654	97%
Raleigh	9,104	8,989	7,361	7,305	6,520	−28%
Wyoming	4,666	5,394	6,081	4,635	4,179	−10%

Source: West Virginia Office of Miners' Health, Safety and Training 2007–2016a,b.

seen the most substantial decreases. Counties in the northern coal field (Marion, Marshall, Ohio) have been stable or seen increases. This is due to the installation of scrubbers on electricity-generating plants allowing those plants to use the higher sulfur coal mined in the northern fields. The opening of a new deep mine explains the Ohio County increase (Powell 2016–2017).

Until 2012, Boone County was the major coal-producing county in the state. Now only a few small mines are producing there. In Mingo County,

also a top producer as late as 2012, only one major mine continues production (Herholdt 2016). The result is further deterioration of local government finances (Brown 2016–2017; Maher and Frosch 2015; Johnson 2016–2017).

The disparity in production between the northern and southern counties has increased because of the production of natural gas. With the horizontal drilling into the Marcellus shale, the counties of Ohio, Marshall, and Marion experienced natural gas booms until the decline in gas prices.

While there is gas and oil production in southern West Virginia coal counties, extraction often comes from shallow wells with limited production.

### Impact on County Income

There are many ways to measure the impact of the decline of coal on a county's economy. One of the most easily understood is the percentage of total personal income (TPI) in a county that can be attributed to coal personal income (CPI).

Personal income (PI) is usually defined as all compensation received from any source (salaries, wages, bonuses, income from self-employment, dividends, income from investments, rents, profit-sharing, and distributions from investments). TPI for a county is the sum of all income received by individuals and entities in that jurisdiction during a given year. CPI is the sum of all income received by individual and entities in the jurisdiction from coal-related activities (Bureau of Economic Analysis 2016). Table 5 shows the TPI and CPI for 11 counties in West Virginia for the period 2011–2014. The economic dependency on coal varies not only by county but also by year.

Boone, the most coal-dependent county, receives up to 60 percent of its TPI from coal. Corresponding figures for other counties are Logan, up to 32 percent; Mingo, up to 45 percent; and Wyoming, 47 percent. Even in the northern county of Marshall, coal dependency reaches 25 percent.

### Indirect Impacts

In determining the economic consequences of the collapse of coal on West Virginia county governments, consideration must be given to the indirect or multiplier effects of the lost income and employment from coal's demise. While not evaluated in this article, these additional effects are not inconsequential. The following

**Table 5.** Total personal income and coal personal income in 10 West Virginia counties, 2011–2014

County	2011		2012		2013		2014		Percentage Change		CPI as a Percentage of TPI)
	TPI	CPI	TPI	CPI	TPI	CPI	TPI	CPI	TPI	CPI	
Boone	\$603,472	\$357,146	\$524,415	\$306,247	\$443,732	\$241,016	\$391,488	\$178,125	64.4%	49.9%	60–45%
Kanawha	\$5,741,960	\$235,473	\$5,903,796	\$225,882	\$5,781,329	\$168,575	\$5,869,889	\$178,558	102.1%	75.8%	4–5%
Logan	\$592,916	\$188,619	\$599,087	\$193,295	\$551,179	\$159,726	\$509,196	\$135,629	85.9%	71.9%	32–27%
Marion	\$1,043,143	(D)	\$1,072,795	(D)	\$1,051,844	(D)	\$1,042,422	\$186,251	99.9%	NA	24%
Marshall	\$765,816	(D)	\$847,823	\$202,835	\$858,010	\$220,222	\$879,007	\$219,038	114.8%	NA	25%
Mingo	\$539,758	\$244,493	\$517,367	\$239,941	\$441,089	\$199,083	\$32,869	\$158,897	67.2%	65.0%	45–43%
Monongalia	\$2,445,670	\$87,778	\$2,542,076	\$79,952	\$2,634,517	\$54,764	\$2,749,652	\$56,584	112.4%	64.5%	4–2%
Ohio	\$1,152,662	(D)	\$1,233,517	(D)	\$1,285,779	(D)	\$1,319,444	(D)	114.5%	NA	NA
Raleigh	\$1,162,936	\$280,174	\$1,732,709	\$318,023	\$1,625,014	\$264,238	\$1,584,955	\$240,453	98.3%	85.8%	17–15%
Wyoming	\$243,010	\$114,013	\$250,807	\$126,549	\$257,334	\$133,140	\$245,945	\$113,752	101.2%	99.8%	47%

Note: Dollars are in thousands; (D) = deleted due to confidentiality; and NA = not applicable.

are the most frequently cited indirect results (Moore 2016; Higginbotham et al. 2010; Thompson et al. 2001):

- Reduced railroad shipments of coal, leading to reduced employment, track closures, and idling of terminals, particularly in West Virginia and nearby states (Burton 2017). (Coal is the greatest source of railroad revenue in the United States, and 92 percent of all West Virginia coal is moved by rail. Coal shipments and railroad revenue declined by 27.4 percent from 2008 to 2014 (Association of American Railroads 2016].)
- Closure of retail outlets and smaller sales at remaining stores, forcing layoffs and abandonments
- Increased bankruptcies and mortgage foreclosures for homes and commercial firms
- Decreases in employment in coal service industries such as trucking, contracting, construction, and finance
- Expanded demand for governmental services and transfer payments
- Reduced property values for residential and commercial properties.

While there are no statistical data, reports from the field and in the press (Cunningham 2014; Rich 2016) indicate that decreased coal valuations have caused a reduction in values for other types of property. Residential values are affected as bankruptcies increase and departing residents

abandon their homes to foreclosure. Because there are fewer people with lower incomes, retail sales and commercial valuations are also affected—empty buildings are common in coal communities (Adkins 2016–2017; Brown 2016–2017; Cook 2016–2017). A 2008 study of the economic impact of coal on the West Virginia economy measuring both direct and indirect effects found the following (Higginbotham et al. 2010):

- Each direct job induced the employment of one additional person in West Virginia.
- Indirect taxes (workers' compensation, corporate net income, special reclamation, sales and use, Coal Resource Transportation Road Fund, personal income taxes) related to coal production and employment totaled \$174 million.
- The industries in which the greatest induced effects occurred were services, retail trade utilities (including transportation and warehousing), finance (including insurance and real estate), and wholesale trade.
- Business volume and value added totaled more than \$2 billion.
- West Virginia coal-fired electric power plants generated almost \$1 billion in business volume and value added.

These impacts are not confined to the coal-producing counties. Because of the trade flows between counties into other adjacent states, the impact is

much broader.

### Coal Real Property Assessment

Unlike some other mineral-producing states, West Virginia levies its ad valorem tax on coal reserves rather than on extraction (Kent 2015). Coal is assessed for all counties by the State Property Tax Division using the Reserve Coal Valuation Model (RCVM). The model employs a discounted cash flow income approach to value both active coal mines and coal reserves (Kent 2010). Although the RCVM is complex, it closely parallels the model used by private appraisers to establish the expected market value of a coal property (Rudenno 2012).

The RCVM puts coal reserves in five property categories: active mining, reserve coal, unmineable coal, mined-out coal, and barren coal. Only the first two produce any significant amounts of property tax revenue. For active coal deposits permitted and under active development, the present value is calculated by taking the weighted average of the previous three years' production and converting those figures into estimated income using average coal prices over the previous year. That result is discounted using a rate established by the state.

The calculation for reserve coal property is more complex. It is applied to coal deposits not under mining permit or being actively mined but capable of being mined. Factors considered in valuing each acre in the seam

**Table 6.** Coal mineral real property valuation and percentage change in selected West Virginia counties, 2011–2015

County	Mineral Real Property Valuation					Four-Year Percentage Change
	2011	2012	2013	2014	2015	
Marshall	\$169,185,676	\$187,167,931	\$207,714,631	\$233,877,041	\$268,221,31	59%
Marion	\$115,138,745	\$6,866,386	\$101,240,302	\$99,311,194	\$118,968,980	3%
Ohio	\$8,949,419	\$8,624,065	\$4,011,268	\$14,852,989	\$32,396,616	262%
Kanawha	\$137,636,002	\$56,598,225	\$167,114,565	\$136,987,602	\$134,295,92	-2%
Logan	\$198,375,412	\$240,263,055	\$279,655,226	\$231,087,865	\$250,205,732	26%
Boone	\$319,886,677	\$385,255,086	\$400,974,862	\$311,296,919	\$264,978,926	-17%
Raleigh	\$134,887,292	\$132,431,562	\$187,893,865	\$161,550,360	\$153,607,299	14%
Mingo	\$106,342,748	\$110,375,416	\$133,163,879	\$83,147,944	\$74,453,972	-30%
Monongalia	\$62,366,306	\$67,410,586	\$72,595,909	\$71,080,770	\$67,158,277	7%
Wyoming	\$108,649,060	\$117,853,091	\$136,750,484	\$146,365,423	\$125,167,737	15%
All Other	\$704,312,757	\$696,637,142	\$95,921,601	\$713,184,456	\$623,520,729	-11%
<b>Total</b>	<b>\$2,065,730,094</b>	<b>\$2,229,482,545</b>	<b>\$2,587,036,592</b>	<b>\$2,202,742,563</b>	<b>\$2,112,975,515</b>	<b>2%</b>

Source: West Virginia Property Tax Division n.d.

include the average coal price per million BTU, the average royalty rate, the sulfur adjustment factor, clean coal recovery rate, and the BTU content of the coal seam. The result is discounted over the estimated life of the coal bed, 20, 40, or 80 years, that is, the number of years remaining in which the seam is to be mined. Unmineable coal beds have seams of less than 30 inches in width and are valued at a flat \$5/acre, while mined-out coal and barren coal are valued at \$1/acre.

Table 6 shows the assessed values and percentage changes for real coal property for the 10 West Virginia counties since 2011. As shown, not all coal counties have suffered decreases in real property coal valuations; the northern counties (Marshall, Marion, Ohio) have experienced increases. At the same time, southern coal counties (Kanawha, Boone, Mingo) have realized decreases. While Boone County has seen an erosion of 17 percent in valuations of coal real property. Mingo has experienced a 30 percent decline. In all other counties, increases have ranged from 256 percent in Ohio County, due to the opening of a new deep mine, to 3 percent in Marion. For all West Virginia counties, real property valuations are up 2 percent

despite an 11 percent decrease for the counties not included in this study.

Coal real property valuations have not declined as fast as coal prices and production because of the averaging of prices and production for active coal. Coal valuations *look back* for three years' output and prices. The full impact of the recent dramatic fall in prices and output has yet to be fully recognized in these valuations.

### Coal Personal Property Assessment

West Virginia also levies a property tax on coal-related personal property including machinery and equipment used to access, extract, and process coal as well as furniture, fixtures, inventory, materials, and supplies. This property is usually valued using replacement cost less depreciation. Machinery and equipment are extremely valuable components of the property tax base in coal counties.

Both surface- and underground-mining equipment is expensive, often running into millions of dollars or more for a single piece (CostMine 2016). Most underground mining equipment and machinery cannot be moved out of state to avoid taxation; surface-mining equipment can be moved but only at significant expense.

This, plus the overall national market for coal, has kept substantial amounts of personal property in-state.

To blunt the impact of declining income, the values of commercial and industrial coal property have been reduced by action of the State Tax Department (Brennen 2016–2017; Johnson 2016–2017). The level of assessment was lowered to a *salvage value* of 30 percent (Amburgey 2016).

From a high in 2014, property taxes collected on machinery and equipment, which is mostly coal related, have experienced a swift and significant decline in most coal counties (see table 7) (West Virginia Property Tax Division n.d.). In tax year 2015, machinery and equipment tax collection in Boone County was only 39 percent of what it was three years earlier.

### Responses of Local Governments

It is difficult for the most severely affected counties to maintain basic services. Wyoming, Boone, Logan, and Mingo counties are all considered *distressed counties* by the Appalachian Regional Commission; the other study counties are classified as *transitional* (Appalachian Regional Commission n.d.). Falling revenues at a time of high demand for social services have

further strained county budgets.

Government—local, state, health, federal, and public education—is the major employer in the southern counties (Bureau of Economic Analysis 2016). In the southern coal field counties (except Kanawha), transfer payments constitute 35–50 percent of personal income (transfer payments include Social Security, Medicare, Medicaid, unemployment insurance, and other public assistance) (Bureau of Economic Analysis 2017).

All the southern counties have been victimized by the bankruptcies of the major coal companies, Alpha Natural Resources and Patriot Coal Corporation, as well as smaller firms. These companies have outstanding tax liabilities in the millions of dollars.

It is anticipated that some of the loss will be paid as these firms emerge from bankruptcy (Alpha Natural Resources came out of bankruptcy on July 27, 2016). County officials in the southern counties report that, because of unemployment related to coal, there has been a spike in foreclosures and tax delinquencies on owner-occupied homes.

Specific responses given by county governments and school districts in the study are listed below. Although school districts follow county boundaries, they are independent and do not rely on county government for financial support. School finance comes from local property taxes and state aid. State aid is allocated using a complex minimum foundation formula. A minimum level of funding for each student is set by the state. That minimum depends on seven factors, primarily the number and types of students. As enrollment declines, as is the case in most coal counties, state aid decreases. What of that minimum per-student amount cannot be filled by local property taxes is allocated to the district by the state (Kent and Sowards 2009). Although state aid partially offsets the loss in property

tax revenue, this assumes state aid is fully funded. State aid accounts for 60–75 percent of school budgets in the selected counties. This year, because of decreases in the severance tax at the state level, state aid to local school districts was cut by \$16 million (Quinn 2017).

Some of the data for each county was obtained from the National Association of Counties (NACo) (National Association of Counties 2016).

### Southern Counties

#### Boone County (Brown 2016–2017)

The situation in Boone county was summed up by the *Wall Street Journal* as follows:

*Boone County has lost 2,700 coal mining jobs since 2011, the most of any county in the U.S. The county took in \$5.5 million in coal-severance tax money in 2010. That fell to \$2 million last year [2015] and officials expect about \$1.5 million this year. The county's budget for this fiscal year totals \$13 million. The county plans to end free trash removal in January and a private contractor will begin charging residents \$15 a month. These services cost the county \$1.2 million a year and was funded entirely by coal taxes.* (Maher and Frosch 2015)

Boone County must close three of its 10 elementary schools (part of the reason for the closures is declining enrollment, which in part reflects the out-migration of those who lost their jobs). For teachers to receive their pay until the end of the 2015–2016 school year, the state legislature had to appropriate more than \$2 million as an emergency grant. Faced with a \$6.9-million drop in revenue related to coal, the school district was forced to also cut teachers' and other employees' pay by an average of \$4,000.

In June 2016, the unemployment rate was 8.8 percent, compared to a state average of 6.4 percent and a national rate of 5.6 percent. Of the county's top five employers in 2013, four were coal

companies that have ceased or almost ceased production. The bankruptcies of the major coal producers have left the county with \$8 million in uncollected property taxes.

#### Mingo County (Mahon 2016–2017; Johnson 2016–2017)

Mingo County shows depressing statistics with an unemployment rate of 12.5 percent. For the 2016–2017 school year, the Mingo county school district saw its property tax base fall from \$22.6 million to \$13.6 million. This drop has necessitated either the laying off of 48 teachers or the elimination of almost all extracurricular activities.

County government saw dramatic drops in both coal property taxes and severance tax receipts of more than \$2 million, forcing elimination of support for fairs, the library, fire departments, parks, and ambulance services and cuts to county departments ranging from 9 to 28 percent.

#### Logan County (Adkins 2016–2017; Brennen 2016–2017)

The unemployment rate in Logan County is 10.7 percent. Logan has lost more than \$200 million in coal property valuations. During the *good times*, the county commission built a sizable contingency fund, which to date has not had to be used. County services have not had to be cut, and no cuts are anticipated. Property tax revenues have been supported by the construction of three new coal-processing plants.

Because the Logan County School District has a reserve fund, this year it did not cut any staff or programs. But the district anticipates having to do so next year. Coal company bankruptcies have cost the district \$2.6 million in unpaid property taxes.

#### Wyoming County (Cook 2016–2017)

The unemployment rate in Wyoming County was 10 percent in June 2016.

**Table 7.** Coal industrial personal property valuation and percentage change in West Virginia counties, 2011–2015

County	Industrial Personal Property Valuation					Four-Year Percentage Change
	2011	2012	2013	2014	2015	
Marshall	\$169,237,640	\$233,173,669	\$303,996,904	\$374,770,568	\$424,220,402	150%
Marion	\$147,951,090	\$178,068,293	\$198,259,028	\$211,476,224	\$166,373,948	12%
Ohio	\$63,887,072	\$60,869,089	\$116,474,609	\$140,929,395	\$140,199,756	119%
Kanawha	\$232,786,131	\$297,486,389	\$314,940,386	\$295,675,472	\$304,538,098	31%
Logan	\$410,417,779	\$491,312,839	\$533,913,353	\$523,071,589	\$444,129,991	8%
Boone	\$579,421,729	\$742,003,386	\$745,629,442	\$489,446,547	\$574,645,090	1%
Raleigh	\$265,480,366	\$282,467,644	\$347,561,825	\$292,606,063	\$282,440,971	6%
Mingo	\$262,813,375	\$317,032,308	\$357,266,390	\$333,353,936	\$293,952,960	12%
Monongalia	\$105,072,505	\$141,168,288	\$148,497,779	\$108,289,208	\$131,332,124	25%
Wyoming	\$162,664,532	\$245,325,308	\$287,299,237	\$234,367,657	\$260,505,585	60%
All Other	\$979,217,395	\$1,133,558,722	\$1,405,125,680	\$1,417,733,341	\$1,142,427,096	17%
<b>Total</b>	<b>\$3,378,949,614</b>	<b>\$4,122,465,935</b>	<b>\$4,758,964,633</b>	<b>\$4,421,720,000</b>	<b>\$4,164,766,021</b>	<b>23%</b>

Source: West Virginia Property Tax Division n.d.

Of the 34 mines that were open in 2011, only 4 remain active. Wyoming County has seen its severance tax revenue drop by \$300,000 and its property tax revenue fall by more than \$1.2 million. In addition, the bankruptcies of Alpha Natural Resources and Patriot Coal Corporation have left unpaid property taxes of more than \$1.7 million.

Among the county services that are being cut are answering nuisance dog complaints, landfill employment (from eight to three workers), cardboard pickup from businesses, and hours for the transfer/compactor stations to be open. As county positions become open, they are not planned to be filled. The school district cut 18 positions.

#### Raleigh County (Bias-Evans 2016–2017)

Raleigh County has an unemployment rate of 6.7 percent, which is the lowest among the southern coal counties. Being a tourism and transportation hub, the county has a more diversified economy than the other southern counties. West Virginia University is establishing a campus there.

Although coal property taxes have dropped, with the county government receiving \$500,000 less, this decrease

has been offset by increases in other property values. To date there have not been any layoffs or reductions in services. The schools lost \$2.4 million in tax dollars from coal property, but this decrease has been offset by increases in other valuations, primarily new construction.

It is not expected that these offsets will continue into next year. There is almost \$2 million in unpaid property taxes because of coal company bankruptcies. Residential foreclosures and listings are at an all-time high. The effects of the coal economy collapse are being felt in retail and commercial values as well.

#### Kanawha County (Robinson 2016–2017)

Because of a 25 percent decrease in coal severance receipts, the Kanawha County Commission reduced the county budget by almost \$580,000. Most of the coal severance money supported services for the coal-producing parts of the county. The decrease in revenue necessitated cuts to outside agencies and a 3 percent cut in pay for county elected officials. Services experiencing cuts included fire departments and police officers.

The school district experienced a “very tight budget” because of cuts in

state aid tied to enrollment and a drop in property tax revenue. It was reported that 25 positions were to be eliminated, 21 of them teacher aides.

### Northern Counties

#### Marion County (Cinalli 2016–2017)

Marion County has an unemployment rate of 6.5 percent. Marion has been less negatively affected than other southern counties. Extraction is from deep mines that produce higher sulfur coal, which can be used in electric generators with scrubbers.

Coal mines in the county have been idled or put on reduced shifts because of the decrease in demand. County government has seen a decrease in severance tax revenue of almost 50 percent from its 2011 high. The decrease has been offset by the use of reserve funds and taxes on oil and natural gas production. While there is a hiring freeze, no jobs have been lost or services cut.

#### Marshall County (Kessler 2016–2017)

Marshall County has an unemployment rate of 7.7 percent. Marshall County has not seen decreases in

*Continued on Page 38*

## IAAO Conferences, Seminars, Meetings, and Webinars

Event	Location	Dates
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24-27, 2017
Billboard Tax Valuation Webinar	Online	October 18, 2017
Fall Leadership Days	Kansas City, Missouri	October 20-21, 2017
International Research Symposium	Madrid, Spain	October 30-31, 2017
Executive Board Meeting	San Francisco, California	November 17-18, 2017
Excel Part 2 Webinar	Online	November 18, 2017
38th Annual Legal Seminar	Seattle, Washington	December 7-8, 2017
Executive Board Meeting	Kansas City, Missouri	January 12-13, 2018
22nd Annual GIS/CAMA Technologies Conference	Houston, Texas	March 19-22, 2018
International Research Symposium	Prague, Czech Republic	April 4-5, 2018
Executive Board Meeting	Albuquerque, New Mexico	April 20-21, 2018
Executive Board Meeting	Vancouver, British Columbia, Canada	July 13-14, 2018
IAAO 84th Annual International Conference	Minneapolis, Minnesota	September 23-26, 2018
Executive Board Meeting	Charlottesville, Virginia	November 16-17, 2018
IAAO 85th Annual International Conference	Niagara Falls, Ontario, Canada	September 8-11, 2019
IAAO 86th Annual International Conference	Denver, Colorado	Aug. 30 -Sept. 2, 2020
IAAO 87th Annual International Conference	Chicago, Illinois	Aug. 29-Sept. 1, 2021



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Submissions due October 1, 2017



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

### Suggested topics:

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

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



# Certification of Candidates

July 7, 2017

Ron Worth, Executive Director  
IAAO  
314 W 10<sup>th</sup> St  
Kansas City, Missouri 64105-1616

I, W.A (Pete) Rodda, CAE, RES, Chairman of the 2017 Nominating Committee, hereby certify that the following candidates were unanimously approved by the Nominating Committee, July 6, 2017.

Position	Candidate
<b>President-Elect</b>	Tim Boncoskey
<b>Vice President</b>	John C. Isbell, AAS
	Anthony "Sackey" Kweku
	Amy Rasmussen, RES, AAS
<b>Region 1</b>	Jeffrey T. Holsapple, CAE, RES
	Scott K. Teruya, AAS
<b>Region 2</b>	Rebecca L. Malmquist, CAE
	Donna VanderVries, CAE, AAS
<b>Region 3</b>	David B. Baker, PPS
	Bryan Kinsey, AAS

Committee Chair: Past-President W.A. (Pete) Rodda, CAE, RES

Committee Chair Signature:

Date Signed: July 7, 2017

# Candidate profiles: Election of the 2018 Executive Board

## For President-Elect

### Tim Boncoskey

Chief Deputy Assessor  
Maricopa County  
Phoenix, Arizona



Thank you for being an IAAO Member! With dedicated professionals like you in our association, a robust team in Kansas City and an energetic Executive Board, we are taking the assessment and tax policy profession to the next level globally. I would be honored to have the opportunity to help us get to that next level and deliver the goals in the Vision 2020 plan ahead of deadline as your President-Elect. I ask for your support and vote in November.

### IAAO Leadership Roles

- Vice President, 2017
- Budget Committee, 2017
- Executive Board, 2013–2015
- Vision 2020 Committee, 2014–2016
- Chair, Councils and Sections Committee, 2012
- President, AZ IAAO, 2007–2008, 2011
- Chair, Metropolitan Jurisdictions Council and Phoenix Local Host Committee, 2011
- Representative, AZ IAAO, 2009–2017
- Speaker and Moderator, IAAO Annual Conference and GIS/CAMA Technologies Conference(s), 2008–2017

### Professional Experience

- Chair, AZ Assessor Education, Training, and Certification Advisory Committee, 2015–2017
- Maricopa County, Chief Deputy Assessor, 2006–present
- Arizona Department of Administration, Assistant Director, 1995–2006
- Chair, Governor's Regulatory Review Council, 1996–2003
- AZ Office of the Governor, Director/Special Assistant, 1989–1995
- Fairfax County, VA, Budget Analyst, 1986–1989

### Peer Recognition

- IAAO Stacy Ford Award, 2016 (Outstanding Representative)
- IAAO Kenneth J. McCarren Award, 2016 (New Member Recruiting)
- Maricopa County Pillars of Honor, 2013
- IAAO Member of the Year Award, 2012

### Education

- Strategic Leadership Program, Governor's Center, Duke University, 1999
- Master's Degree, LBJ School of Public Affairs, University of Texas at Austin, 1985
- Bachelor's Degree, Eller College of Management, University of Arizona, 1983

"My commitment to you is to do my best to ensure we advance the association's goals and achieve a diverse and inclusive membership, who thrives on professional development and education to better serve our communities around the world."

## For Vice President

### John C. Isbell, AAS

Assessor of Property  
Sumner County  
Gallatin, Tennessee



Fellow IAAO Members,

I am honored to have served on the Executive Board at such a pivotal time in our organization. The current board has been busy positioning the organization for the next level. Vision 2020 continues to be the catalyst to take IAAO to the next level.

As chairman of Vision 2020 Special Committee, I had the unique opportunity to work with some of the brightest minds in the industry and craft a plan that is our road map to success.

I am excited for the opportunity to embrace the vision by ENLISTING our tenured members to gain valuable institutional knowledge as a foundation to ENGAGE our emerging leaders with their fresh and out-of-the-box ideas as a mechanism to EMPOWER the organization to be the global leader in assessment administration and education.

*"You may have the greatest bunch of individual stars in the world, but if they don't play together, the club won't be worth a dime"*

- Babe Ruth

Your voice in the future of our organization is your vote. I would appreciate the opportunity to serve as your voice on the board and humbly seek your vote. For more information please visit [www.teamisbell.com](http://www.teamisbell.com). Thank you.

### Education

- MTSU - BBA & MBA (Business Finance)  
TSU - Currently pursuing PhD in Public Administration  
IAAO - Assessment Administration Specialist (AAS)  
UTK/CTAS - Certified Public Administrator (CPA)

Tennessee - TN Master Assessor (TMA), TN Certified Assessor (TCA)

### Career Highlights

- 2007, TN Assessor of the Year  
2008–2017, TnAAO Executive Board  
2009, TnAAO State President  
2011, TN State Leadership Award  
2011–2013, TN State Representative to IAAO  
2013, IAAO Member of the Year  
2014–2016, IAAO Executive Board  
2015, IAAO Conference Presenter  
2016, IAAO Conference Presenter  
2016, Fair & Equitable Cover Article

### Personal

Rotary International  
Boy Scouts of America  
13 mission trips spanning six countries and three continents.

## For Vice President

### Anthony "Sackey" Kweku

Director, Property Valuation Modeling  
Department of Finance - Property Division  
New York, New York



This year will be another milestone anniversary of 31 years of continuous membership in IAAO!

The Association has given me more than I could have hoped for – education, commitment, network opportunities, camaraderie, and dedication to excellence in assessment and a sense of service.

I would like to reciprocate to the IAAO members for these remarkable gifts by seeking the office as your Vice President. I served on the Executive Board of IAAO from 2009 to 2011. Prior to that, I was a two term President of KCIAAO. I was instrumental (with others) in convincing the Executive Board to award the 2012 Annual Conference to Kansas City.

### IAAO Activities

IAAO Member 1986–Present – 31 years of continuous membership

Executive Board Member 2009–2011

Presidential Appointment Nominating Committee 2016 (resigned to run as Vice President)

President KCIAAO 2007–2008; 1999 – 2000

IAAO Conference Local Host Committee 2012

IAAO Audit Committee Chair 2011

Presidential Appointment Nominating Committee 2013

Presidential Appointment Ethics Committee 2006–2008

Presidential Appointment State Representative 2006–2014

Presidential Appointment Resolutions Committee, 1997–1998

Presidential Citation CAMA Contest – 1996

Attended 23 IAAO Conferences 1992–Present

Speaker at National Conferences

### Education

Master of Arts, Economics, University of Central Missouri  
Missouri Certified Residential Real Estate Appraiser

### Goals for IAAO:

TOTAL support of the Vision 2020 strategic goals:

1. IAAO course delivery methods with emphasis on mass appraisal valuation methods utilizing statistical training and technical support with regression based tools.
2. Grow the International membership with education strategically tailored for their respective countries.
3. Continue to sustain and increase our presence in the United States with the goal for every Assessment/Appraisal jurisdiction becoming a member.

I ask for your consideration, guidance, blessing and eventually, your vote in my endeavor to be become your vice president of your International Association of Assessing Officers.

Thank you in advance for your support.

## For Vice President

### Amy Rasmussen, RES, AAS

Director of Litigation  
Polk County Assessor's Office  
Des Moines, Iowa



I respectfully ask for your vote for IAAO Vice President. I have been in the assessment profession for 28 years and am fortunate to have been mentored by many hard working, dedicated professionals. I therefore, feel a strong responsibility to give back to IAAO. My goals are to: align association resources in order to continue developing ways to mentor and foster new leaders, strengthen our current membership while looking for innovative ways to recruit new members, and focus on providing the highest quality education at the most affordable cost.

#### IAAO Involvement and Leadership

- Professional Development Committee, Chair 2017
- Executive Board, 2014 - 2016
- USPAP Committee SME, 2015 - present
- Budget Committee, 2016
- Technology Special Committee, 2014 - 2015
- Vision 2020 Committee, 2014
- Planning and Rules Committee, 2009 - 2013
- Senior Specialty Instructor, Professional Designation Advisor, IAAO Representative

#### State Leadership

##### Iowa Real Estate Appraiser Examining Board

- Board member, 2005 - 2011; vice chair, 2008 - 2010

##### Institute of Iowa Certified Assessors

- Board of Directors, 2011 - 2016
- Summer Seminar Committee, 2010 - 2014 & 2017; chair . 2010 - 2012
- Ethics Committee, 2007 - 2008
- Narrative Grading Committee, 2005 - 2006

##### Iowa State Association of Assessors

- Public Relations/Editorial Committee, 2012 - present
- Nominating Committee, 2011

#### Professional Designations, Certifications, and Awards

- Assessment Administration Specialist - 2013
- Stephen Burton Memorial Educational Fund Scholarship Recipient - American Business Women's Association, West Des Moines Chapter, 2012
- Certified Public Manager - 2011
- George C. Askew Award - The American Academy of Certified Public Managers, 2011
- Residential Evaluation Specialist - 2010
- Iowa Certified Assessor - 2005
- Certified Residential Real Property Appraiser - 2002

#### Education

- Master of Public Administration, Public Policy, Drake University, Des Moines, Iowa
- Bachelor of Science, Psychology, Iowa State University, Ames, Iowa

## For Executive Board

### Region 1

#### Jeffrey T. Holsapple,

#### CAE, RES

Assistant County  
Appraiser  
  
Johnson County,  
Olathe, Kansas



I respectfully request your support of my candidacy for IAAO Executive Board Region 1. IAAO is an outstanding organization that all members should take great pride in.

I have been an active member for over 23 years. I chose to be a part of the organization because it is the foremost authority in mass appraisal and provides countless resources and advantages for its members. Through IAAO, I was able to obtain my CAE and RES designations, serve on several committees and meet lifelong friends.

As an active Executive Board member I will be committed to ensuring the Vision 2020 Strategic Long Range Plan remains the focus of the board and that service to its members is always in the center of our decisions. Vision 2020 will take us into a new era of IAAO, growing the organization and improving its service to the membership.

#### Professional Associations

- IAAO Member, since 1994
- Certified Assessment Evaluator, 2007
- Residential Evaluation Specialist, 2003
- Professional Designations Subcommittee, 2010-2012
- IAAO Certificate of Excellence in Assessment Administration Special Committee, 2013-2014
- Chair, IAAO Certificate of Excellence in Assessment Administration Subcommittee, 2015
- IAAO Certificate of Excellence in Assessment Administration Subcommittee, 2016-2017
- IAAO Representative
- Past President, Kansas City Chapter of IAAO
- Kansas Registered Mass Appraiser, 2002

#### Experience

- Johnson County Appraiser's Office, Kansas
- Assistant County Appraiser
- Residential Real Estate Regional Coordinator

#### Education

- Bachelor of Science, Colorado State University

## For Executive Board

### Region 1

#### Scott K. Teruya, AAS

Real Property Tax  
Administrator  
  
County of Maui  
Kahului, Hawaii



Aloha, I humbly ask for your consideration in allowing me to serve you on the IAAO Executive Board Region 1. It was attending my first annual conference in Alaska in 2005 that got my attention with IAAO. Since then, I have had the opportunity to meet so many great individuals and grateful to be part of the IAAO family. I would be honored to serve you, the membership, and move IAAO toward the Vision 2020 goals and establishing long term goals well into the future. Mahalo!

#### Vision

- To grow IAAO leadership in adoption of best practices while promoting IAAO Internationally.

#### IAAO Involvement

- GIS/CAMA Technologies Conference Committee
- Professional Designations Advisor
- Presenter, IAAO Annual Conference, 2016
- IAAO Member of the Year, 2014
- Chapter and Affiliates Committee, 2014-Present
- AAS designation, 2013
- Hawaii Chapter of IAAO, President 2013-Present
- IAAO Representative since 2013
- In-State Instructor since 2011
- IAAO member since 2001

#### Professional Associations

- Appraisal Institute associate member since 2001
- State of Hawaii, Certified Residential Appraiser, 1997
- State of Hawaii, Real Estate Salesperson license, 1994

#### Experience

- County Real Property Tax Administrator since 2007
- 21 years of mass appraisal experience
- 7 years of private fee appraisal experience

#### Additional Experience and Awards

- Presentation on Assessment "Best Practices" to the Government of China, 2017
- Office award for Special Achievement in GIS "SAG Award" from ESRI, 2016

#### Education

- Bachelor of Business Administration, Real Estate major, University of Hawaii

## For Executive Board Region 2

### Rebecca L. Malmquist, CAE

Director of Assessments  
City of Minneapolis  
Minneapolis, Minnesota



It is an exciting time for IAAO! With energetic staff, engaged members and dedicated leadership, we have the opportunity to move the organization in a positive direction into the future. My goals are to provide an enhanced member experience, grow the organization globally and focus on innovative and accessible education, all while continuing to lead the world in mass appraisal, assessment administration and property tax policy.

#### My Commitment

I will continue my active engagement in IAAO by bringing my passion for service as an Executive Board member. Through local, state and IAAO involvement, I have served assessment professionals like you for nearly two decades. I will continue that enthusiasm as your representative on the Executive Board! I respectfully ask for your vote for IAAO Executive Board for Region 2. Thank you!

#### IAAO Activities

IAAO Member since 2000  
Membership Committee Chair, 2016 – 2017  
Communications Committee Chair, 2015  
Communications Committee, 2010 – 2014  
IAAO State Representative, 2012 – present  
Successful completion of the Instructor Training Workshop, 2015  
Received IAAO's Zangerle Award as Managing Editor of MAAO's *Equal Eyes* in 2004, 2005, 2007 and 2009  
Co-Authored and instructed seminars at Annual Conferences and GIS/CAMA Conferences

#### Education/Professional Development

Certified Assessment Evaluator (CAE) Designation, 2008  
Minnesota Senior Accredited Minnesota Assessor (SAMA) Designation, 2003  
Bachelor of Arts in Urban and Regional Studies, with a concentration in Development, Planning and Research; second major in Geography with concentrations in Technical and Economic Geography; University of Minnesota – Duluth

#### Minnesota Association of Assessing Officers

##### Affiliate Activities

Editorial Board Committee Chair, 2004 – 2011  
*Equal Eyes*, Managing Editor, 2003 – 2011  
Region IX Vice President, 2013 – 2014  
Region IX President, 2014 – 2015 and 2015 – 2016  
Membership Coordinator, 2012 – present  
Residential Form Report Grader, 2014 – present  
Residential Narrative Report and Case Study Grader, 2016 – present

##### Professional Experience

City of Minneapolis, Director of Assessments, 2014 – present  
City of Minnetonka, City Assessor, 2009 – 2014  
City of Minnetonka, Appraiser, 1998 – 2009

## For Executive Board Region 2

### Donna VanderVries, AAS, CAE

Equalization Director  
Muskegon/Newaygo County  
Muskegon, Michigan



This November, I respectfully request your support in the IAAO Executive Board, Region No.2 election. My IAAO involvement, education, and leadership experience make me an ideal board member. I aspire to facilitate IAAO members catching the "VISION" and to attract new members to that vision. Please join me in bringing IAAO Back and Into the Future: retaining and empowering existing members while attracting new members. To meet our members' diverse needs, I will work to expand our excellent educational offerings and the mediums for those offerings. IAAO plays a critical role in the ever-changing technological and legislative environment. As a board member, I will work to address these complex needs and future needs.

#### IAAO Activities

IAAO member 2001-Present  
IAAO Conferences 2008- Present  
IAAO Representative  
IAAO Planning Rules Committee 2010-2016  
IAAO Professional Designations Subcommittee 2017-  
IAAO Conference Volunteer, Moderator  
IAAO Courses and Body of Knowledge Reviewer  
IAAO Professional Designations Advisor

#### Leadership Activities

The Appraisal Foundation Appraisal Practices Board  
Mid-Michigan Association of Assessing Officers Board/  
President  
Michigan Assessors Association Board 2010, 2012-present  
Michigan Association of Equalization Directors Board  
2010-present, President 2017  
Credit Union Board 1993-Present, Chair 2010  
Elected Portage District Library Board 2014-Present  
Cannon Township Zoning Board Member/Chair and Planning  
Commission Member Prior  
Toastmasters Board

#### Education and Designations

CPA – Wright State University  
Attorney – Ohio State University  
Masters Tax – University of Cincinnati  
Certified General Appraiser  
Michigan Master Assessing Officer  
AAS, CAE  
ASA

#### Assessing Experience

Equalization Director 9 ½ years  
26 years assessing experience

#### Teaching Experience

Adjunct Professor 18 Years  
Instructor Assessing Courses 2008 – Present  
Course Reviewer & Creator  
Presenter Dark Stores - Wisconsin Assessors 2016  
**Assessing Articles Authored/Published**  
Grand Rapids Bar Journal  
Michigan Lawyers Weekly  
Michigan Probate Estate Planning Journal  
Cannon Township Newsletter

## For Executive Board Region 3

### David B. Baker, PPS

Director of Local  
Government Division  
North Carolina  
Department of Revenue  
Raleigh, North Carolina



In 1984, I started my career when I conducted my first re-appraisal at the county level. In 1988, I was hired as a Real Property Specialist with the NC Department of Revenue and took over the Department's Personal Property Section in 1993. I became the Assistant Director of the Property Tax Division in 2003 and for over the last 14 years have served as Director. In 2011, I led the transition to form the Local Government Division of NCDOR.

I am a firm believer that education is the key to the advancement of our profession and vital to improving the appraisal and assessment practices in all jurisdictions. IAAO is the world leader in assessment education and I have supported the advancement of our education programs throughout my career. As an IAAO instructor and a course developer, I will bring a unique prospective to the board. Over the last two years, I have had the privilege of serving on IAAO's Body of Knowledge, which has given me the opportunity to review and help develop the direction of our course material with the goal of making sure we are providing the correct material in the most effective manner possible.

With my 32 years of experience in property tax and as an instructor and course developer, I believe I can serve IAAO well and I ask for your support as a candidate for the IAAO Executive Board.

#### Goals

- Continue implementation of Vision 2020, Strategic Plan, and Body of Knowledge
- Make education more accessible with more online and web-based services.
- Committee restructuring to engage more members
- More outreach to grow membership, looking at ways to engage younger professionals while keeping our current members involved.

#### Education

- Master Public Administration from North Carolina State University
- Bachelor of Science from North Carolina State University

## For Executive Board Region 3

### Bryan Kinsey, AAS

Assistant Director -  
Division of Property  
Assessments State  
of Tennessee /  
Comptroller of the  
Treasury  
Nashville, Tennessee



#### Education

- Bachelor of Science in Business Administration
- Master of Business Administration
- Completed 18 IAAO courses and/or workshops

#### Professional designations/certifications

- Tennessee Certified Assessor (TCA)
- Tennessee Master Assessor (TMA)
- Assessment Administration Specialist (AAS)

#### Professional experience

- 25 years with the Tennessee Comptroller of the Treasury, Division of Property Assessments
- Began career in entry-level position assisting local assessors with basic functions of the office from measuring new construction to completing periodic reappraisals to assisting with appeals, etc.
- Currently in executive leadership position with responsibilities in personnel, budgeting, and strategic planning as well as overseeing projects with statewide implications: CAMA system, GIS, and supporting assessors, collectors, and other local officials for all 95 counties

#### IAAO leadership activities

- Charter member of the Chapters & Affiliates Committee formed in 2012
- Chair of the Chapters & Affiliates Committee for 2015 and 2016
- IAAO Representative for Tennessee
- Professional Designation Advisor for AAS

#### Local leadership activities

- Secretary/Treasurer – Tennessee Chapter of IAAO
- Vice President – Tennessee Chapter of IAAO
- President – Tennessee Chapter of IAAO

#### Goals if elected

- Grow IAAO membership and influence throughout the world
- Increase accessibility of IAAO education
- Fiscal responsibility and good stewardship of the members' money

#### General statement

IAAO has provided me many opportunities for personal and professional growth over my 23 years of membership from appraisal education to involvement in my local chapter to serving as a committee chair at the association level. IAAO membership and the service opportunities it has provided me have been very rewarding. It would be my honor to give back to the association through an enhanced level of service by serving on the Executive Board.

I would appreciate your vote in November.

## 2017 Vote is Electronic

The 2017 election of the 2018 Executive Board and a vote on an amendment to the IAAO Constitution will take place November 1 through November 30, 2017 by email only.

IAAO Regular members in good standing as of Oct. 1, 2017 will be emailed a ballot Nov. 1. There is no Associate member election this year. IAAO has contracted with Intelliscan, an independent tabulating company, to provide election services. The 2017 balloting process

will be all-electronic. Please add @intelliscaninc.net to your "safe senders" list to ensure you receive your official email ballot. Regular members who have not received an email ballot by Nov. 3 should contact John Arbitell at johnarbitell@intelliscaninc.com or 610-935-6176.

Members whose email addresses have changed are encouraged to update their email address via their account on the IAAO website or by contacting the IAAO Membership Department at membership@iaao.org or 816-701-8155.

## Proposed Constitutional Amendment

### ARTICLE IV.

#### EXECUTIVE BOARD

##### Section 5. Vacancy

Whenever a vacancy on the Executive Board occurs, except in the office of President-Elect, Immediate Past-President, or associate board member, the President may appoint any regular member in good standing to fill said vacancy, subject to the approval of the Executive Board. Said appointee shall serve through the unexpired term of the position; provided that when a vacancy, **absence or inability to act** occurs in the office of President, the President-Elect shall **immediately assume all the powers and duties of the President immediately succeed thereto**; and provided further that when a vacancy, **absence or inability to act** occurs in the office of President-Elect, the Vice-President shall immediately **assume all the powers and duties of the President-Elect succeed thereto**; and provided further that in the event of concurrent vacancies in any two of the offices of President, President-Elect, and Vice-President, the holder of the third office shall **assume all the powers and duties of the President** and the Executive Board shall appoint regular members in good standing to fill the vacancies in the offices of President-Elect and Vice-President; and provided further that in the event of concurrent vacancies in the offices of President, President-Elect, and Vice-President, the Executive Board shall appoint regular members in good standing to fill said vacancies. No person appointed by the President to fill any vacancy shall succeed to the office of President without being elected to that position by the Association membership. The Executive Board may by resolution, in the event of concurrent vacancies in the offices of President, President-Elect, and Vice-President or in the event that no appointed officer can succeed to the office of President under

the provisions of this section, hold a special election for the office of President. In the event of a vacancy in the office of Immediate Past-President, the President shall appoint a Past-President, in good standing, to fill this unexpired term. The appointment shall be subject to approval by the Executive Board. In the event of a vacancy of the associate member of the Executive Board, the President shall appoint any associate member in good standing to fill said vacancy, subject to approval of the Executive Board. All individuals appointed to fill such vacancies must first meet all qualifications of the office to which they are appointed and shall be serving in an acting capacity until that office is filled by election.

### ARTICLE V.

#### DUTIES OF OFFICERS

##### Section 1. President

The President shall be the chair of the Executive Board and preside at all meetings of regular members held for the purpose of transacting Association business. The President shall make all necessary committee or other appointments as the Executive Board shall provide by bylaw and shall perform such other duties as may be assigned by the Executive Board by bylaw.

##### Section 2. President-Elect

The President-Elect shall **assume exercise** all the powers and duties of the President during the President's absence or inability to act and shall perform such other duties as may be assigned by the Executive Board by bylaw.

##### Section 3. Vice-President

The Vice-President shall **assume exercise** all the powers and duties of the President during the absence or inability to act of the President and the President-Elect and shall perform such other duties as may be assigned by the Executive Board by bylaw.

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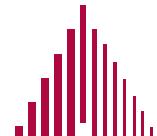
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# CONGRATULATIONS, NEW DESIGNEES



Adam Aarsvold



Victor Allender



Debra Artzer



Michael Beck



**Adam Aarsvold**, AAS, earned the Assessment Administration Specialist designation in June. Mr. Aarsvold is an Appraiser II with the Maricopa County Assessor's Office, Phoenix, Arizona, a position he's held for almost four years. From 2004 to 2009 he served as an intern and Clerk Specialist 2 for Olmsted County Property Records and Licensing in Rochester, Minnesota. Mr. Aarsvold holds a Applied Associate of Science degree in Computer Aided Drafting (CAD) from Rochester Community and Technical College.



**Victor P. Allender**, AAS, met the requirements for the Assessment Administration Specialist designation in June. Mr. Allender is an Appraiser II with the Maricopa County Assessor's Office, Phoenix, Arizona. He has been with this office for 18 years. Mr. Allender holds an Associate of Arts degree from Phoenix College and a Bachelor of Arts degree from Grand Canyon University. He has both a Level I and Level II Certification from the Arizona Department of Revenue. He states that earning his professional designation is quite meaningful to him, having started in the office as a clerk and progressing to his present position.



**Debra Artzer**, AAS, fulfilled the requirements for the Assessment Administration Specialist designation in June. Ms. Artzer has been a Commercial Appraiser with the Maricopa County Assessor's Office,

Phoenix, Arizona since January 2010. Before joining the assessor's office, she was a Residential Appraiser/Reviewer with Wachovia/World Savings for 15 years, a Residential Appraiser for Jefferson County Appraiser's Office for three years, and a Residential Appraiser for Canada Mortgage and Housing for two years. Ms. Artzer holds a paralegal degree from Herzing Institute College and a

Web Development Certification from Maricopa Community Colleges. She also holds a CRA designation from the Appraisal Institute of Canada. Ms. Artzer has been an appraiser for almost three years, gaining the experience and knowledge to undertake challenging assignments. She is working toward earning her CAE designation and an Associate in Applied Science degree.



**Michael E. Beck**, AAS, completed the requirements for the Assessment Administration Specialist designation in June. Mr. Beck is an Appraiser II, Commercial with the Maricopa County Assessor's Office, Phoenix, Arizona. He has been with this office for two years, the first dedicated to working with residential properties. He now works with industrial properties and is transitioning to work on mixed commercial property types. Before Maricopa County, Mr. Beck was with Yuma County (Arizona) in the Residential Department. He began his appraisal career in the private sector, conducting fee appraisals of large residential subdivisions, master plans and commercial property and bank review appraisal of commercial property. Mr. Beck holds an associate degree in business administration from Arizona Western Community College and a bachelor's degree in business administration from the University of Arizona. He is an active volunteer with the Arizona chapter of IAAO.



**Michael Combrink**, AAS, satisfied the requirements for the Assessment Administration Specialist designation in June. Mr. Combrink is in his first year serving as Chief Deputy Assessor for the Coconino County (Arizona) Assessor's Office. Before serving as Chief Deputy, Mr. Combrink held the post of Government Relations Director for the Maricopa County Assessor's Office for three years, successfully advocating for and against property tax policy at the Arizona Legislature. In



## CONGRATULATIONS NEW DESIGNEES



**Michael Combrink**



**Peter Devine**



**Conan Dunham**



**Sara Sputh Esser**

addition to lobbying, he led numerous special projects, including the IAAO Candidates Club for the office before his departure to Coconino County. Mr. Combrink holds Bachelor of Art degrees in history and anthropology from Northern Arizona University, and in 2017 graduated Cum Laude with his master's degree in public administration from Arizona State University. Mr. Combrink lives in his hometown of Flagstaff, Arizona, and shares in this distinction with his wife and four small children.



**Peter Devine**, AAS, met the requirements for the Assessment Administration Specialist designation in June. Mr. Devine is an Analytic Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona. He has held this position with Maricopa County for five years. Mr. Devine holds a Bachelor of Science in degree finance from Arizona State University.



**Conan C. Dunham**, RES, AAS, earned the Residential Evaluation Specialist designation in June. Mr. Dunham has served as an Industrial Supervisor for the Maricopa County Assessor's Office in Phoenix, Arizona for five years. In this position with Maricopa County, he has served as a lead trainer for his team. Mr. Dunham holds a Bachelor of Arts degree in hotel and restaurant management with a business minor from Washington State University in Pullman, Washington. He has been a licensed residential real estate agent for nearly 20 years. He is active in IAAO and the Arizona Chapter of IAAO and looks to his designations to help further his career in the assessor's office.



**Sara Sputh Esser**, RES, AAS, fulfilled the requirements of the Assessment Administration Specialist designation in June. Ms. Esser has been with the Maricopa County

Assessor's Office for the past 30 years, with experience working in residential and commercial properties and the litigation department. For the last 11 years she has served as a Commercial Supervisor. Ms. Esser did her undergraduate studies at Indiana University and completed a Bachelor of Science degree at Arizona University. In her role at Maricopa County, she delivers in-house seminars on the topics of income and effective age.



**David F. Hansen**, RES, AAS, met the requirements of the Residential Evaluation Specialist designation in June. Mr. Hansen is a Supervisor in Real Property for the Maricopa County Assessor's Office in Phoenix, Arizona. Before assuming this position six years ago, he served the county in various positions, including Residential Appraiser I and II and Commercial Appraiser II, III, and IV. Mr. Hansen holds a Bachelor of Arts degree in architectural studies and writing from Excelsior College.



**Duane Helgerson**, PPS, satisfied the requirements for the Personal Property Specialist designation in June. Mr. Helgerson is an Analytical Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona. He has been an appraiser with the Business Personal Property department for 16 years after serving as a clerk for the department for five years. He is certified as both a Level I and Level II Appraiser by the Arizona Department of Revenue. Before joining the county, he served in the U.S. Marine Corps as a combat engineer from 1988 to 1994. Mr. Helgerson was instrumental in the development and evolution of the E-Filing process for businesses to submit personal property filings. He has been the only appraiser processing all leasing business personal property filings for the past 10 years in the fourth largest county in the nation. "Achieving the PPS designation places the stamp of excellence on my long career in personal property."



David Hansen



Duane Helgerson



Todd Reynolds



James Stogner



**Todd Reynolds**, RES, AAS, completed the requirements of the Residential Evaluation Specialist designation in June. Mr. Reynolds has served the Maricopa County Assessor's Office in Phoenix, Arizona, as an Analytic Appraiser for almost six years. He began in this role as a business personal property appraiser for three years before taking on his current duties as a real property commercial appraiser. Before joining Maricopa County, Mr. Reynolds spent five years as a licensed residential fee appraiser in the state of Arizona. He is a member of the Arizona Chapter of IAAO.



**James Stogner**, RES, fulfilled the requirements for the Residential Evaluation Specialist designation in June. Mr. Stogner is an Analytic Appraiser with the Maricopa County Assessor's Office, Phoenix, Arizona.

He has served in this role for three years after working in the private sector as a mortgage banker. Mr. Stogner holds a Bachelor of Arts degree in economics from the University of Arizona. He is a member of IAAO's U-40 Leadership Lab. "Like many of us, I fell in to this profession. I find this career path challenging and fulfilling. I love the fact that there is no 'typical day' when it comes to what we do."

# Billboard Tax Valuation

WEBINAR  
October 18, 2017

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

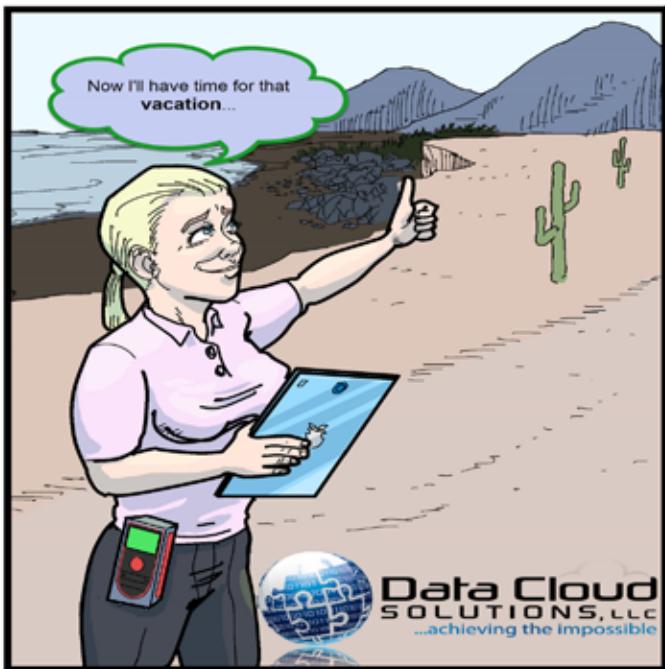
The webinar goal is to have an interactive presentation so as to respond to questions from IAAO members on the proper methodology for valuing and assessing outdoor advertising structures.

Presented by Myron Laible



IAAO WEBINAR SERIES

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



**Data Cloud  
SOLUTIONS, LLC**  
...achieving the impossible

# Early-Bird Registration for Madrid Symposium Ends Soon

Early registration for the 11th International Research Symposium, Oct. 30–31, 2017, in Madrid, Spain, closes Sept. 15. The symposium, offered by IAAO, Esri, and Thomson Reuters, is an annual event featuring an exploration of the intersection of public policy and mass appraisal standards, guidance, and implementation challenges.

The application of IAAO standards will be demonstrated in wide-ranging presentations on both the practical application of and practitioner lessons learned from the implementation of sound tax policy and global governance.

The symposium will include sessions devoted to developments with IAAO standards, emerging technologies in the development of land administration systems, dealing with unique commercial properties, and innovations in mass appraisal modeling.

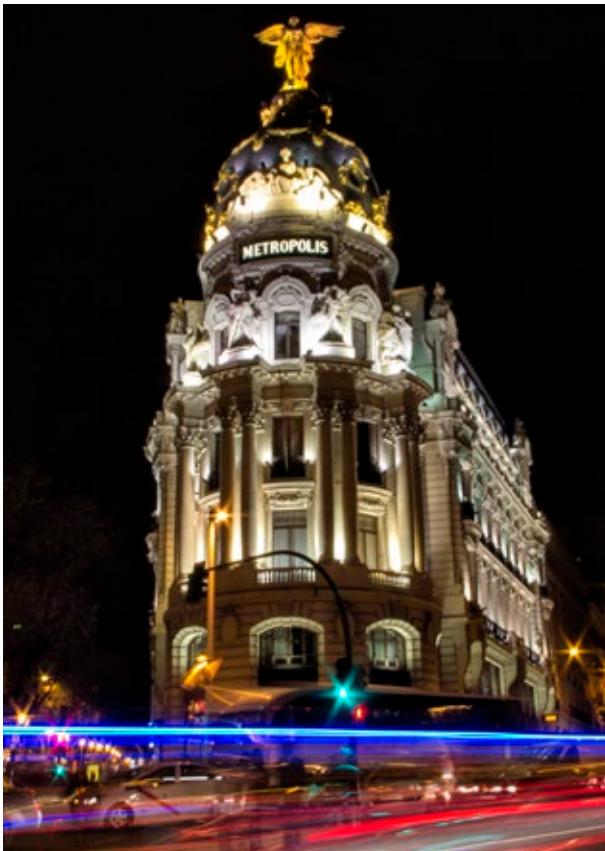
Before the symposium, on Sunday, Oct. 29, IAAO will present an optional half-day forum, "Automated Valuation Models and Geographic Information Systems — Methods, Applications, and Standards in Valuation."

## Registration

Symposium registration fees are \$650 for members and \$800 for non-members until Sept. 15. After that, fees will be \$750 for IAAO members and \$900 for nonmembers. Online registration is available at [www.iaao.org/IRS](http://www.iaao.org/IRS). Fees for the half-day forum are \$100 for members and \$125 for nonmembers. English-to-Spanish translation will be provided for the symposium and half-day forum.

## Symposium Topics

The focus of the symposium will be on the exchange of knowledge and technology trends for continuous im-



The Gran Vía is in Madrid's hustling, bustling city center. The Metropolis building, above, houses offices and was dedicated in 1911.

provement of land administration and property tax systems worldwide.

Subject areas for the symposium are Property Tax Administration and Tax Policy; World Development Challenges; International Application of Unique Valuation Topics; International Land Administration System Development; Spotlight on International Mass Valuation Systems and Automated Valuation Models; and International News: What's New and Trending? The symposium will also feature a keynote luncheon speech by Miguel López, of the Bank of Spain.

## Half-Day Forum

The half-day forum will cover developments in valuation modeling. Students will participate in an interactive discussion on AVMs and GIS. An AVM is a mathematical model

used to analyze comparable sold properties in order to derive valuations for unsold properties. GIS can be used to capture and understand spatial relationships among phenomena. AVMs and GIS can be applied together to discover a new level of insight into deriving valuations and improving performance.

The forum will be copresented by IAAO Research Subcommittee Chair Daniel Fasteen, Ph.D., and IAAO Research Subcommittee member and doctoral candidate, Paul Bidanset. They will explore basic concepts and demonstrate applications of methodologies for building valuation models using industry practices. The use of GIS to account for location effects will also be addressed. In addition, there will be a brief discussion on standards for AVM concepts.

## Hotel

The International Research Symposium and the AVM and GIS Forum will be at the Meliá Madrid Princesa in Madrid. The hotel is a 20-minute ride from the airport and is in the heart of the city. It is also just a few minutes from Gran Vía, Plaza Mayor, Puerta del Sol, and the main museums and cultural attractions, such as the Prado Museum, the Reina Sofía National Art Centre, and the Thyssen–Bornemisza Art Museum.

## 2018 Symposium

The 12th International Research Symposium will be April 5–6, 2018, at the Boscolo Prague Hotel in Prague, the capital of and largest city in the Czech Republic. On April 4, before the symposium, the IAAO will conduct a technical workshop.

The deadline for submitting abstracts for the 2018 meeting has been extended to Oct. 6. Proposals may be submitted at [www.iaao.org/IRScall](http://www.iaao.org/IRScall).

## Your 2017 IAAO Annual Conference schedule at a glance

For a full, detailed schedule, go to [www.iaao.org](http://www.iaao.org)

### SATURDAY, SEPTEMBER 23

Registration Open

Noon-5 p.m.

### SUNDAY, SEPTEMBER 24

Registration Open

8 a.m.-7 p.m.

First Time Attendee Orientation

3-4:30 p.m.

Exhibit Hall Tour

5-6 p.m.

Welcome Reception - Omnia Night Club at Caesars Palace

6:30-8:30 p.m.

### MONDAY, SEPTEMBER 25

Registration Open

7 a.m.- 4:30 p.m.

#### Breakfast

7-8 a.m.

#### Opening Ceremony and Annual Business Meeting

8-10 a.m.

#### Exhibit Hall Grand Opening and Refreshment Break

10-11:30 a.m.

#### Awards and Recognition Program and Lunch

11:30 a.m.-1:15 p.m.

#### Education Sessions

1:30-2:30 p.m.; 2:45-3:45 p.m.;  
4:15-5:15 p.m.

#### Exhibit Hall Open

2:30-6:30 p.m.

#### Breaks Exhibit Hall

2:30-2:45 p.m.; 3:45-4:15 p.m.

#### Mix+Mingle Reception

5:15-6:30 p.m.

### TUESDAY, SEPTEMBER 26

#### Registration Open

7 a.m.- 3 p.m.

#### Networking Breakfast in Exhibit Hall

7-8 a.m.

#### Plenary

8-9 a.m.

#### Exhibit Hall Open

9 a.m.-3 p.m.

#### Breaks in Exhibit Hall

9 a.m.-9:30 am; 10:30-10:45 am

#### Education Sessions

9:30-10:30 am; 10:45-11:45 am

#### Attendee Appreciation Lunch and Round Table Discussions in Exhibit Hall

11:45 am-1:45 p.m.

#### Education Sessions

1:45-2:45 p.m.; 3-4 p.m.; 4:25-5:15

p.m.

#### Break in Exhibit Hall

2:45-3 p.m.

### WEDNESDAY, SEPTEMBER 27

#### Registration Open

7:30 a.m.- Noon

#### Breakfast

7-8:00 a.m.

#### Plenary

8-9 a.m.; 9:15-10:15 am

#### Education Sessions

10:30-11:30 a.m.; 1:00-2:30 p.m.;  
2:45 p.m.-3:45 p.m.

#### Vendor Lunches

11:30 am-1 p.m.

#### Closing Reception & Banquet

6-9 p.m.

#### President's After Party at Beer Park at Paris

9-11 p.m.

## IAAO Agency Group Membership Discounts!



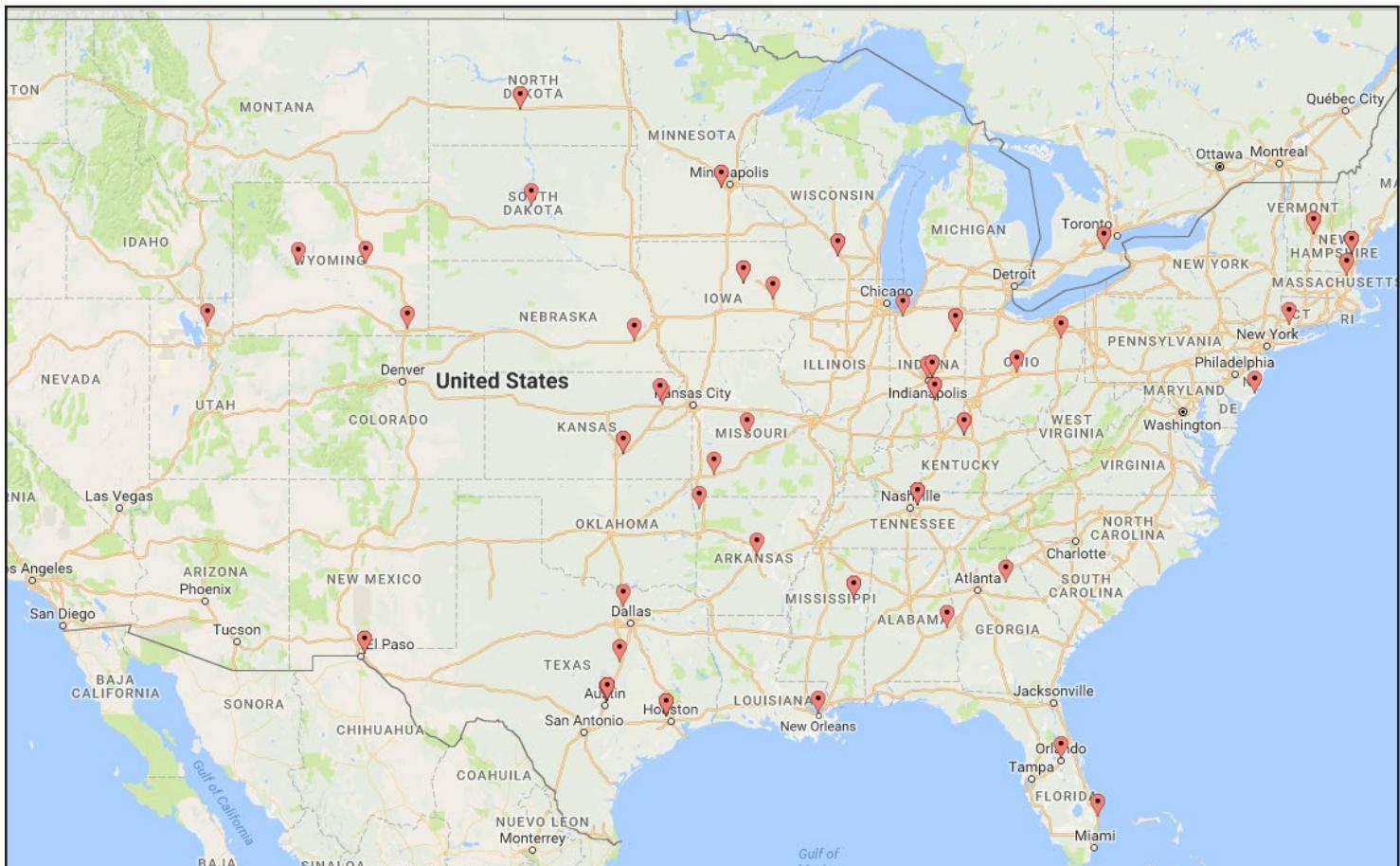
Did you know that your place of employment can receive a discount for having multiple IAAO members? It's true! It's called the Agency discount.

You may be thinking, What's an Agency? IAAO defines an Agency as any group that has 10 members that are billed together. For every 10 members that are billed together, your group will receive one free membership and for each increment of 10 paid members, your group will continue to receive another free member.

Agency Group Membership Program Requirements are:

- A minimum of 10 individuals must be included to be eligible for the group discount.
- New members joining the group must submit a completed membership application.
- All membership payments must be paid by one payment, designations and candidacies fees can be paid by separate checks.

If you are interested in learning more about IAAO's Agency Group Membership pricing, please contact Jill Boland, Membership Services Manager at 816-701-8155, or [boland@iaao.org](mailto:boland@iaao.org).



## IAAO educational offerings are finally on the map

By *Jean Spiegel*

IAAO recently launched a new interactive map at [www.iaao.org](http://www.iaao.org) to help members and non-members in finding IAAO educational offerings being offered across the country.

This has been a goal of the Professional Development Department for quite some time and we are hopeful that it is helpful to both our coordinators and potential students.

This new map shows the location of the upcoming courses with links to additional information such as the type of class, dates being offered and who to contact to register for the course, typically the course coordinator.

The courses listed on the new course calendar map are instructor-led and

IAAO recently launched a new interactive educational offerings map at [www.iaao.org/coursecalendarmap](http://www.iaao.org/coursecalendarmap). The IAAO Course Calendar will be updated weekly.

are set up, at a local level, by a course coordinator/sponsor.

Coordinators determine the dates, locations and registration specifics such as fees, for each class.

IAAO is fortunate to have a cadre of course coordinators/sponsors who set up IAAO offerings and open their registration to both employees and "outsiders."

We value the role of our course coordinators and want to support their

efforts with improved promotion of their upcoming courses.

With the new map students will be able to more easily locate courses that are being offered in their area by selecting the red marker on the various states.

If a student is looking for a specific course, such as Course 312, they can type "312" in the search field in the upper right-hand corner and the result will show red markers in only those states where Course 312 is being offered.

The new course map will be updated weekly as new course applications are submitted by the coordinators.

*– Jean Spiegel is IAAO Professional Development Operations Director*

## BY LOCATION

### ALABAMA

#### 101—Fundamentals of Real Property Appraisal

Auburn, September 11–15, 2017

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

### ARKANSAS

#### 311—Residential Modeling Concepts

Fayetteville, October 9–13, 2017

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

#### 300—Fundamentals of Mass Appraisal Little Rock

August 28–September 1, 2017

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

### CONNECTICUT

#### 101—Fundamentals of Real Property Appraisal

Rocky Hill, September 11–15, 2017

*The Connecticut Chapter of IAAO sponsors the offerings listed above. For more details, contact Melinda Fonda 203-988-0883 or [mfonda@townofstratford.com](mailto:mfonda@townofstratford.com).*

### FLORIDA

#### 332—Modeling Concepts

West Palm Beach, October 30 - November 3, 2017

*The Palm Beach County Property Appraiser's Office sponsors the offering above. For more details, contact Mike Pratt 561-355-4021 or [mpratt@pbcgov.org](mailto:mpratt@pbcgov.org)*

#### 102—Income Approach to Valuation

Orlando, November 6-10, 2017

*The Orange County Property Appraiser Office sponsors the offering above. For more details, contact Janice Lilly (407) 836-5343 or [jlilly@ocpafl.org](mailto:jlilly@ocpafl.org)*

#### 101—Fundamentals of Real Property Appraisal

Lake Mary, December 4-8, 2017

#### 201—Appraisal of Land

Lake Mary, December 4-8, 2017

#### 500—Assessment of Personal Property

Lake Mary, December 4-8, 2017

#### 600—Principles & Techniques of Cadastral Mapping

Lake Mary, December 4-8, 2017

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

### GEORGIA

#### 600—Principles & Techniques of Cadastral Mapping

Athens, November 13-17, 2017

*The Georgia Department of Revenue Local Government Services Division and Carl Vinson Institute of Government, University of Georgia sponsors the offering listed above. For more details, contact Jean Lord, 706-542-9534 or [lordj@uga.edu](mailto:lordj@uga.edu)*

### INDIANA

#### 102—Income Approach to Valuation

Columbus, August 14–18, 2017

#### 51—National USPAP

Indianapolis, August 28–30, 2017

#### 400—Assessment Administration

Fort Wayne, September 11–15, 2017

#### 311—Residential Modeling Concepts

Columbus, September 18–22, 2017

#### 151—National USPAP

Fort Wayne, October 3–5, 2017

#### 102—Income Approach to Valuation

Valparaiso, October 9–13

#### 102—Income Approach to Valuation

Indianapolis, October 16–20, 2017

#### 300—Fundamentals of Mass Appraisal

Indianapolis, October 30–November 3, 2017

#### 151—National USPAP

Columbus, November 14–16, 2017

#### 400—Assessment Administration

Indianapolis, December 4–8

#### 500—Assessment of Personal Property

Columbus, October 30–November 3, 2017

*The Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812-593-5308 or [ginnym@gnassessmentprofessionals.com](mailto:ginnym@gnassessmentprofessionals.com).*

### IOWA

#### 102—Income Approach to Valuation

Cedar Rapids, September 11–15, 2017

#### Workshop 150—Mathematics for Assessors

Cedar Rapids, September 11-12, 2017

#### Workshop 452—Fundamentals of Assessment Ratio Studies

September 13-15, 2017

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

### KANSAS

#### 400—Assessment Administration

Topeka, August 21–28, 2017

#### 102—Income Approach to Valuation

Topeka, August 28–September 1, 2017

#### 311—Residential Modeling Concepts

Wichita, December 4–8, 2017

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

#### 312—Commercial-Industrial Modeling Concepts

Wichita, August 21–25, 2017

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

#### 102—Income Approach to Valuation

Olathe, August 7–11, 2017

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

### KENTUCKY

#### 400—Assessment Administration

Frankfort, August 21–25, 2017

#### 500—Assessment of Personal Property

Frankfort, September 11–15, 2017

*The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Katie Martin 502-564-0784 or [Katie.Martin@ky.gov](mailto:Katie.Martin@ky.gov).*

### LOUISIANA

#### 311—Residential Modeling Concepts

New Orleans, October 16–20, 2017

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

### MASSACHUSETTS

#### 300—Fundamentals of Mass Appraisal

Wilmington, October 2–6, 2017

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

### MINNESOTA

#### 102—Income Approach to Valuation

Chanhassen, September 18–22, 2017

#### 312—Commercial-Industrial Modeling Concepts

Chanhassen, November 6–10, 2017

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

### MISSOURI

#### 101—Fundamentals of Real Property Appraisal

Lake of the Ozarks, September 11–15, 2017

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

#### **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*

### **MISSISSIPPI**

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

Starkville, October 23–27, 2017

#### **101—Fundamentals of Real Property Appraisal** Starkville, December 11–15, 2017

*The Mississippi State University Extension Service Center for Government and Community Development sponsor the offerings listed above. For more details, contact Jason Camp 662-325-3141 or jason.camp@msstate.edu*

### **NEBRASKA**

#### **332—Modeling Concepts**

Lincoln, October 2–6, 2017

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

### **NEW HAMPSHIRE**

#### **201—Appraisal of Land**

Concord, November 6–10, 2017

#### **931—Reading and Understanding Leases**

Concord, November 17, 2017

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

Concord, November 27–December 1, 2017

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

### **NEW JERSEY**

#### **331—Mass Appraisal Practice & Procedures**

Atlantic City, October 16–20, 2017

*The New Jersey International Association of Assessing Officers sponsor the offering listed above. For more details contact George R. Brown (609) 463-6661 or georgerbrown@gmail.com*

### **NORTH DAKOTA**

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

Bismarck, November 13–17, 2017

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

Bismarck, November 13–17, 2017

*The North Dakota Association of Assessing Officers sponsor the offerings listed above. For more details, contact Kim Vietmeier or Marci Gilstad (701) 328-*

*3127 or kmvietmeier@nd.gov.*

### **OHIO**

#### **331—Mass Appraisal Practices and Procedures** Columbus, August 21–25, 2017

#### **101—Fundamentals of Real Property Appraisal** North Canton, September 18–22, 2017

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

### **ONTARIO**

#### **112—Income Approach to Valuation II** Hamilton, September 11–15, 2017

#### **312—Commercial-Industrial Modeling Concepts** Hamilton, December 4–8, 2017

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

### **SOUTH DAKOTA**

#### **201—Appraisal of Land** Pierre, October 16–20, 2017

### **TENNESSEE**

#### **101—Fundamentals of Real Property Appraisal** Mt. Juliet, August 28–September 1, 2017

#### **201—Appraisal of Land** Mt. Juliet, October 23–27, 2017

#### **102—Income Approach to Valuation** Mt. Juliet, November 6–10, 2017

*The State of TN, Comptroller of the Treasury sponsors the offering listed above. For more details, contact Cristi Moore 615-401-7774 or cristimoorescot.tn.gov.*

### **TEXAS**

#### **331—Mass Appraisal Practices and Procedures** Austin, August 28–September 1, 2017

#### **101—Fundamentals of Real Property Appraisal** Austin, October 9–13, 2017

#### **151—National USPAP** Denton, December 11–15, 2017

#### **102—Income Approach to Valuation** Austin October 16–20, 2017

#### **331—Mass Appraisal Practices and Procedures** Houston, October 23–27, 2017

#### **332—Modeling Concepts** Austin, October 23–27, 2017

#### **332—Modeling Concepts** Houston, October 30–November 3, 2017

#### **112—Income Approach to Valuation II** Austin, November 13–17, 2017

#### **201—Appraisal of Land** Austin, December 4–8, 2017

#### **151—National USPAP** Austin, December 11–12, 2017

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

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

Waco, September 18–22, 2017

*McLennan County Appraisal District sponsors the offering listed above.*

*For more details, contact Joe Bobbitt 254-752-9864 or jbobbett@mclennancad.org.*

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

El Paso, October 2–6, 2017

#### **400—Assessment Administration**

El Paso, November 27–December 1, 2017

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

### **UTAH**

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

Ogden, October 2–6, 2017

*The Utah State Tax Commission and the Utah Chapter of IAAO co-sponsors the offering listed above.*

*For more details, contact Tiffany Opheikens 801-399-8136 or topheike@co.weber.ut.us*

### **VERMONT**

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

White River Junction, August 14–18, 2017

#### **155—Depreciation Analysis**

White River Junction, September 20–21, 2017

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

White River Junction, October 2–6, 2017

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

### **WISCONSIN**

#### **158—Highest and Best Use**

Greenfield, August 16–18, 2017

*Scott G. Winter Training and Consulting sponsors the offering listed above. For more details, contact Scott Winter 414-233-3350, scottwinter62@gmail.com.*

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

Madison, October 2–3, 2017

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

Madison, October 4–5, 2017

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

### **WYOMING**

#### **150—Mathematics for Assessors**

Cheyenne, August 14–16, 2017

#### **101—Fundamentals of Real Property Appraisal** Casper, August 28–September 1, 2017

#### **332—Modeling Concepts**

## EDUCATION CALENDAR (*continued*)

Cheyenne, September 11–15, 2017

### 601—Cadastral Mapping: Methods and Applications

Lander, October 2–6, 2017

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

## BY COURSE

### Course 101—Fundamentals of Real Property Appraisal

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

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

September 11–15, 2017, Alabama (Auburn)

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

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

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

October 9–13, 2017, Texas (Austin)

December 11–15, Mississippi (Starkville)

December 11–15, Texas (Denton)

### Course 102—Income Approach to Valuation

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

September 18–22, 2017, Minnesota (Chanhassen)

September 18–22, 2017, Texas (Waco)

October 9–13, Indiana (Valparaiso)

October 16–20, 2017, Texas (Austin)

October 16–20, 2017, Indiana (Indianapolis)

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

November 6–10, Florida (Orlando)

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

### Course 112—Income Approach to Valuation II

September 11–15, 2017, Ontario (Hamilton)

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

November 13–17, 2017, Texas (Austin)

### Workshop 151—National USPAP

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

October 16–7, 2017, Texas (Houston)

November 14–16, 2017, Indiana (Columbus)

December 11–12, 2017, Texas (Austin)

### Workshop 155—Depreciation Analysis

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

### Course 201—Appraisal of Land

October 16–20, 2017, South Dakota (Pierre)

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

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

December 4–8, 2017, Texas (Austin)

### Course 300—Fundamentals of Mass Appraisal

October 2–6, 2017, Massachusetts (Wilmington)

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

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

### Course 311—Residential Modeling Concepts

September 18–22, 2017, Indiana (Columbus)

October 2–6, 2017, Texas (El Paso)

October 9–13, 2017, Arkansas (Fayetteville)

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- Consider Skype, conference line, Google Hangouts, etc., as options for members to participate remotely.
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Continued from Page 17

property valuations for either coal real or personal property. For the current year, valuations have increased. But for the coming year, this “good fortune” is not expected to continue. The Marshall County School District has also not seen a decrease in property tax revenues.

### Monongalia County (Music 2016-2017)

Monongalia County has a comparatively low unemployment rate of 5.6 percent. Monongalia County has severance tax money in a separate fund to support outside entities. It was not being used for general county government expenses.

As a result of the decline in severance tax money, various organizations placed special levies on the May 2016 ballot. Four of the six proposals passed by more than the required 60 percent. The result was an average 4.5 percent increase in property taxes. The services supported by the new excess levies include volunteer fire departments, the county library, parks and recreation activities, and public transportation.

A construction boom has largely replaced the loss in property taxes including taxes for school support. Much of this has been tied to the expansion of West Virginia University.

### Ohio County (Powell 2016-2017)

The unemployment rate in Ohio County is 5.6 percent. Because of the opening of the Tunnel Ridge Mine, Ohio County has seen increases in both coal-related property valuations and severance taxes. As a result, Ohio County has not experienced the problems found in the other counties.

### The Future for West Virginia Coal-Dependent Governments

There should be no expectation that coal will return as a significant source



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of West Virginia county income or boost property taxes in the predictable future. All the major forecasts for coal (Lego and Deskins 2015; EIA 2016a; Risch, Shand, and Copley 2015), while differing slightly, see a small uptick in West Virginia coal production and then a steady, slow decline over the forecast period 2015–2040.

Estimated coal output in West Virginia for 2035 ranges from a high of 114.0 to 81.4 million short tons with a consensus of 97.3. (All these projections consider only the environmental regulations in effect in October 2014. Adoption of CPP and MATS would significantly alter these [Lego and Deskins 2015; Risch, Shand, and Copley 2015]. For 2016, coal production was 84,840,384 short tons [West Virginia Coal Association 2017].)

The impact of the forecast decline among West Virginia coal counties will continue to be uneven (Pollard and Jacobsen 2017).

All the forecasts see the greatest declines in the southern coal counties as the seams continue to play out. Coal production from the northern coal counties will either be stable or increase slightly as the remaining coal-fueled electricity-generation plants add scrubbers allowing use of higher sulfur coal. The movement from south to north has started. In

2011, the southern coal fields produced 69 percent of all West Virginia coal but now account for only half.

One positive for southern counties is that they are the source of the high-quality metallurgical coal essential to making steel. (Metallurgical coal [coking coal], usually called coke, is a porous hard black rock of concentrated carbon created by heating bituminous coal without air to extremely high temperatures [Baker 2013].) Met coal is in high demand in Europe and Asia (EIA 2016b) and does not produce the pollution that thermal (steam coal) does.

This demand will continue to support coal exports for some time. In spring 2017 coking coal's price rose from \$75/ton in 2016 to \$308/ton because of disruptions in the Australian supply and the economic recovery in Europe (Els 2017). Implementation of CPP and MATS will have a greater impact on the northern counties where met coal reserves are limited, but production in the northern counties will continue to exceed that of the south.

### West Virginia as a Case Study

The West Virginia situation serves as a case study of what can happen to property taxes when a major tax base collapses.

While not covered in this article, other major coal-producing states

have seen decreases in coal production (EIA 2016b). Compared to other property tax bases, coal taxes are less stable because of swings in prices and output (EIA 2016f).

These unanticipated and unfortunate events are due to the economic collapse of an important property tax base and place assessors in an awkward position.

Local governments are concerned about operating revenue, and taxpayers are concerned about values that no longer reflect the market.

Because property tax collections are usually delayed by one year after they are levied, taxpayers must pay taxes based on outdated valuations. The result is not only taxpayer hostility but also bankruptcy, eviction, and property abandonment along with falling tax revenues.

Drops in valuations for coal and other energy resources, however, are not the only reasons a jurisdiction may find its property tax base eroded.

Natural events, such as hurricanes, tornadoes, typhoons, earthquakes, floods, and wildfires can all reduce property values.

Economic events, as the 2007–2008 financial crises demonstrated, can also cause property values to decline rapidly, particularly when they come at the end of a building bubble.

But significant differences exist between assessment after a natural disaster and a collapse in the real estate market because in the latter instance the property is not physically destroyed or damaged.

There is considerable literature dealing with reappraisals after natural disasters (Wiley and Gaglione 2005; Gilbreth 2006, 2007), almost none of it applying to valuation changes caused by economic events.

There are quantitative techniques for trending values that can be used after a real estate bust (Gloudemans 1999,

163–168). Unfortunately drops in valuations due to changes in markets usually happen quickly, and the number of samples necessary for these techniques to be used is usually not available (IAAO 2013, 11–16).

### Lessons for Assessors

The assessment process in all states is defined by state laws and regulations over which the assessor has little or no control. There is an extensive body of research and studies dealing with how property values should be adjusted after natural disasters. Economic disasters, on the other hand, receive scant coverage. Based on the West Virginia experience, there are steps the assessor can take, as follows:

- Keep assessment rolls current. To the extent allowed by law, jurisdictions on two-, three-, five-year, or more assessment cycles should annually update their rolls using sales ratio studies, trending studies, revised multipliers, or other appropriate means to lower all values.
- Use appeals and adjustments of property assessments where the values have declined due to external events. To avoid appeals on a one-for-one basis, results from early appeals can be used for the entire jurisdiction. This action could be in lieu of a total reappraisal.
- Validate all sales to determine whether sales are hardship sales (short sales), foreclosures, or government sales (IAAO 2010b). Any properties that meet these criteria should be removed from ratio studies (IAAO 2013, 19). If all properties in the jurisdiction are involved, then the use of a ratio study should be employed only with caution, recognizing its unreliability.
- Lending institutions and their regulators have concern about widespread declining property values. Properties may be *underwater*, that is, owing a mortgage greater than their market value. Appraisers make determinations of the losses (often using mass appraisal techniques) so they can present correct balance sheets to the financial institution's boards and regulators. Coordination with these appraisers may ease the assessor's burden and reduce the possibility of an appeal.

Assessors should follow economic trends, which may indicate significant decreases in value (Appraisal Institute 2008). The assessor is in an advantageous position to see movements in the entire market of the jurisdiction. This insight can allow an early warning system to governments when drafting budgets. One indicator of impending problems may be an increase in the sale of property to foreign investors. Another possible indicator is property values on residences increasing faster than personal income in the jurisdiction.

Assessors should be actively involved with the public and with legislative and regulatory bodies (IAAO 2010a, 5–6; IAAO 2011, 9). The West Virginia experience demonstrates the importance of current, accurate information. State government officials must be kept aware of the situation. The public must have clear information on the causes of the problem and what steps might be taken to ease the situation.

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## IN MEMORIAM

### Frances Arlene McCall

Frances McCall, 79, a long-time assessor, died on July 25, 2017, in Emmett, Idaho.

Frances was born on April 27, 1938, in Gem County, Idaho, to Lucinda and Buell McCall.

She graduated from Emmett High School in 1956 and went to work for the Gem County Assessor's Office in June 1958.

Frances was elected Gem County Assessor in 1970 and served 28 years, retiring in 1999.

She was a member of the Rebekah Lodge, Chapter I, PEO, and attended the Emmett

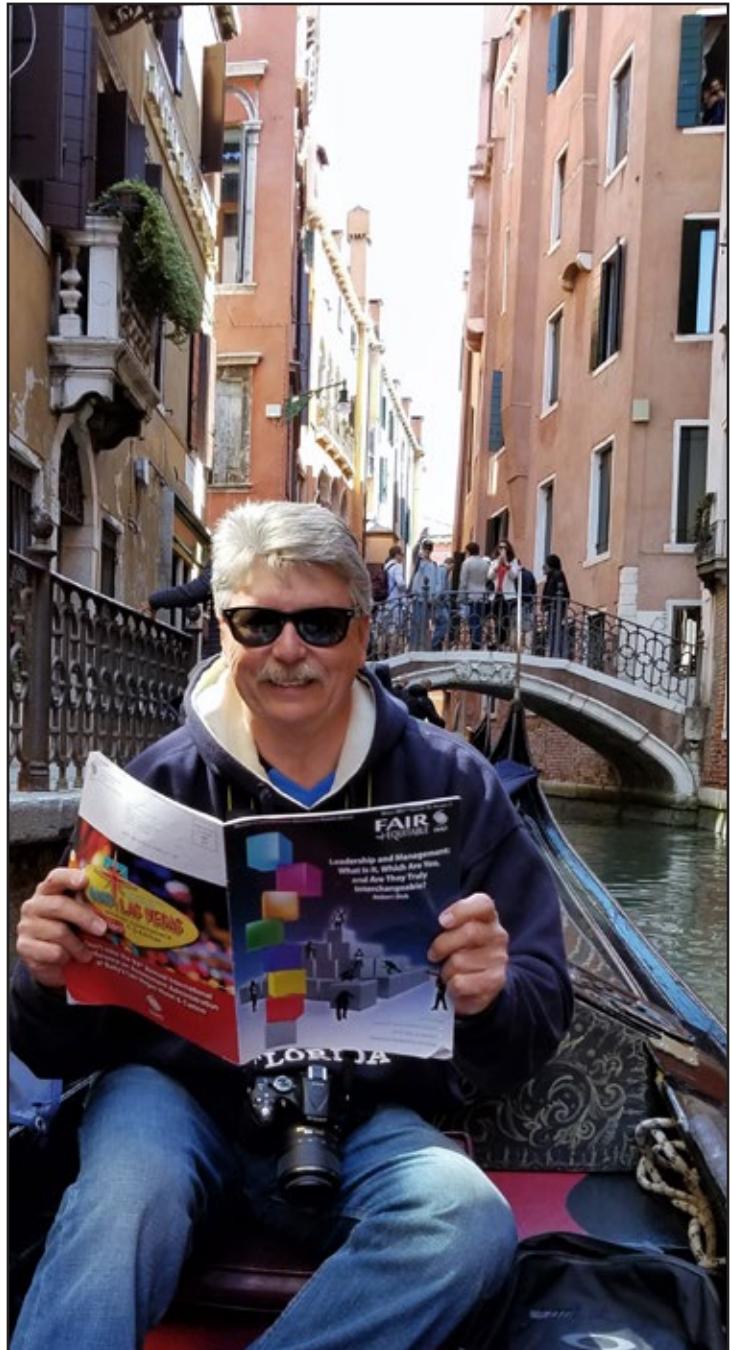


Frances McCall

United Methodist Church.

She is survived by numerous nieces and nephews and several cousins. She was preceded in death by her parents, two brothers, two sisters, a niece, and a nephew.

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



## Call for Abstracts 2018 International Research Symposium

April 5–6, 2018, in Prague, Czech Republic

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

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

*The deadline to submit abstracts is October 6, 2017.*

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

Steven B. Storff enjoys reading his copy of *F&E* while gondola riding in Venice, Italy. He says he was inspired by his friend Ryan Sullivan of Washington County, Utah, who in March was shown reading *F&E* at the Colosseum in Rome. Mr. Storff is Director of Real Estate Appraisal with the Oklahoma County, Oklahoma, Assessor's Office.

Did you get away to a cool place this summer with a copy of *F&E*? Send your print-sized photo for publication in *F&E* to IAAO Publications Manager Keith Robison at [robison@iaao.org](mailto:robison@iaao.org).

## Host Cities Booked for 2020 and 2021 Annual Conferences

*By Amy Westerman*

With only a short time left before the 2017 Annual Conference, the main focus of IAAO is now on the meeting in Las Vegas. Nevertheless, the association has begun planning for the Annual Conferences in 2020 and 2021.

The association recently completed a thorough search of potential host cities for the conferences; all of the cities under consideration submitted impressive information. Following extensive reviews by IAAO and presentations by the cities, the IAAO Executive Board selected Denver for the 2020 conference and Chicago for the 2021 conference. Both cities are popular among tourists and have extensive facilities for use by IAAO during the conferences.

### Denver in 2020

The 2020 conference will take place at the Hyatt Regency Denver Hotel, near the Colorado Convention Center. Located in downtown Denver just steps away from the city's premier attractions, the hotel offers the best of the Mile-High City. Just one block from the 16th Street Mall, a mile-long pedestrian promenade filled with outdoor bistros, shopping, and entertainment, and situated in the heart of Denver's financial and business district, the hotel is also close to many local landmarks and arenas, including Coors Field.

Denver, Colorado's capital, is one of the fastest growing metropolitan areas in the United States with nearly 3 million people. The city embraces its cowboy and mining past but also its future with a vibrant arts and performing arts scene, dozens of great outdoor festivals, and distinct neighborhoods each offering a unique



The 2020 IAAO annual conference will take place at the Hyatt Regency Denver Hotel. In 2021, it's at the Hyatt Regency in downtown Chicago.



experience. Denver also offers impressive scenery, located near the junction of the Great Plains and the Rocky Mountains, which are only 12 miles west of town.

### Chicago in 2021

The 2021 conference will take place at the Hyatt Regency Chicago, a downtown location just steps from the Magnificent Mile and famous Chicago destinations, such as the Art Institute, Millennium Park, and Navy Pier. Several other attractions are nearby and Chicago is well-known for its dining options.

Chicago, on Lake Michigan, is among the largest cities in the United States. It is noted for its architecture, including the John Hancock Center, the Willis Tower (formerly known as

the Sears Tower), and the Tribune Tower. The city is also famous for its museums, including the Museum of Science and Industry, the Aquarium, and the Field Museum.

### Beyond

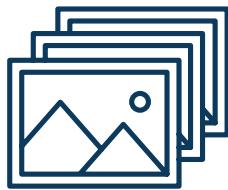
In order to have the most options, IAAO has to book hotels and venues several years out. While 2020 and 2021 are booked, we will soon start the search for 2022, looking for host cities in the eastern United States. Cities interested in hosting the Annual Conference should contact me at [westerman@iaao.org](mailto:westerman@iaao.org) or 816-701-8115 in order to be included on the list of potential conference sites.

*Amy Westerman is IAAO's Director of Meetings.*

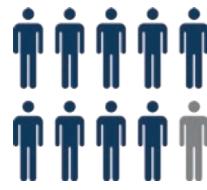


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