

FAIR & equitable

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Public Information in Challenging Times: Planning a Path through the Forest Patti Hall



IAAO Call for Candidates • IAAO Is Looking for Future Leaders!

Election Calendar

2011

July 1—Candidate questionnaires must be completed and returned to the Executive Director for distribution to the Nominating Committee.

Candidate biographical information and photographs must be submitted to Executive Director for inclusion with the official ballots.

Prior to August 1—Nominating Committee Meeting is held to plan for any needed candidate interviews.

Prior to September 18—Nominating Committee conducts any needed candidates interviews via telephone.

September 21—Slate of candidates is posted at headquarters office by the close of the annual conference.

September 26—Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference.

November 1 through November 30—Elections in progress.

Ballots and accompanying materials available to IAAO members.

December 15—Tabulator certifies election results to Executive Director.

December 31—Candidates wishing to challenge election results must file an election challenge with the Executive Director.

2012

January 15—Election campaign reports must be filed with the Executive Director.

After December 31—Election results shall be certified at the first Executive Board Meeting following the December 31 challenge deadline or the first meeting after any challenge is resolved.

The vote to destroy ballots occurs.

Becoming an IAAO Board Member

IAAO Executive Board members are elected by IAAO members. Candidates are elected for three-year terms. IAAO Executive Board candidates must be prepared to meet at least four times per year (at IAAO expense), in various locations. To be considered for nomination, you must declare your interest to IAAO Headquarters. Call 816-701-8100 to receive a candidate information packet.

The Nominating Committee is chaired by the Immediate Past-President of IAAO. The committee *prefers* to consider candidates who have been a Chapter officer, IAAO Representative, committee chair, or all three. If you have other experience that demonstrates maturity, competence, and a willingness to make decisions for the benefit of your profession, then you should consider becoming a candidate for the IAAO Executive Board. The prerequisite requirements for candidacy are provided in the candidate information packet. Once the election slate is selected, IAAO conducts a balloting process with the voting membership. Regular members vote for regular board positions and associate members vote for the associate member position on the ballot. For the 2012 election, there will not be an Associate Member candidate position on the ballot. Candidates may use IAAO resources to promote their candidacy, by sending broadcast e-mail messages through the IAAO service. Most promotions and mailings must be done at the candidate's expense. Special pricing is available to all candidates for select promotions. This information is covered in your candidate information packet.

Becoming an IAAO Officer

To become eligible for nomination as an IAAO officer, you must notify the IAAO Nominating Committee or IAAO Headquarters that you are interested in becoming an officer. In addition, candidates must have served previously on the Executive Board and their term on the board must have expired at least one year prior to the term of the officer position. There are four (4) officer positions at IAAO—President, President-Elect, Vice-President, and Immediate Past-President. Each position is limited to a one-year term. The IAAO Executive Director serves as the Secretary/Treasurer for the organization.

The President-Elect and the Vice-President are elected by IAAO members who are

eligible to vote. The President-Elect automatically succeeds to the office of President when his/her President-Elect term ends.

To be considered as a candidate for an IAAO Officer position, you must declare your interest to IAAO Headquarters. Call 816-701-8100 to request a candidate information packet.

Officers normally serve one-year terms in consecutive years (i.e. Vice-President, President-Elect, President, and Past-President), requiring a four-year commitment. The officer positions require a large investment of time and officers are required to attend all Executive Board meetings, the IAAO annual meeting, and various other meetings. They may also be called upon to act as spokespersons for the association.

What's Next?

If you would like to be considered for candidacy, then contact pastpresident@iaao.org and find out more about pursuing the pathway to professional excellence.

Voting Regions

Board members are elected from three regions. The regions are identified as Region 1, Region 2, and Region 3. Breakdown of representation by region is as follows:

Region 1

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, Alberta, British Columbia, Manitoba, Saskatchewan, Australia, Guam, Hong Kong, Japan, Mexico, New Zealand, Phillipines, Thailand

Region 2

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia, Wisconsin, New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward, Quebec, Great Britain, Iceland, Ireland, Netherlands, Russia, Slovenia, South Africa

Region 3

Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, Anguilla, Barbados, Grenada, Puerto Rico, Virgin Islands

Contact Information

Contact Bill Carroll at pastpresident@iaao.org if you would like to be considered for candidacy and pursue the pathway to professional excellence!

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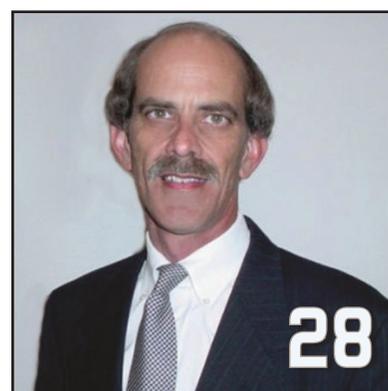
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The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.

Cover illustration by Hannah Xiaohong Dornfest, 6-½ years old, depicts the IAAO Technical Standards Committee members. Cover design by Chris Bennett.



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From the President

Bruce Woodzell

A pessimist sees the difficulty in every opportunity; an optimist sees the opportunity in every difficulty.

— Sir Winston Churchill

Dear IAAO Members,

I recently attended the GIS/CAMA Technologies Conference in Memphis, Tennessee, February 28–March 3. The conference focuses on technology solutions and therefore has a very strong vendor presence in both the exhibit hall and in educational sessions. It was clear from attending the various sessions that new developments in technology have not slowed and innovation is still alive. The conference covered everything from beginning basics to advanced modeling and visualization techniques that improve access to and interpretation of data and provide solutions to make data accessible to the public. The GIS/CAMA conference is not as large as the IAAO annual conference, but it provides a focused opportunity to network with vendors and share issues and solutions with other jurisdictions.

As part of the IAAO effort to reach out to local chapters and affiliates, I attended the 30th annual Conference on Appraisal Administration and Trade Show, hosted by the Texas Association of Appraisal Districts in late February. The saying “Everything is bigger in Texas” must be true; the conference had more than 800 appraisal professionals in attendance. The opening speaker was Dr. Mark Dotzour, Chief Economist and Director of Research for the Real Estate Center at Texas A&M University. Dr. Dotzour’s speech, “The Economic Outlook for Texas and the Nation, 2011 and Beyond,” was one of the most honest and enlightening presentations I’ve witnessed. Based on his projections, we certainly are, and will continue to be, challenged by the economic times we are experiencing.

On the international front, I have formally reappointed the IAAO International Special Committee. This committee is charged with finding ways to expand the international presence of IAAO on many fronts. For 2011, I have appointed Jose Lopez-Garrido from Alicante, Spain, as chair. The committee, in cooperation with IAAO staff and officers, is working hard to accomplish two primary tasks:

1. Share information with IAAO members about issues affecting property tax and land information systems in countries outside the United States and Canada.
2. Share information externally about IAAO resources, programs, publications, and educational opportunities with individuals and organizations around the world.

I look forward to working with this committee to expand and elaborate on the recommendations that were made in 2010 and implement new initiatives in 2011.

In February, I also attended Spring Leadership Days. This important meeting of IAAO committee volunteers launched many new projects and initiatives for the benefit of IAAO members. Reports by the participating committees are included in this issue to illustrate some of the behind-the-scenes effort that goes into making IAAO so successful for its members. The Executive Board will be reviewing a number of project plans that came out of that meeting when they have their second Executive Board meeting in

(continued on page 19)

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INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

Public Information in Challenging Times: Planning a Path through the Forest

Patti Hall

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The path of sound credence is through the thick forest of skepticism.

—George Jean Nathan

Public relations has a bad reputation, conjuring up words such as spin doctors, flacks, and other unflattering terms. Writer Alan Harrington said, “Public relations specialists make flower arrangements of the facts, placing them so that the wilted and less attractive petals are hidden by sturdy blooms” (Auletta 2007).

The profession continues to have its critics, with some even questioning whether it can be called a *profession*. However, there is no disputing that companies, organizations, public officials, and the public benefit from clear communication offered in an organized, strategic way. This is increasingly true as social media outlets flourish (Twitter, anyone?) and news is delivered in a steady stream. After a public information presentation a few years ago, one assessor brushed his hands together dismissively and said, “I don’t tell nobody nothin’.” His approach won’t work well when information on real estate sales is at everyone’s fingertips. If the assessor doesn’t help property owners understand how the value is determined according to local assessment laws, someone else will step in to intentionally or unintentionally misinform, mislead, or confuse.

Property owners expect access to information, and this can serve the responsible assessor well when a homeowner sees that similar properties are treated in a similar way. However, no one knows better than a property assessor how complicated and difficult to explain this business can be. What happens when the most recent date of value is

2009 and property values decline 30 percent? With such a complex topic, sending out a few press releases will not help decrease the number of appeals, reduce the number of phone calls to the office, or improve general satisfaction with assessment office performance.

One thing that doesn’t change in the face of developing technologies and new political administrations is the value of strategic planning. Even displaying the latest spatial and mapping imagery will not be effective if the assessment office is not clear in its message and what it is trying to accomplish.

Fayette County, Pennsylvania: A Public Information Case Study

In August 2000, concluding that the county’s base year 1958 assessment system could not withstand a legal challenge, the Fayette County Board of Commissioners contracted with a private company (Tyler Technologies) for a scratch revaluation project. In fact, seven major commercial property owners had appealed to the Court of Common Pleas to have their property assessments reduced. A successful appeal on behalf of these multimillion-dollar properties would have had severe effects on municipal and school budgets.

An in-house attempt at reassessment in 1985 was suspended by an earlier Board of Commissioners because of pressure from concerned citizens’ groups and the media. It is generally believed that the project took too long and was not communicated adequately to the public. According to newspaper accounts, the failed reassessment began in 1971 and was then turned over to the Fayette Engineering Company (not an appraisal firm) from 1977 to 1983.

During the 42-year time span between the original base year (1958) and a successful reassessment (2001), various chief assessors implemented new rate books or methods of valuation.

Challenges

In addition to suspicion and cynicism related to the failed reassessment attempt of the 1970s and 1980s, several other public attitudes and political actions created communication challenges during the 2000 revaluation.

Tax Increases. The Board of Commissioners raised county taxes 40 percent in a two-year period, 2000–2001. School boards also had a reputation for regular tax increases and were especially suspect because they were not subject to a cap on millage increases. Many property owners voiced the belief that the revaluation was simply another way of increasing taxes.

Ratio Change. In 2000 the commissioners voted to change the assessment ratio from 35 to 100 percent, effective in tax year 2001. By changing the ratio, the commissioners made permanent a *temporary* millage increase that had been court-approved in the previous year, locking in a 20 percent tax hike. This increase was in addition to the debt service on an \$11-million bond issue. Since a ratio change is technically a *reassessment*, many property owners confused this change with the county's revaluation project.

Political Challengers. A local politician and advocate for property tax reform and assessment fairness was a prominent voice in criticizing the county's assessment system. This politician took several steps during the revaluation project that were interpreted by the media and the commissioners as efforts to derail the revaluation. There were other vocal challengers, such as a former commissioner who successfully campaigned as one of the 1985 reassessment opponents.

Rumors and Distrust. During the previous 20 years, criminal convictions in the Fayette County Housing Authority and a local city police force and tension during county commissioner meetings led to increased distrust of government. These incidents were added to unsubstantiated stories of “secret deals” for preferential property assessments or the perception that “you have to know someone” to get any help from the county.

Demographics. Fayette County is one of the poorer counties in the state, with traditionally high jobless and illiteracy rates and a large senior citizen population. The commissioners were especially concerned about explaining the revaluation process to the elderly.

Common Problems. The Fayette County commissioners' staff and assessment staff also faced challenges common to many local government agencies: understaffing, underfunding, and lack of experience with effective public information strategies. A public information effort was an essential ingredient of the revaluation project, and part of that effort needed to be directed toward county employees to enlist their aid in properly representing the project.

Key Messages

For the new attempt at revaluation, the revaluation company identified one key theme (fair and equal) and two subordinate messages (no secrets and nobody's perfect) for the public information effort.

Fair and Equal. The revaluation project is correcting an unfair, out-of-date assessment system. Everyone should pay a fair share—no more, no less.

The main theme of “Fair and Equal” was important to the commissioners, and they wanted it to be repeated everywhere. They used the phrase every time they talked about the project at biweekly commissioners' meetings,

and it was included in most county brochures and correspondence.

Frequently, the use of the word *fair* prompted protests that nothing about the tax system is fair, and property owners brought up everything from problems at the tax claim office to problems with local township supervisors. Even with such discussions, the theme phrase was effective in reminding property owners of the goal with an easy-to-remember slogan.

No Secrets. *This is an open and accessible project.* Because of rumors of special deals, government corruption, and the earlier failed reassessment attempt, property owners were quick to voice their distrust. The only way to address these suspicions was to emphasize that, “That was yesterday, this is today.” The revaluation company informed people that everything about the project was public record and would be available for review.

The Web site, though criticized by some as an invasion of privacy, was the best weapon in combating charges of corruption (see figure 1). One commissioner described it as “everyone watching everyone.” In addition, frequent newspaper articles, the information phone line, frequent public meetings, and radio and television call-in programs confirmed the commitment to informing the public.

Messages emphasized that although the revaluation company was checking its own work, work would also be checked by the county and outside auditors. The county contracted with several outside vendors to review the project and provide feedback for valuation models and valuation review, for mapping/GIS, and for Pennsylvania's Clean & Green preferential assessment program for farmland and forestland. Press releases were issued whenever the project received any kind of a positive report from the auditors.

Nobody's Perfect. The project needs the public's involvement. This message complemented the information about quality checks. On several occasions the revaluation company made the point that, while any school student would see a grade of 95 percent as an excellent score, a 5 percent error rate for assessments would mean there could be inaccuracies on 3,900 parcels. This was the percentage of error estimated during an early quality assurance check on the image collection system. Such a percentage would represent lots of people who would not be happy, even though the project might be very successful.

A typical part of a meeting update was, "Of course there will be mistakes. No one can record thousands of bits of information for 78,000 properties and get every one perfect. That's why we've built in so many steps for property owners to communicate with us: door hangers, data mailers, e-mail messages, informal review meetings, and, if necessary, formal hearings. Call us if you have a question. We'll be happy to help you."

The goal was to return responsibility to the property owner. The revaluation company would be as careful and professional as possible, but the property owner had a stake in ensuring accuracy.

Strategies

To disseminate the key messages, several strategies were employed, based on three main approaches:

1. Keep the project in front of the public as often as possible, not just at key dates or points in the schedule.
2. Use individual questions to determine general attitudes and needs. (If a question was heard more than once, it was interpreted as a widespread concern.)
3. Be responsive. At times a phone call was made or a letter sent, even if it wasn't expected just to make the point that the company cared.

These three approaches affected every strategy or activity. To put them into practice, the following tools were

used in developing a public information plan.

Schedule

The schedule was used as a framework for the public information plan; however, the company looked for ways to talk about the project as often as possible, in as many places as possible. This "all revaluation, all the time" may not work where a more targeted approach is needed; however, a public information flood was required to combat charges of secrecy and corruption.

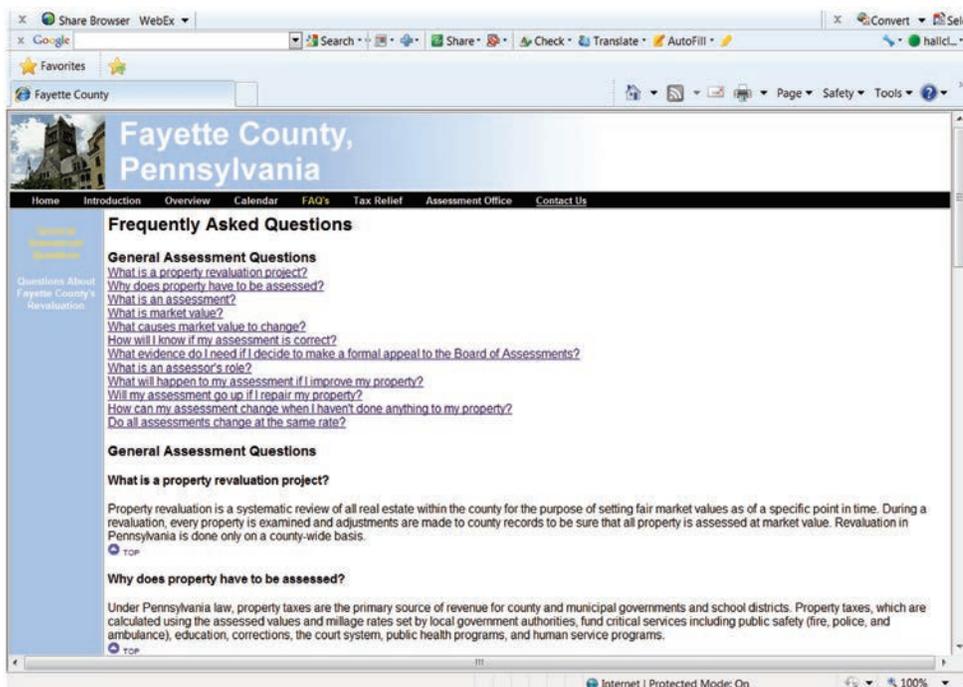
During the first year, the project remained in the forefront with weekly news releases about data collection locations. Also, updates were presented at a regular meeting for each of the 42 municipalities. Newspaper reporters covered these meetings, and often property owners heard about the project for the first time when they read about their local municipality's meeting.

Once data collection was finished, the objective was to look for ways to keep the project in the news. In the fall of 2001, preliminary results from the consultant's audit of data collection were reported. Also, during the downtime around Christmas, a feature-type article with a profile of the project supervisor was submitted, to put a *face* on the faceless out-of-town company.

Web site activities provided a regular source of news items. The public information pages were available on March 19, 2001. The property records were available online without values on October 22, 2001. Values were available online when preliminary value notices were mailed. The sales search function was added in the middle of the preliminary hearing schedule.

The schedule also dictated the release of project-specific documents produced by the revaluation company: door hanger postcards, data

Figure 1. The Fayette County Web site provided an important communication tool to disseminate information about revaluation and specific properties.



verification mailers, and tentative notices of value. These documents are often seen as being *operations* related; however, they represent an important public information element and should be reviewed for clarity, tone, and effectiveness.

Media

Three daily newspapers and one weekly covered Fayette County, plus two newspapers outside the area that reached readers on the outer sections of the county. During the 84 weeks of the public information effort, 94 press releases were issued.

One of the local newspapers had been an active follower of assessment, appeal, and reassessment activities. An investigative reporter had a good working relationship with the chief assessor and had made an effort to educate himself on the subject of assessment. This reporter wrote a series of articles in February 2002, interviewing former assessors about their attempts to work with the old records and reminding the public of the problems with the county's assessments.

Other newspapers did not make as much of an effort to learn the background and methods of reassessment. Although the public information office provided background materials, most newspapers printed news releases exactly as written. It was more of a challenge when summer interns or new reporters covered municipal meetings; extra time was spent with these reporters to ensure they understood the concepts, particularly the idea of millage rates being reduced.

Several activities were especially well received by the newspapers, both public information activities and actions by the commissioners for the project:

- Hiring auditors to monitor the project
- Conducting a press tour of the revaluation project offices

- Putting property information on the Web site, particularly the sales search feature
- Holding public meetings.
- Arranging a meeting with the editorial board and project leaders.

Media releases were also sent to local radio stations. One prominent station in the county aired a call-in radio program every weekday afternoon. Project representatives were guests on the program more than a dozen times to take calls and provide information. Once again, because project leaders were accessible and informative, the host was very supportive of the project and their efforts, at times defending the project when callers complained. At several points the key messages were being repeated by callers or the host.

Fayette County is in the Pittsburgh media market, and local news comes from the Pittsburgh channels. However, the local newspaper operated a local television station that airs all commissioners' meetings and taped an occasional current events program called "Editor's Notebook." Three programs were taped with the editor, including representatives from both the county and the revaluation company. These programs were especially effective in reaching the senior population.

Figure 2. A *Herald Standard* insert provided comprehensive information about the revaluation project.



Public Officials

There were three audiences whose reaction had to be considered:

1. The commissioners
2. Property owners
3. County staff members

Each audience required a slightly different type of information.

Fayette County citizens were in the habit of calling the Commissioners' Office and the Assessment Office with complaints. Internal memos were distributed to staff at each of these offices. These letters and memos tried to anticipate property owners' questions and usually included answers to questions that had been received in the project or information offices.

The option of scheduling staff briefings was discussed, but the company did not follow through on these meetings because of scheduling challenges. In retrospect, these briefings should have taken place. Such meetings, in addition to letters and memos, would have been useful for responding to comments and questions and would have provided a better forum for exchanging information with county employees.



It was important for the commissioners to understand what was going on and to have enough information so that they would not be surprised by a property owner's or reporter's questions. However, since the commissioners did not have the time to understand every step in the process, providing the right amount of information was a balancing act. If there was a problem, it was important to have a solution before the commissioners were advised of the problem.

The company attempted to identify other points of contact for the public. Who else would property owners call if they had questions? With each new stage of the project, letters were sent to all tax collectors, township supervisors, and borough council members.

Materials

Brochures, flyers, and videos were distributed to all libraries, municipal offices, and as many senior centers as possible. In most cases the materials were developed specifically for the Fayette project.

Video (Project Budgeted). A 10-minute overview video was produced through a local cable advertising channel, enabling production of the video for a low cost and the purchase of six weeks

of airtime. Additional cost savings resulted from providing the script and serving as producer to schedule and obtain permission for shooting locations.

Other cable systems ran the video frequently; however, the purchased airtime guaranteed a number of showings and allowed advertisement of the viewing times. The video was shown at meetings, distributed to libraries, and continuously looped at the information booth for the county fair.

Printed Materials (County-Produced).

- Newsletter-format brochure (explaining who, when, why, how)
- Clean & Green brochure (basic information)
- Newspaper guest commentaries (explaining specific issues)
- Newspaper insert, special section before preliminary value notice mailing (see figure 2)
- Newspaper column, Q & A
- Trifold brochure, "Your Final Notice," included with final value mailing
- Trifold brochure, "How to Prepare for Your Appeal Hearing," included with notice of hearing date

- One-page flyer, "What happens next?" distributed at informal meetings
- Flyers advertising public meetings
- Flyers posted at informal meetings about Clean & Green deadline, Senior Citizens Rebate Program, How to File an Appeal
- Exit survey form distributed after informal meetings.

Web Site

During the first few months of the public information effort, the company stated that property information and photos would be available online (see figure 3). This raised concerns about privacy and safety at several meetings, and a strategy had to be developed early on for explaining why the site was more beneficial than harmful.

The Web site was a useful tool from a public information perspective, and it seemed to be helpful in correcting property data also. The project received approximately 800 e-mail messages with corrections and questions. When people complained about not receiving a data verification mailer or if they wanted to know whether their changes had been corrected, it was helpful to be able to refer them to the Web site. Finally, e-mail was an effective tool for property owners who worked during business hours or wanted to help a neighbor or relative.

Ineffective Efforts

Early Meetings. A few of the public information efforts were not as effective. An advertised public meeting early in the project (while still in the data collection phase) was not well attended. In spite of newspaper and radio announcements, flyers, and announcements at commissioners' meetings, only two property owners came to the meeting. The company could not discern any reason for this, other than adequate press coverage preventing



Figure 3. Example of property information available online

The screenshot shows the Fayette County Assessment Office website. The main content area displays property information for parcel 04290179, owned by Hillen James E and Martha A. The address is 516 Englishman Hill Rd, Conneville, PA 15425. The website includes a navigation menu with options like 'Main', 'Property Search', 'Advanced', and 'Sales Criteria'. There are also links for 'Printable Summary' and 'Printable Version'. The footer contains copyright information for Fayette County and Akanda Group LLC.

Owner Name	Address	Parcel ID	Advanced	Sales Criteria
HILLEN JAMES E AND MARTHA A	516 ENGLISHMAN HILL RD	04290179		

Owner	
Name(s)	HILLEN JAMES E & MARTHA A
c/o Mailing Address	516 ENGLISH HILL RD
City, State, Zip Code	CONNELLSVILLE PA 15425

Parcel	
Property Location	516 ENGLISHMAN HILL RD
Parcel ID	04-29-0179
Municipality	BULLSKIN TWP
School District	CONNELLSVILLE AREA SCHOOL DIST
Classification	RESIDENTIAL
Land Use Code	SINGLE FAMILY
Zoning	AGRICULTURAL RURAL
Valuation Neighborhood	04R01000
Land Area (acres)	1
Topography	LEVEL
Street/Road	PAVED
Utilities	PUBLIC WATER/SEPTIC

the need for questions and answers at this stage. A year later, public meetings were very well attended shortly before informal notices of value were mailed. This better attendance may be partly attributed to direct mailings to property owners who qualified for Clean & Green.

Civics Lessons. Two topics were especially difficult to communicate: (1) millage rates—how they work and how they would drop, and (2) the difference between regular Assessment Office work and the revaluation. Property owners continued to be confused about the difference between the work of the reassessment project and regular Assessment Office tasks.

Toll Free Hotline. The commissioners insisted on a toll-free phone line for property owners in outlying areas or neighboring counties. This line was rarely used, perhaps only three or four times in two years.

Case Conclusion

Fayette County's revaluation project included several conditions that may or may not apply to other reassessment projects. The county commis-

sioners were committed to the project and were unified in making the process completely open and accessible. The failed attempt in the mid-1980s made the commissioners and the public wary that another attempt might fail too.

The chief assessor was willing to publicize the inequities in the system and, as a result of this publicity, dealt with the question of whether or not he had any responsibility for allowing the system to become so unfair. After learning of the inequities in the system, taxpayers and the media generally wanted the project to succeed. Public opinion remained quiet throughout the project, with few letters to the editor or public comments in commissioners' meetings during the appeal period.

In spite of a higher-than-expected number of appeals, the consensus seemed to be that the values were fair and the project was a success. The chief assessor estimated that 2,300 to 2,500 of the appeals were related to mineral assessments; mineral parcels were newly added to the assessment rolls and valued by a separate contrac-

tor. Some of the real property appeals were attributed to the efforts of a local politician encouraging property owners to appeal now and do the research later. Newspaper articles during the formal appeal process estimated that 15–20 percent of property owners were not showing up for their hearings.

The key messages and the three main approaches outlined earlier in this article were essential to the success of the public information effort. The project developed a reputation for helping property owners, trying to look at the process from the property owners' perspective. Even property owners who didn't like the answers they received were generally appeased by the fact that there was a process in place for handling their complaints. Following this process was an important part of the project's success. When complaints were received from property owners, it was frequently determined that there was a good explanation for the problem and the revaluation project had followed established procedures.

County leadership repeated the key messages as often as possible. During the last six months of the project, community groups were no longer interested in having representatives speak at their meetings because they had already heard the information somewhere else.

Throughout the project, explaining the need for revaluation was helpful in gaining public support. Providing specific examples of inequities was particularly effective.

Key messages and strategies must be tailored to suit the history and attitudes of a specific area, however. The messages for Fayette County were developed after the objections and potential areas of confusion for Fayette County residents had been anticipated. Personal contact



was an important element of the public information effort, effective with media, county employees, and property owners. In order to apply this approach to other projects, public information strategies should include plans for learning the background, history, and key players in the municipality. Key messages should then be communicated to anyone who will have interaction with the public. It is likely that this occurs in an informal way on every project; however, a more deliberate effort to organize the public information plan can result in a revaluation project that is perceived as an organized, professional endeavor, implemented for the benefit of taxpayers in a fair system of assessment.

Strategic Planning: More Important than Facebook

A good communication plan comes down to four basic questions:

1. What are you trying to say?
2. Who needs to hear it?
3. How will the information be presented to them?
4. Who will communicate it to them?

Message: What Do They Need To Know?

In addition to the ever-present question of taxes and property values in every jurisdiction, there is usually a set of circumstances unique to a particular time and place. Will commercial properties have a greater-than-average increase this year? Have lakefront properties been undervalued, and are they due for an adjustment? Has previously undiscovered new construction recently been added to the rolls? Perhaps political news has affected the public's perception of city leadership or of the assessment office. Will a new software system improve efficiencies and save money? Each circumstance requires a different message and focus.

As an example, if an assessor expects that commercial properties will experience unusual changes this year, this message and an explanation for why this is happening will require the greater proportion of the communication effort. A key message for the public information campaign could be, "A shortage of commercial development has driven up real estate prices and assessments are now catching up to this trend to ensure that commercial property owners are contributing their fair share." Each press release, interview with a reporter, Web site project page, and Rotary Club presentation should include a clear, concise explanation to support that message.

Throughout the project, explaining the need for revaluation was helpful in gaining public support. Providing specific examples of inequities was particularly effective.

Audience: Who Needs To Know?

During any project or period of the year, different groups will need different pieces of information. Senior citizens may not be worried about new construction, but they will worry about what to do if they disagree with the new assessment. Can they appeal?

The strategy will differ, depending on whether there is confusion, lack of information, or misinformation. If there is uncertainty about what property owners know or don't know, consider a survey to gather information or create a focus group of citizens, real estate professionals, and community leaders.

List each audience group and consider what they need to know. In addition to the general public, the audience may include business owners, the agricultural community, senior

citizens, high-value neighborhoods, school boards, real estate professionals, and community leaders. For each group, write a summary of how they are likely to be confused or misinformed.

Communication Tools: Reaching the Audience

Once the audience has been identified, think about how each group receives information. Common methods may be the local newspaper, radio station, and cable television public announcement options. For a major project kickoff or story, schedule a meeting with the local editor or editorial board to explain the goals and areas of concern. A good newspaper will be interested in educating the public. Public information efforts must not be restricted to newspapers, however. The influence of the local print newspaper has become a healthy debate between online advocates and newspaper traditionalists; however, the assessor is missing several target audiences by relying only on the newspaper for managing the message.

Many municipalities have Web sites that can be used for public announcements or special project pages. Contact the Web administrator to find out how to submit information for Web site pages. It is often as simple as sending a Word document that the Webmaster can then format for the site.

To reach business owners, use the local Chamber of Commerce newsletter or professional group meeting. Senior centers often host speakers about current topics. Farm bureaus or 4-H groups are ways to reach the agricultural community. To reach a specific neighborhood, consider meeting with community organizations or organized neighborhood groups. Local colleges, and even high schools, have broadcasting programs for engaging students in the production of an informational video that

gives them valuable experience and provides a public service.

Task Assignment: Who Will Communicate?

Once a plan is in place, a clear list of action items with tasks and assignments will ensure the work is done. Consider resources, such as a government communications office, an office clerk with good writing skills, or a partnership with a local college to provide an intern for a special project. Engage support from contractors working on the project.

Summary

Some assessors are concerned that giving advance notice to a group that may be unhappy with the expected results will only cause more problems; however, a proactive approach is almost always best. If, after a thorough review of the message and audiences, it is determined that a defensive approach is best, then an equally detailed plan for anticipated questions and responsive activities should be created. All property owners need to understand

that the assessment office is following the laws of the state and municipality, professional assessment practices are being used, and there is a process in place for questions and challenges. If this information is clearly communicated, property owners are more likely to follow established channels for appeal or protest.

Regardless of whether traditional methods such as brochures and press releases or current techniques such as a social media account are used, it is important to know the objective. Simply throwing information out there won't achieve the goal. Through a regular, steady flow of information, a base of confidence in how assessments are being handled can be built so that when the inevitable problem comes up, property owners will give the assessment office the benefit of the doubt that everything is being handled in a professional and fair way.

Reference

Auletta, K. 2007. "The Fixer: Why New Yorkers Call Howard Ruben-

stein When They've Got a Problem," *The New Yorker*, February 12. http://www.newyorker.com/reporting/2007/02/12/070212fa_fact_auletta. ■

Patti Hall is director of marketing, Appraisal & Tax Division, Tyler Technologies, Inc., Dayton Ohio.

She has been a communications professional for more than 20 years, and she has worked in various levels of government for more than 10 years. She joined Tyler Technologies in 2002 after serving as director of public information for the reassessment of Fayette County, Pennsylvania, and has since worked throughout the United States with various appraisal and software implementation projects.

Tyler Technologies' Appraisal & Tax Division began serving the appraisal market in 1938 as the Cole-Layer-Trumble Company.

The Changing Name of Public Relations

Michael Turney, Ph.D., ABC

In the late nineteenth century, when public relations was first emerging as a profession, the terms most commonly used to describe the activity were *publicity* and *promotion*. Although a few companies created internal units they called public relations departments—Westinghouse became one of the first and biggest to do so in 1889—most large companies continued to use terms such as *publicity department*, *press office*, and *literary bureau*, rather than public relations.

Public relations became the preferred term in the 1920s. Preferences began changing fairly quickly and steadily after the World War I. In part, this was

due to the public's increasing awareness of the field fueled by the aggressive and high-profile promotional tactics of Edward Bernays and other practitioners who called themselves *public relations counselors*.

More and more American organizations began hiring public relations people and, with the exception of government agencies which had special reasons for not using it, most of them adopted the term *public relations* to describe their attempts to enhance their relationships with their customers and other constituents. By the mid-twentieth century, the vast majority of large American corporations had internal units responsible for public relations activities, and almost all of them used the term *public relations* in their units' names, whether they were

departments, divisions, or offices.

A few companies still used terms like *publicity department*, *promotions department*, or *press office*, but not very many. From the 1940s through the first-half of the 1970s, public relations had very little competition as the preferred name for this growing field of activity.

On-line Readings in Public Relations by Michael Turney. 2003, 2007. http://www.nku.edu/~turney/prclass/readings/pr_names.html. Reprinted with permission.

Michael Turney, Ph.D., ABC, is Professor Emeritus of Communication at Northern Kentucky University and an IABC Accredited Business Communicator.



Retirement community exemption eligibility

A New York retirement community that charged substantial fees for its independent living, assisted living, and nursing home services had been properly denied a charitable use exemption, an appellate court has ruled. The court further determined that the complex did not qualify for a partial hospital exemption subsequently granted to its skilled nursing care facility. The litigation covered tax years 1997 through 2003.

The complex was developed by a charitable organization on the same site where it had established a residential home for destitute elderly widows in 1908. Through the years, the organization added assisted living facilities and skilled nursing care. It also expanded its services to those who could pay monthly rent or who were willing to turn over their assets in exchange for lifetime care. When paying residents exhausted their financial resources, the organization allowed them to stay. The property received a charitable use exemption from 1908 through 1996.

In the 1990s, with endowment funds dwindling, the board decided to convert the property into a continuing care retirement community targeting wealthy seniors. The organization built independent living dwellings available for an entrance fee plus monthly rent. Applicants for these units were required to pass an ability-to-pay test as well as a health exam. Occupants in the assisted living units were charged an additional monthly fee for a package of health-care services with unincorporated services provided at extra cost. If new residents failed to make their monthly payments, they could be evicted.

In 1991, approximately 44 percent of the residents received “scholarships” for their living expenses. By 2003, the number had dropped to 6 percent.

The appellate court observed that although the organization had been established for a charitable purpose long ago, it no longer “deserved” a charitable use exemption because so few of its current clients received “a real and substantial charitable benefit.” The appellate court further explained that to qualify for a partial hospital exemption, the nursing care facility had to constitute the primary use of the property. Any taxable uses must be incidental to that use. In this case, the court stated, the “use of its property as a hospital is merely incidental...to its main purpose: catering to the needs of healthy and wealthy senior citizens, which is not an exempted use.”

(Miriam Osborn Memorial Home Association v. Assessor of the City of Rye, et al., Appellate Division of the Supreme Court of New York, Second Department, No. 2008-05080, October 12, 2010)

Independent living facility highest and best use

An assessor’s valuation of a senior independent living facility at a highest and best use as an all-ages apartment complex was rejected by the Washington Board of Tax Appeals. The independent living facility was a part of a continuing care retirement community that included assisted living units and a convalescent hospital. The independent living apartments and assisted living units were located in different sections of the same building. The parcel is a split account.

In Washington, limited-market properties such as retirement homes can be valued at their current use or their most likely alternative use. For an alternative use to prevail, it must be legally permissible, physically possible, financially feasible, and maximally productive.

The board ruled that the assessor’s proposed use failed to meet these criteria. Rental apartments were not

legally permitted under the site’s current special use zoning as a retirement facility, the board observed, and it was not certain that the city planning department would approve a zoning change.

Converting the building might be physically possible, but posed some practical problems. The kitchen and dining room that served the entire complex were located in the building. The space could be repurposed for a party room and other desirable apartment amenities, the board said, but it was not clear how the food service function could be relocated to another part of the complex. A conversion would also require walling off the assisted living area from the rental apartments, the board noted.

The fiscal feasibility of such a project was questionable as well. The owners testified that obtaining market rents for units in such close proximity to a nursing home and an assisted living facility might prove difficult. Although seniors typically find such an arrangement acceptable, it might not be so appealing to an all-ages crowd. Further, an apartment investor would not buy the property and use it as-is with a skilled nursing facility, the board determined.

Finally, the apartment complex use was not maximally productive. Once the conversion costs were deducted, the income obtainable from apartment rents was about equal to the existing operation’s business value.

(Horizon House v. Hara, Washington Board of Tax Appeals, No. 09-096, October 25, 2010)

Tracks/Sessions Overview



Plenary

Mortgage Fraud

Kevin Rapp, Esq., U.S. Department of Justice
Sabrina Hemphill, Federal Bureau of Investigation

Commercial Property Appraisal

Presentations addressing a variety of property valuation issues facing assessors today. This track will assist your jurisdiction in the valuation of commercial properties.

Landfill Expansion Announcement—Adjacent Property Valuation Issues

Miles Anderson, CAE, SRA, Anderson Appraisal, LLC

Improve Hotel, Resort, and Casino Assessment

Grant Olson, CHA, MPS, North American Hotel Assessment Advisors

Russell Reynolds, MAI, AACI, International Hotel Appraises, Inc.

Green and Sustainable Commercial Construction

Charlie Popeck, MBA, Green Ideas Sustainability Consultants

Commercialization of Natural Recourses

Jason Bass, CFA, MSC, Resort Advisory Group
Roberts S. Livesay, Esq., Helm & Kyle, Ltd.

Regional Mall Valuation Issues for Assessment Purposes

Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors

Mass Appraisal in a Down Market

Uwe Hohoff, Maricopa County, AZ

Market Value: "Working Without a Net"

Jack Pasternacki, CAE, ASA, Smith, Gendler, Shiell, Sheff, Ford & Maher

Fraud in the Data World

Andrew D. Dorchester, FRICS, Cushman & Wakefield, Inc.

Stochastic Analysis Applied to Ad Valorem Appraisal of Real Property

Anthony Liu, M.S.M.E., P.E., Los Angeles County, CA

Personal Property Appraisal

Personal Property appraisal topics will be addressed in this track. Sessions will cover a variety of topics from wind farms to pipelines to automated personal property filings.

It's not Personal, it's Real Estate

Scott D. Johnson, ICA, Vanguard Appraisals, Inc.

The Cost Approach's Role in Dealing with Commercial/Personal Property Appraisal Issues

Edward Martinez, CDEI, Marshall & Swift
Norrine Brydon, Marshall & Swift
Crispin Bennett, First Citizens Bank

Challenges in Appraising Pipelines Forestland Valuation Concepts for Property Tax Purposes

Robert T. Lehn, M.Ch.E., P.E., RPA, Pickett & Co., Inc.
John H. Davis III, Ph. D, MAI, SRPA, ASA, JHD3, Inc.

Forestland Valuation Concepts for Property Tax Purposes

Rod Brevig, CF, FCA, State of Idaho

The Valuation of Mineral Properties Using the Capitalization of Royalty Income

Bradley D. Ross, CPG, Ross Consulting
Donald E. Ross, ASA, RPG, Ross Consulting

Issues Involving the Valuation of Wind Farms

Tony Bell, RPA, Thos. Y. Pickett
Tom Flowers, Florida Power & Light
Michael J. Diedrich, AUS Consultants

Zoning, Development Rights and Commercial Land Valuation

Andrew Johnson, MPA, Cambridge, MA

Business Attraction through Personal Property Tax Reductions in Arizona

Valerie Courtright, State of Arizona

21st Century Technology: Automating the Tax Office

Jim Turner, Jr., CPA, CVA, Turner Business Appraisals
Jim Wofford, DMG, Patterson Pope
Bobby Davis, Core Techs, Inc.

Residential Appraisal Issues

Presentations cover current market trends involving the distressed real estate market, statistical data to predict supportable values, innovative method to estimate effective age and the stigma of landfills near residential areas.

Residential Valuation in a Distressed Market

John F. Thompson, Jr., MS, Tyler Technologies, Inc.
Anthony Sackey Kweku, MA, Jackson County, MO

The Foreclosure Problem is Not Going Away—Addressing the Issue of Distressed Sales in a Revaluation Cycle

Richard A. Borst, PhD, Tyler Technologies, Inc.
John F. Thompson, Jr., MS, Tyler Technologies, Inc.

Sun City—Active Adult Community

21st Century Real Estate: The Age of Derivatives
Roger Staiger, MBA, MAIT, MSF, Stage Capital, LLC

Interactive Valuation Products: The Battle Between Authenticity and Pseudo-Valuation

Mark R. Linne, CAE, MAI, SRA, CRE, FRICS, Bradford Technologies/AppraisalWorld

Measuring the Negative Influence of Foreclosure-Related Sales

Patrick M. O'Connor, ASA, O'Connor Consulting, Inc.
William Wadsworth, Radiant Software, Inc.

Justifying Effective Age

Alan R. Gaines, SREA, SRA, Fifth Avenue Creations

Joint Research Project Proposal on Prioritizing Inspection Area Priorities between Municipal Property Assessment Corporation & British Columbia Assessment Authority

Michael Lomax, British Columbia Assessment Authority
Brian Guerin, MIMA, Municipal Property Assessment Corporation

Tax Policy & Appraisal Standards

Tax policy questions and the impact of judicial decisions on the property tax system are addressed. Best practices and appraisal standards will also be presented.

Standard on Verification of Adjustment Sales

Alan Dornfest, AAS, State of Idaho
Mary Reavey, Milwaukee, WI
Douglas P. Warr, AAS, Oklahoma State University
Robert J. Gloudemans, Almy, Gloudemans, Jacobs, & Denne
Dennis Deegear, Duff & Phelps
Bill Marchand, Norfolk, VA

Lincoln Institute of Land Policy: Preserving the Property Tax Base Part 1

Lincoln Institute of Land Policy: Preserving the Property Tax Base Part 2

The Economy and Challenges in a Declining Market for Assessment Administrators

John Petosky, Union County, NC
William Wilkes, State of North Carolina
Kellianne Nagy, CAE, Time Warner Cable

Property Taxes on Nonprofit Organizations:

Results of a Multistate Survey
Calvin A. Kent, PhD, Marshall University

Tax Exemptions for Nonprofit Properties: What is a Charitable Use?

Sherri L. Johnson, Esq., Johnson Legal of Florida, P.L.

Keeping Your Critique Compliant

Kenneth L. Joyner, RES, AAS, University of North Carolina

The Good, Bad, and Ugly of Assessment Practices and Property Tax Policies—The Final Showdown!

Alan S. Dornfest, AAS, State of Idaho
Steve Van Sant, State of Alaska

Valuation of Land Trust Property in the State of New York

David West, Student, Cornell University
IAAO Research Committee

Measuring the Stability of the Three Legged Stool for Funding State and Local Government in Times of Financial Crisis

August Dettbarn, RMA, Douglas County, KS
Shawn T. Ordway, State of Missouri
Ronald Rakow, Boston, MA

Tracks/Sessions Overview

Technology

Technology is changing fast. Creative utilization of technology is the focus of this track and will include discussions on development, selection and implementation of the latest technology tools.

Is Your Web Site Working For You? Creating a Two-Way Street with Your Customers.

Michael Prestridge, CCF, CFE, Orange County, FL

Parcels 2.0 @ Maricopa County, AZ

Timothy Boncoskey, Maricopa County, AZ

Process and Results of Sketch Validation and Change Detection

Alvin Lankford, RPA, Williamson Appraisal District, TX

Creating & Using Sketch Data in GIS

S. Jay Graber, Apex Software

Douglas Gennetten, CCI

Cindy South, CCI

Managing Cadastre Data and the Parcel Fabric Using GIS

Travis Rozean, Manatron, Inc.

JP Soliz Molina, ILS

Visualizing Assessment Data using Low Cost Solutions

David R. Whiterell, RES, Maricopa County, AZ

Thomas Adams, Maricopa County, AZ

Case Studies on Using Public Records to Detect Homestead Exemption Fraud and Boosting Tax Revenue

Andy Bucholz, LexisNexis

Jason Foster, ACS

Parcel Inspections Using GIS and Aerial Photography

Kenneth M. Wilkinson, CFA, Lee County, FL

Enhanced Data Visualization Through Simplified Live GIS/CAMA Integration

Douglas Gennetten, CCI

CAMA/GIS on the Web

Melissa Crane, PKM, RMA, State of Kansas

Ken Nelson, University of Kansas

Personal Development

Personal development issues are a challenge in tough economic times. Presentations in this track are designed to help manage challenging issues in a rapidly changing world.

GIS 101 for Assessors

Brent Jones, PE, PLS, Esri

Social Media and Your Jurisdiction: What You Need to Know

Wade Patterson, Garfield County, OK

Manuel Gallegos, Los Angeles County, CA

Rebecca Malmquist, CAE, Minnetonka, MN

Chris Bennett, IAAO

I Can't Do That! Wait, Yes I Can!

Rick Stuart, CAE, TEAM Consulting

Understanding the Mechanics of Testifying in a Formal Appeal: Direct, Cross, Redirect and Recross Examination

Gregory J. Lafakis, Esq., CAE, Verros, Lafakis, & Berkshire PC

Ellen Berkshire, Esq., Verros, Lafakis, & Berkshire PC

Best Practices for Technology Procurement

Oswaldo Morales, LPS-True Automation

Incorporating Ethics Across the Organization

Tina Morton, RTA, CTA, CTP, Travis County, TX

Tiffany Seward, Travis County, TX

IAAO Demonstration Appraisal Writing/Grader's Workshop Part 1

Randy Ripperger, CAE, Polk County, IA

IAAO Demonstration Appraisal Writing/Grader's Workshop Part 2

Randy Ripperger, CAE, Polk County, IA

Management

Every day you deal with challenges in your offices from people to finances to technology. Sessions will assist you in improving the atmosphere of your office and business processes.

Revaluation and Demographics: The Normal, Boom and Bust

T. Dwane Brinson, CAE, MBA, Lee County, NC

Kenneth L. Joyner, RES, AAS, University of North Carolina

How to Find Delinquent Taxpayers

Kimberly H. Simpson, NCCTC, CNCA, Durham County, NC

Neal Dixon, CTC, Mecklenburg County, NC

Tina Morton, RTA, CTA, CTP, Travis County, TX

The View from Both Sides....Contingency Fees...the Good, the Bad, the Ugly

Kellianne M. Nagy, CAE, Time Warner Cable

David J. Chitlik, CAE, Marriott International, Inc

Mark Perry, CAE, Masco Corporation

Garrett Alexander, Mecklenburg County, NC

The Paperless Appeal Period

Brian E. Gordineer, AAS, MBA, Hampton, VA

So, You're Buying a CAMA System...What About Your Users?

Susan Gullette, State of Tennessee

State of Maryland CAMA Roll Out: Around the State in 60 Days

Charley Colatruglio, CAE, Manatron, Inc.

John Humphries, State of Maryland

GIS Applications Supporting State Assessment Administration

Ed Crane, Esri

Melissa Crane, PKM, RMA, State of Kansas

Robert McGee, State of Arkansas

Organizational Trust

Richard Petree, RPA, Taylor County, TX

The Role of Addresses in the Assessor's Office—Issues, Challenges, and Solutions

Bill Campbell, MS, GISP, Farragut

IAAO —Spanning the Globe

This track will provide attendees information about the issues and projects facing IAAO, locally, nationally and internationally.

An Insight into the Property Market in Spain: The Perspective of a Local Tax Agency

Jose Lopez-Garrido, Suma, Spain

An International Perspective—Property Taxation the Australian Way

Greg Stevens, Melbourne, Fellow, Australian Property Tax Institute, Australia

International Special Committee Report

Jose Lopez-Garrido, Suma, Spain

Report on Property Taxes Around the World

Richard Almy, Almy, Gloudeans, Jacobs, & Denne

Change Management—Non-Residential CAMA Valuations

Ian Smoothey, Senior Valuer, S.A., Inst. of Valuers,

eValuations, South Africa

Turning Back the Clock—Not Good!

Debbie Pratt, Consultant

Ian Smoothey, Senior Valuer, S.A., Inst. of Valuers,

eValuations, South Africa

Richard Ward, PhD, CAE, CAMA Consultant

2011 Ratio Study Survey: Preliminary Results

Alan Dornfest, AAS, State of Idaho

Mary Reavey, Milwaukee, WI

Douglas P. Warr, AAS, Oklahoma State University

Robert J. Gloudeans, Almy, Gloudeans, Jacobs, & Denne

Dennis Deegear, Duff & Phelps

Bill Marchand, Norfolk, VA

Spotlight on Chapters and Affiliates

Bruce M. Woodzell, IAAO President

Debbie Asbury, State of Arkansas, IAAO President Elect

Rob Turner, Hillsborough County, FL, IAAO Vice President

Bill Carroll, IAAO Immediate Past President

How to be in Two Places at Once—Mailing Addresses in Nova Scotia

Joe McEvoy, Property Valuation Services Corp.

Greg Stevens, Melbourne, Fellow, Australian Property Tax Institute, Australia

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
77TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
SEPTEMBER 18-21, 2011 • SHERATON PHOENIX DOWNTOWN • PHOENIX, ARIZONA

THREE WAYS TO REGISTER

Registration or Program Questions? Contact Lauren Harlan, E-mail harlan@iaao.org or call 816/701-8109.

1. FAX this completed registration form if you are paying with a credit card to 816/701-8149.
2. MAIL this completed registration form and payment to the IAAO Bank Lockbox at: IAAO, P.O. Box 504183, St. Louis, MO 63150-4183.
3. Online at www.iaao.org/sitePages.cfm?Page=17

(Please print legibly.) Is your contact information new or updated since July 2010? Yes No

STEP ONE—REGISTRANT INFORMATION

IAAO Member Number: _____ Nonmember

First Name _____ MI _____ Last Name _____

Name for Badge _____

Employer _____ Title _____

Work Home Address _____

City _____ State/Province _____ ZIP/Postal Code _____ Country _____

Phone _____ Fax _____ E-mail _____

Emergency Contact _____ Phone _____

First-time attendee Speaker Volunteer

If you have any special needs, we are here to accommodate you. Please indicate any dietary/physical needs.

Dietary: Diabetic Vegetarian Food Allergies _____

Physical: Please check here if you require special accommodations to participate. E-mail a description of your needs by August 19, 2011 to Lauren Harlan, harlan@iaao.org. After August 19, 2011 we cannot guarantee we can accommodate your request.

STEP TWO—REGISTRATION FEES

The member and nonmember registration fees for the IAAO Annual Conference include: education sessions, Sunday Welcome Reception, Monday Opening Ceremony, Monday Networking Luncheon, Tuesday Awards Breakfast, Tuesday Attendee Appreciation Lunch, Wednesday Plenary Session, Wednesday Closing Banquet, continental breakfasts, refreshment breaks, conference proceedings, and recertification and continuing education credits.

Guest registration includes a name badge, admission to Sunday Welcome Reception, Monday Opening Ceremony, Tuesday Awards Breakfast, Wednesday Closing Banquet, and continental breakfasts, but does not include a conference bag, education and plenary sessions, or the proceedings. Please include payment for your guest when you register. **Guest refers to a spouse, relative, or personal friend, NOT a business associate or staff colleague. Sessions will be monitored.**

Guest Name for Badge _____

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STEP TWO—REGISTRATION FEES (CONTINUED)

	Discount fee by July 25	Received after July 25 and by August 22	On-site fees	Amount
Conference Registration—IAAO Member	\$500	\$600	\$700	
Conference Registration—IAAO Nonmember	\$650	\$750	\$850	
<input type="checkbox"/> NACAO participant (ASFMRA, IRWA, AI, ASA)* Include member ID no. _____	\$500	\$600	\$700	
One-day Registration—IAAO Member <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday (does not include Closing Banquet)	\$275	\$300	\$325	
One-day Registration—Nonmember <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday (does not include Closing Banquet)	\$300	\$325	\$350	
Guest (includes Closing Banquet)	\$200	\$200	\$200	
Additional Closing Banquet tickets (one ticket included with each full registration)	tickets _____ # of tickets _____ X	\$90		
IAAO Education Development Campaign—voluntary contribution				
GRAND TOTAL				

One-day registrations include all education sessions and events for the selected day except for the Wednesday Closing Banquet.

* North American Council of Appraisal Organizations (NACAO) Discount. Register at the IAAO member rate if you are an active member of one of the following appraisal groups that participate in NACAO: the American Society of Farm Managers and Rural Appraisers (ASFMRA), the International Right of Way Association (IRWA), The Appraisal Institute (AI), and the American Society of Appraisers (ASA).

STEP THREE—PAYMENT

Mail: Send completed registration form and check or money order to the IAAO Lockbox at: IAAO, PO Box 504183, St. Louis, MO 63150-4183.

There is a fee to process cancellations and refunds. See policy below. Your registration cannot be processed until full payment is received.

Make check payable to IAAO. Check or money order payments must be drawn in U.S. dollars. Check No. _____

If paying by credit card, **pay online** at www.iaao.org or **fax** the completed registration form to 816/701-8149.

VISA MasterCard AMEX

Card # _____ Expiration Date _____

Your signature below authorizes IAAO to charge your credit card the total payment and acknowledges that you have read and understand the cancellation and refund policy shown below.

Cardholder Name _____

Signature _____ Date _____

Cancellation & Refund Policy: Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. For this reason we must adhere to strict guidelines. Requests for refunds will be honored, less a \$50 processing fee, only if received in writing by August 22, 2011. No refunds will be made after August 22, 2011. No refunds are given for no-shows. Send your cancellation notice to Lauren Harlan, harlan@iaao.org or mail to IAAO, 314 W 10th Street, Kansas City, Missouri 64105 or fax to 816/701-8149.

Advance Registration Deadline: Registrations must be received at IAAO Headquarters by August 22, 2011 in order to be included in the attendee list and to guarantee availability of preprinted materials. Registrations received after August 22, 2011 will be processed on-site.

General Discussion List—Hospital Valuation

Q. Tom Ball, Boston, Massachusetts

We are looking for information on the valuation of hospitals as taxable real estate, using an income approach to value (similar to hotel valuation). Toward this end, we are considering sending to hospitals an income-expense request for information on occupancy, revenues, expenses, equipment, and personal property. Has anyone else gone through this process and/or has anyone developed a hospital income-expense questionnaire that they might want to share? Thank you.

A. Judy Trail, Jefferson City, Missouri

In my opinion, the income and expense information would be of no benefit in arriving at a market value of the real estate. I believe that a hospital would best be defined as a special-purpose building, and this would require establishing the value by the cost approach. Years ago—maybe still true—replacement cost less depreciation was the concept of value most accepted and endorsed by the American Hospital Association.

A. Barbara Perry, New London, Connecticut

I'm not trying to give the impression that I know, since I don't, but I think nursing homes would be comparable. I do have a portion of the hospital here that is leased to doctors, and I do use the income approach on that, same as a medical office. I back it up with the cost approach. This is a very interesting subject.

A. Steve Miner, Wauwatosa, Wisconsin

Hospitals in Wisconsin are exempt. I do not have any income-related data; however, I have recently started keeping track of construction costs as reported in various state publications. A link to the data is here [see original AssessorNET post for actual link]. The dollars per square foot is interesting. I thought it might be helpful.

A. Steven Schwoerer, Oshkosh, Wisconsin

Steve, I was looking for the report showing profit and loss on hospitals in Wisconsin. Do you have that link?

A. Steve Miner, Wauwatosa, Wisconsin

I do not have any information showing profit and loss for hospitals. Maybe Amy Seibel can tell you where to find the data.

A. Allan Booth, Newport, Rhode Island

I'm not sure income generated from a hospital might not be business value. Correct me if I'm wrong, but insurance pays the same to fix a broken bone whether you're in a 15-story brick building or a one-story clapboard building. Most hospitals are operated as nonprofit, although the CEO of Lifespan gets a \$3,000,000 salary. I would think replacement less depreciation would be a more accurate approach to "real estate" value. Why do you want to use income?

A. Kevin Bokoske, Fort Lauderdale, Florida

Nonprofit may be the norm in New England, but HCA and Tenet, among others, operate large for-profit hospitals nationwide. There are appraisers who specialize in this property type, as well as assisted living and nursing homes. As best I know, the income capitalization approach is the preferred methodology in these cases. Also, some hospitals are bought and sold. The publicly held companies may report the acquisition/disposition amount to the SEC, which becomes information in the public domain and thus a resource for the assessor.

A. Mike Miano, Boston, Massachusetts

I think income and expense data might be a relevant request if the hospital is leasing the facility, in which case you would probably be requesting that information from the property owner. It might also be relevant if the hospital entity owns the property and is charging rent to separate entities that may be providing services at the location.

In the case of any other owner-occupied property used for a commercial purpose, say a supermarket, are they required to provide business-related income and expenses for assessment purposes?

With regard to the personal property, if they are a taxable entity and required to pay taxes on certain FF&E, machinery, etc., in Massachusetts, I would assume that they are already required to file the annual "Form of List," so you should already have all that information.

A. Randall Kincaid, AAS, Las Cruces, New Mexico

Just as we do with hotels and nursing homes, we can perform an income approach and attempt to separate the business value or "going concern value" from the real estate in the process. You may want to check out this site for information. It is the home page of a health-care REIT [see original AssessorNET post for actual link].

A. Tim Wilmath, Tampa, Florida

To defend our hospital assessments (they get appealed almost every year), we utilize an annual publication called *The Health Care Acquisition Report* published by Irving Levin and Associates, Inc. This report gives an excellent overview of the hospital industry, with extensive analysis of sale transactions. Included in the report are benchmarks such as average price per bed and average price per revenue multipliers. We calculate values using these measures, and it has been very helpful (and successful) in appeals.

Florida requires hospitals to report their actual revenue (and other information) to the Florida Agency for Health Care Administration. As a result, their actual revenue is public record, which we obtain and use with the revenue multipliers from the Levin report. We perform a cost approach, a market approach (using the average price per bed from Levin), and an income approach (using the revenue multipliers from Levin). I won't get into the business value argument as that's a topic all its own, but we address that in our approach as well.

The Health Care Acquisition Report can be purchased at [see original AssessorNET post for actual link]. We also purchase

a Levin report for assisted living facilities and nursing homes called *The Senior Care Acquisition Report*, which provides similar information for those property types.

Was your question answered using AssessorNET?

Let us know and we will share the answer with IAAO members in *Fair & Equitable*. Send your question and the answers that helped you, to Kate Smith, at smith@iaao.org. Be sure to tell us how you used the information. All questions and answers are reprinted with the permission of the participants.

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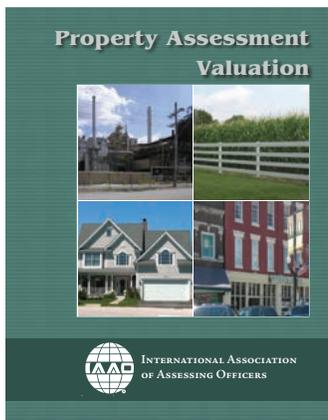
INFORMATION TABLE	
Parcel	8531032
Number	900432
Type	Resident
Area	0
Politeness	0
LUA Code	0012

OWNERSHIP INFORMATION	
Name	John O Public
Mailing Address	212 HOLD PICKENS
Site/Physical Address	212 HOLD
Legal Description	HOLDER

VALUES	
Total Market Value	
Taxable Appraised Value	
Taxable Assessed Value	

LAST 2 SALES		
Date	Price	Validity
06-2000	\$79,900	Valid
09-1999	\$1	Invalid

Property Assessment Valuation, 3rd ed.



Property Assessment Valuation, 3rd edition, is an introductory text on assessment administration and property appraisal principles for assessment purposes. The 3rd edition contains substantial updates on mapping, highest and best use, and personal property assessment. The book supports the following IAAO courses:

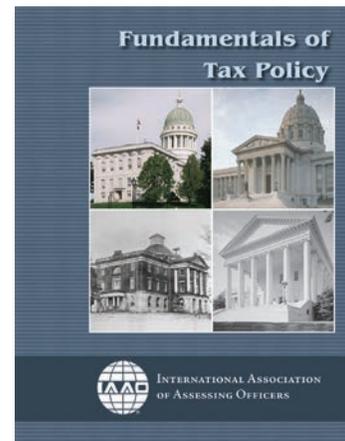
101—Fundamentals of Real Property Appraisal, 102—Income Approach to Valuation, 112—Income Approach to Valuation II, 201—Appraisal of Land, and 500—Assessment of Personal Property.

To order, go to www.iaao.org and click on Marketplace, the IAAO online ordering system!

Members \$55, Nonmembers \$65

Fundamentals of Tax Policy

(Members \$60, Nonmembers \$75)



Fundamentals of Tax Policy explores the concepts and philosophy of taxation, the underlying systems for taxation, and the effects of taxation, thus offering insight into current tax policy debates.

The book presents a broad overview of general tax policy with an emphasis on property tax policy. This book will be useful to local, state, and provincial assessing officers and tax officials, members of the academic community, legislators, tax researchers, and governmental administrators.

The book was authored by Richard Almy, Alan Dornfest, AAS, and Daphne Kenyon, Ph.D.

To order, go to www.iaao.org and click on Marketplace, the IAAO online ordering system!

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Gary Thomas Bolger

Alabama

Christopher A. Baker

Alaska

Scott Romain

Arkansas

Rebecca L. Alden

Barry Bossier

Donna L. Brown

Yvonne Humphrey

California

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Charles A. Brown

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For a membership application, visit <http://www.iaao.org/> and click on Membership

Executive Board Increases IAAO Professional Designation Recertification Requirements



The IAAO Executive Board made changes to the professional designation recertification requirements at its November 2008 meeting. The requirement of 50 credit hours (tested or untested) for professional designation recertification every 5 years has been increased to 70 credit hours according to the following schedule.

The Professional Designations Subcommittee proposed the following plan that allows the new requirements to be phased in gradually over the next five years. This plan was approved by the Executive Board:

1. For designees whose recertification cycle ends **12/31/2009**, the requirement is **54 hours** of qualifying continuing education;
2. For designees whose recertification cycle ends **12/31/2010**, the requirement is **58 hours** of qualifying continuing education;

3. For designees whose recertification cycle ends **12/31/2011**, the requirement is **62 hours** of qualifying continuing education;
4. For designees whose recertification cycle ends **12/31/2012**, the requirement is **66 hours** of qualifying continuing education; and
5. For designees whose recertification cycle ends **12/31/2013**, the requirement is **70 hours** of qualifying continuing education.

The phase-in plan is based on changing the education requirement per year from 10 hours to 14 hours beginning January 1, 2009.

For more information contact Wanda Musick Witthar, witthar@iaao.org.

(continued from page 2)

April. Once these project plans have been approved for implementation, IAAO will announce dates for release of new educational products and benefits. The planning cycle for some of the more ambitious projects can span multiple years, but I anticipate the completion of several key projects in 2011. I offer special thanks to 6-1/2-year-old Hannah Xiaohong Dornfest for her beautiful illustration of a committee at work on the cover of this issue.

I have been asked to make a special effort this year to encourage applications for IAAO scholarships. Now is the perfect time to consider filling out an application. In 2010, IAAO awarded substantial financial assistance to eligible individuals for educational activities and to attend IAAO conferences and meetings. It is gratifying to see IAAO involved in these supporting activities; however, we did not use all of the available funding and would like to see many more individuals apply for this benefit. Please review the application criteria on the IAAO Web site and contact Angela Blazevic at IAAO headquarters if you have any questions. I encourage you to take advantage of this opportunity to advance your career through education and networking opportunities.

As a last-minute reminder, the deadline for Awards & Recognition nominations is May 1, 2011. I am extremely proud of the accomplishments of our members and would like to see many more individuals and groups be recognized at the annual conference. Please send your applications in before the deadline. For additional information, visit the home page of the IAAO Web site.

All the best,

Bruce Woodzell

Pun of the month: People have a happy time vacationing in Ireland because they are walking on Eire.

IAAO VENDORS & CONSULTANTS DIRECTORY THE SOURCE For Professional Vendors & Consultants

Need Experts?

Looking for a vendor or consultant? Go to the IAAO Vendors & Consultants Directory first to get the information you need.

- ACS, A Xerox Company
- Almy, Gloudemans, Jacobs & Denne
- CCI
- DEVNET, Inc.
- ESRI
- International Association of Assessing Officers
- Local Government Services International
- Manatron
- Marshall & Swift Government Services
- O'Connor Consulting
- Patriot Properties, Inc.
- Pictometry International Corp.
- qpublic.net
- TEAM Consulting, LLC
- Triadic Enterprises, Inc.
- True Automation
- Tyler Technologies, Inc.
- Vision Appraisal Technology, Inc.
- Yotta MVS, Inc.

IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Executive Board Meeting	San Diego, CA	April 15-16, 2011
Executive Board Meeting	Minneapolis, MN	July 22-23, 2011
IAAO 77th Annual International Conference on Assessment Administration	Phoenix, AZ	September 18-21, 2011
Leadership Days Meeting	Kansas City, MO	October 14-15, 2011
Executive Board Meeting	Savannah, GA	November 11-12, 2011
32nd Annual Legal Seminar	New Orleans, LA	December 8-9, 2011
IAAO 78th Annual International Conference on Assessment Administration	Kansas City, MO	September 9-12, 2012
IAAO 79th Annual International Conference on Assessment Administration	Grand Rapids, MI	August 25-28, 2013
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, CA	August 24-27, 2014

**IAAO congratulates the fifth
"2 for \$200" Membership Campaign \$200 drawing winner!**

IAAO congratulates the fifth "2 for \$200" Membership Campaign \$200 drawing winner!

Gary Snyder, RES, Local Government Specialist

Oklahoma State University, Stillwater, Oklahoma

Gary won \$200 in the February 2011 "2 for \$200" member prize drawing for referring a new member to IAAO!

Other IAAO members who have recently referred one or more new IAAO members are:

- | | | |
|---------------------------|------------------------------|----------------------------|
| Thorsteinn Arnalds | Jay C Heavner | Gayle B. Morris |
| Debra Asbury | Gail R. Hedgcoth-Shirley | Andrea Nilon |
| Janet P. Baird | James D. Hester, CAE | Janice L. Olsson, RES |
| Gerald R. Barber | Calvin C. Hicks, Jr., CAE | William H. Peterson, CAE |
| Michael D. Barnett | Christine Holdrieth | Richard Petree |
| Raymond E. Beattie, Jr | Robert Edward Hole | Erma Phillips |
| Mark Becker | Roger V. Houle, CAE | Renee Pollock |
| Andrew Bennett | Brad B. Hughes | Kerri Pridemore |
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| Trent Brown | David V. Kimbrough | Denise Michelle Schmidt |
| Guilford W. Bulman, CAE | Marilyn N. Kishi | Wayne V. Schwickerath, CAE |
| Karen R. Bushart | Heather J. Kuntz | M. Randall Seal |
| Deborah Sue Cartwright | Gregory J. Lafakis, Esq, CAE | Guy Dale Shaw |
| Jeffrey Cavanaugh | Larry Lindberg | Wendy Shubert |
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| Maria Cosentino-Fast | Larry A. Mackereth, CAE | Dan Stebbins |
| Peter J. Costa | Ralph E Marasco, Jr. | Jimmy Stephens |
| Linda L. Cwiek | Esther E. Martinez | Greg Stevens |
| James Joseph Dal Bon | Rosann Maurice-Lentz | Tina W. Stone, PPS |
| David R. DeBar | Thomas J. May, AAS | Eugene Stuard |
| V. Frank Desguin, CAE | Donna Lee McCabe, AAS | Ryan Kent Sullivan |
| Larry Donk | Edye B. McCarthy | Scott K. Teruya |
| Elizabeth A. Duffy | Roger A. McCarty | David E. Tinsley |
| Laura M. Ecmovic | J. Dale McCurdy | Kenneth C. Uhrich |
| Tom Fleming, CAE | John P. McGrory | Randy Walruff |
| Melinda C. Fonda | Terry McLaughlin | Virginia R. Whipple, AAS |
| David L. Franck, III | James A. Michaud, CAE, | Bruce M. Woodzell |
| Fred W. Geldmaker, III | AAS | Gary Yamada |
| Robert P. Graham, II, AAS | Steven W. Miles | |
| Ryan Adam Hatch | Betsy M. Moes | |
| William H. Healey | Lisa A. Morin | |

Each month during the "2 for \$200" Membership Campaign, IAAO has given away \$200 to one person who has referred a new member. Look in the next issue of *Fair & Equitable* for the winner of the final \$200 drawing.

We thank everyone who has signed up a new member and helped spread the mission and vision of IAAO.



Instructor Training Workshop (ITW)

September 16-18, 2011

Sheraton Phoenix Downtown Hotel • Phoenix, AZ

**Put your experience and education to good use.
Take the next career step—become an IAAO
instructor! REGISTER TODAY!**

Program Overview

The Instructor Training Workshop (ITW) is an intensive 3-day interactive workshop designed to prepare participants to become IAAO instructors. The ITW is not intended to teach individuals how to instruct, but rather to evaluate participants' ability to teach IAAO material in a classroom setting.

During this 3-day workshop, students learn about IAAO education delivery, adult education, effective communication, and IAAO curriculum. Each student is expected to understand the general subject matter and specific course material, spend at least 10 hours in advance preparation, prepare short practice presentations, and prepare one final ten-minute presentation. Students demonstrate (and are evaluated on) their teaching style, classroom presence, familiarity and comprehension of the course material, organization of subject matter, clarity and accuracy of their classroom presentation.

Who Should Attend?

- IAAO members who wish to become IAAO instructors
- IAAO members interested in assessor education

Prerequisites

The ITW is open to anyone who is an IAAO member in good standing. All requirements for prospective and current instructors are outlined in the Instructor's Handbook available on the IAAO Web page at iaao.org. *Participants must download and read the handbook prior to attending the ITW and also bring it to the ITW.*

Recertification Credit

IAAO professional designees will receive 22.5 hours of recertification credit for attending the full three-day program.

Registration Fees

- Full Program (\$500)
- Current IAAO instructor (\$350)
- Current instructors and Education Coordinators may attend Day 1 for \$50. You must however, complete a registration form and under "Registration Fees", mark the box for Day 1 Only—\$50

**Space is limited to the first 15 registrants
who are approved and have paid in full.**

A full brochure and application are available at www.iaao.org

Congratulations New Designees

Stephanie S. Smith, AAS, received the Assessment Administration Specialist designation in January 2011. Smith serves as Deputy Assessor and Financial Administrator for the Ouachita Parish Assessor's Office in Monroe, Louisiana. She has worked in the assessment profession for almost nine years. Smith attended the University of Louisiana—Monroe and the James Madison University. She serves as a Trustee for the Louisiana Assessor's Retirement Fund and is a member of the Monroe Chamber of Commerce. Smith joined IAAO in 1992.



Dennis G. Eaton, AAS, received the Assessment Administration Specialist designation in December 2010. Eaton serves as the Assessor for Daviess County in Washington, Indiana. He has held that position for 12 years. Eaton is a Certified Indiana Assessor-Appraiser Level I, II, and III. He is Vice President of the Southwest District Chapter of IAAO. Eaton was voted the Indiana County Assessor of the year in 2008 by the Indiana County Assessors Association and the Association of Indiana Counties. He joined IAAO in 2009.



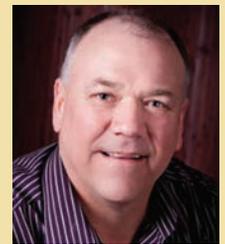
Gary Snyder, RES, received the Residential Evaluation Specialist designation in January 2011. Snyder serves as a Local Government Specialist for Oklahoma State University in Stillwater, Oklahoma. He has held that position for 11 years. He previously served as County Assessor and Deputy Assessor in Noble County, Oklahoma and as a real estate broker. Snyder holds a bachelor's degree in agriculture economics from Oklahoma State University and has served as an instructor for the university for 11 years. He has served as a Past President, Vice President, and Secretary/Treasurer for the Oklahoma Chapter of IAAO. Snyder has also served on the Executive Board, as a state representative, course coordinator, and instructor for IAAO. He joined IAAO in 2001.



Laurel Korbo, RES, received the Residential Evaluation Specialist designation in January 2011. Korbo serves as an Industrial Appraiser for the Saskatchewan Assessment Management Agency in Regina, Saskatchewan. She has held that position for three years. Korbo attended the University of Regina, earning a bachelor's degree. She also attended the University of British Columbia and completed the certificate in real property assessment program. She is a member of the Wascana Toastmasters Club and is currently serving as an Area Governor. Korbo joined IAAO in 2010.



Paul Humble, RES, received the Residential Evaluation Specialist designation in February 2011. Humble serves as a Deputy Assessor for the Polk County Assessor's Office in Des Moines, Iowa. He has held that position for 18 years. He previously served as an Appraiser I, II, and III for the Johnson County Kansas Appraiser's Office. Humble graduated from Kansas State University with a bachelor's degree in business administration. He holds the ICA designation from the Institute of Iowa Certified Assessors, is a state-certified residential appraiser, and a member of the Iowa State Association of Assessors. Humble joined IAAO in 1988.



John T. Burgiss, RES, received the Residential Evaluation Specialist designation in February 2011. Burgiss serves as the Real Estate Division Manager for Forsyth County in Winston-Salem, North Carolina. He has held that position for three and one-half years. Burgiss previously served as an Appraisal Manager, Revaluation Supervisor, and Appraiser I for Forsyth County and as an Appraiser/Mapper for Alleghany County. Burgiss attended the University of North Carolina and earned a bachelor's degree in economics. He is a member of the North Carolina Association of Assessing Officers and the North Carolina Property Mappers Association. Burgiss joined IAAO in 1996.



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

Another Day in Paradise

Driving through downtown Phoenix, I looked out the window at the blue skies and the beautiful skyline and I thought about my friends and family back East. Here I was in perfect weather, maybe even a little chilly at 72 degrees, while hearing about record snow and ice storms in the East. Passing the downtown area, my golfing group came to the exit to the Wild Horse Pass Casino, which is also home to the Whirlwind Golf Club. This course, which is operated by Troon Golf, is absolutely beautiful.

For those who are unfamiliar with Troon Golf, the company manages golf courses throughout the world. It focuses on high-end luxury golf properties in 30 states and 23 countries. In Australia alone, the portfolio boasts 11 facilities, including Brookwater Golf & Country Club, Kooindah Waters Golf Club, and Settlers Run

Golf & Country Club. International offices are in Australia, Switzerland, and Dubai, with headquarters here in Scottsdale, Arizona.

As we pass by the course, lush green fairways contrast with the desert surroundings. The course is in magnificent shape, and we are excited to get started.

Devil's Claw Course

Today, we are playing the Devil's Claw course, the one that will be used for the 2011 IAAO International Conference Golf Tournament. This course, opened in 2000, was designed by Gary Parks. It is a par 72 with 7,029 yards and a USGA rating of 72.8/131.

We all tee off on the first hole, and as we head to the second shot, I think that I do not foresee the PGA giving any of us a call in the near future. As we continue our game, we see some of the wildlife in the desert areas—

prairie dogs running around; hawks circling above, looking for prey or perhaps seeing our lost golf balls in the desert and laughing; and a road-runner scampering across the fairway. Surrounding us in the distance are the majestic mountains with the sapphire blue skies above. This is why we live in Arizona. Around us, we can also see the Wild Horse Pass Hotel and Casino and the Sheraton Wild Horse Pass Resort.

As we approach the eighteenth hole and the sun is starting to set, we look around knowing what a great day this was! We couldn't ask for better, just another wonderful day in paradise. We head for the clubhouse and some refreshment, talking about what great golfers we are, reminiscing about that one great shot we had, and forgetting about all the others we won't mention.

The eighteenth hole, and then on to the clubhouse!



Prizes for All

This course is awesome, and the IAAO tournament will be one to remember. In addition to the beauty and challenge of the course itself, the tournament will have many prizes and challenges. Each par 3 will have a challenge—closest to the pin hole, longest putt, longest drive, or hole-in-one. There will also be two flights; that is, the amount of groups will be split down the middle based on the scores of each group. If there is an uneven number of groups, the odd number goes in the top flight. Thus there will be two first-place prizes and two second-place prizes. You don't have to be a scratch golfer to win! There will be additional contests throughout the tournament, which will be announced at a later date.

At a reception after the tournament, the winners of each contest will be announced, including the winners of each flight. The reception area overlooks the practice putting green. At the reception, golfers can brag about their one good shot and enjoy talking to people from all over the world.

Although it is February as I write this, the weather in September in Arizona will be even better. So come to the 2011 IAAO conference and experience the beauty of Arizona and the joy of playing at the Whirlwind Golf Club. I hope to see you there! ■



Is this the second shot or the fourth? At least George is finally in the middle of the fairway!



While waiting for Justin to putt, Jeff catches up on his F&E articles.

Jeffrey Law is a member of the IAAO Local Host Committee and an appraiser in the Maricopa County Assessor's Office.

“Beat The Pants Off Tim!” Golf Contest



At left is Tim Boncoskey, the Chief Deputy of Maricopa County, Arizona. Tim is also current President of the Arizona Chapter of IAAO, and Co-chair of the Local Host Committee for the 2011 IAAO International Conference on Assessment Administration.

Attendees at the 2011 Golf Tournament are encouraged to “Beat the Pants Off Tim!” by wearing even more outrageous pants to the event.

Anyone who takes up this challenge will be included in the contest. The ultimate winner will be announced in a postconference issue of *Fair & Equitable*.



Register online and make your hotel reservations now at WWW.IAAO.ORG!

2011 Exhibitor and Sponsorship Opportunities

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
77TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
SEPTEMBER 18-21, 2011 • SHERATON PHOENIX DOWNTOWN • PHOENIX, ARIZONA



Transforming Assessment:

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- Highlight your position as a leader in mass appraisal

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Exhibitors Contact: Lauren Harlan, Meetings Coordinator, harlan@iaao.org • 816/701-8109 • Fax 816/701-8149 • www.iaao.org

Sponsors Contact: Leann Ritter, Marketing Manager, ritter@iaao.org • 816/701-8161 • Fax 816/701-8149 • www.iaao.org

Golf Outing Event • Sunday, September 18, 2011

Devil's Claw will be home to the 2011 IAAO Golf Outing. This is one of two courses at the Whirlwind Golf Club, which was opened in 2000 and is designed by Gary Parks. Draped over 242 acres of desert landscape, the two 7,017 par 72 courses reflect the pristine beauty of the mountainous desert terrain. Affording spectacular views of the surrounding Sierra Estrella Mountains, both Devil's Claw and Cattail impress and challenge golfers of all skill levels. Devil's Claw features sweeping elevation changes, devious bunkers, and smaller greens. Come and enjoy the beauty of Arizona while playing at the Whirlwind Golf Club.

Transportation departs from the Sheraton Phoenix Downtown Hotel at 6:30 a.m. and returns to the hotel by 2:30 p.m. Start time is 8:00 a.m. Price includes transportation, green fees, carts, continental breakfast, range balls, and lunch. Golf club rental is an additional \$30 and must be reserved by August 22, 2011, no exceptions. All players must comply with the club's dress code which states: sleeved shirts in good condition and pants, slacks, shorts, or skirts (appropriate length) No denim. Golf shoes or approved tennis shoes are required.

Event Price	Before July 25	After July 25 (space permitting)
Cost per person	\$125	\$150

Registration Information

- Yes, I need transportation to the golf course No, I do not need transportation to the golf course
 Yes, rent right-handed clubs Yes, rent left-handed clubs

Club rentals must be requested by Monday, August 22, 2011. No exceptions.

Number of golfers _____ X \$125 or \$150 = _____ enclosed. Make checks payable in U.S. funds to IAAO.

First Name	Last Name	Handicap/Approx. Score
Address		
City	State/Province	ZIP/Postal Code
Contact Phone #	Hotel in Phoenix	
E-mail (required for sending confirmation and updates on event details)		

Payment

- Check (Make checks payable to IAAO in U.S. funds)
 VISA MasterCard AMEX

Total _____

Card # _____ Expiration Date _____

Your signature below authorizes IAAO to charge your credit card the total payment and acknowledges that you have read and understand the cancellation and refund policy printed below.

Cardholder Name _____

Signature _____ Date _____

List the names in your group _____

Full payment must be received for processing.

If paying by credit card, **pay online** at www.iaao.org or **fax** the completed registration form to 816/701-8149.

Mail this completed registration form and check to IAAO's Bank Lockbox at: IAAO, PO Box 504183, St. Louis, MO 63150-4183.

Refunds will be honored, with a \$50 processing fee until **Monday, August 22, 2011**. Substitutions are allowed until August 22, 2011. The golf outing will occur rain or shine at discretion of course pro. Golf outing details are subject to change. Send requests or questions to Lauren Harlan at harlan@iaao.org or 816/701-8109.

IAAO Library • New Materials List, Quarter 1, 2011

Members who would like assistance with accessing these materials can contact Mary Odom, the Research Librarian, at 816/701-8117, or e-mail her at library@iaao.org.

New Electronic Resources—Access the full text in LibraryLink.			
Title	Source/Date	Author(s)	Description
Alphabet soup: Government acronym guide	National Association of Counties, August 2010	Kathryn Murphy	NACo developed this guide to help local government employees decipher the secret code of government such as CAVE, LULU, and WDB.
Assessment regressivity: A tale of two Illinois counties	<i>Land Lines</i> , January 2011	Daniel P. McMillen	Standard measures of regressivity can present an incomplete picture of the range of assessment ratios in a jurisdiction. Newer analytic tools such as quantile regression can improve our understanding of the distribution of tax burdens.
Community land trusts and low-income multifamily rental housing: The case of Cooper Square, New York City	Lincoln Institute of Land Policy, 2007	Tom Angotti and Cecilia Jagu	Examines the costs and benefits of a multifamily project by the Cooper Square CLT and compares new construction with rehab projects in Vermont and California.
Effectiveness of community land trusts: An affordable homeownership comparison	Lincoln Institute of Land Policy, 2007	Mickey Lauria and Erin Comstock	Takes an empirical look at the Northern Communities Land Trust in Duluth, Minnesota and considers some of the classic CLT questions such as equity sharing, perpetual affordability, and efficient use of subsidies.
Electric transmission lines: Is there an impact on rural land values?	<i>Right of Way</i> , November/December 2010	Thomas Jackson	This paper analyzes the sales of properties in Wisconsin through a series of multivariate statistical models.
Housing crisis and state and local government tax revenue: Five channels	Federal Reserve Board, Divisions of Research & Statistics and Monetary Affairs, 2010	Byron Lutz, Raven Molloy, and Hui Shan	Identifies 5 main channels through which the housing market affects state and local tax revenues. The resilience of the property tax receipts is due to significant lags between market values and assessed values of housing and the tendency of policy makers to offset declines in the tax base with higher tax rates.
Kansas property tax appeals: An adversarial system without adversaries	<i>Washburn Law Journal</i> , 2010, vol 49	Gage A. Rohlf	The focus is on the roles that state and local agencies must fulfill to allow effective adjudication of tax disputes, and on changes that would improve the efficacy of the appeals process.
National study of community land trusts	Lincoln Institute of Land Policy, 2007	Yesim Sungu-Eryilmaz and Rosalind Greenstein	Presents the results of a survey done in 2006 of 186 community land trusts. Includes background, current activities, and practices of CLTs in the U.S.
Open records laws: A state by state report	National Association of Counties, December 2010	Jacqueline Byers and Sophie Winkler	A compilation of state laws governing public records.
Payments in lieu of taxes: Balancing municipal and nonprofit interests	Lincoln Institute of Land Policy, 2010	Daphne A. Kenyon and Adam H. Langley	This report provides case studies of several municipalities that have pursued PILOTs in the past decade, as well as a broader picture of PILOT use in the United States.
Selected Internet websites for property assessment organizations in the U.S. and Canada	Local Government Services International White Paper, 2010	Richard L. Sanderson	A directory of Internet sites of property assessment and assessment education organizations.
Start a college outreach program: Where are the highly-trained real estate specialists and how can we recruit them?	<i>Right of Way</i> , January/February 2011	James P. Anthony	Recruiting young professionals has long been a goal and a challenge for IRWA. The San Diego Chapter 11 is located in proximity to 3 major universities, 2 of which have significant real estate programs. The chapter devised a 10-step plan of promotion to faculty and students.
Tax increment financing: Process and planning issues	Lincoln Institute of Land Policy, 2007	Rachel Weber and Laura Goddeeris	An overview of the TIF mechanism and how it works in a typical municipal context. Examines case studies of TIF in varying built environments and fiscal contexts across the U.S.
Texas wind energy: Past, present, and future	Texas Public Policy Foundation, October 2008	Drew Thornley	Texas leads the nation in installed wind-power capacity. This paper discusses the challenges and impediments to Texas' wind-energy development.
The effect of natural gas pipelines on residential value	<i>Right of Way</i> , January/February 2011	Barry A. Diskin, et. al.	The goal of this research was to test whether proximity to a natural gas pipeline has an effect on real estate sale prices for the Phoenix area.
Wind farm proximity and property values: A pooled hedonic regression analysis of property values in central Illinois	Illinois State University, May 2010	Jennifer L. Hinman	Examines whether proximity to the 240-turbine, Twin Groves wind farm (Phases I and II) in eastern McLean County, IL has impacted nearby residential property values and whether any impact on nearby property values remains constant over different stages of wind farm development with the different stages corresponding to different levels of risk as perceived by nearby property owners.

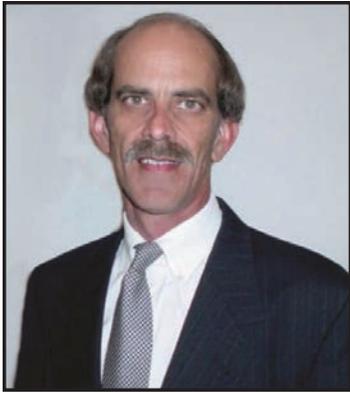
New Journal Articles—Members may request these articles from the Research Librarian.

Article Title	Journal Title/Date	Author	Description
Adjusting market value over time	<i>The Appraisal Journal</i> , Fall 2010	Mike Wolff	Shows how real estate price/time trends may be developed and analyzed, how reliable time-related market condition adjustments can be derived using a trend analysis of similar sales, and how individual sales for any given time period can be adjusted to another.
Appraising low-income housing tax credit real estate	<i>The Appraisal Journal</i> , Fall 2010	Kenneth N. Alford and David C. Wellsandt	Discussion of LIHTC program restrictions, potential benefits of the tax credits, and the proper selection of the relevant property rights to appraise.
Integrating geographic information and valuation modeling for real estate	<i>The Appraisal Journal</i> , Fall 2010	Mark R. Linne, CAE and John Cirincione	Examines how GIS can be incorporated in the valuation process to give appraisers a spatial perspective of data and the markets that the data represents.
Location, (real) location, (tax) location: An essay on mobility's place in optimal taxation	<i>National Tax Journal</i> , December 2010	Joel Slemrod	Most models of optimal taxation with mobility deal only with real mobility, in the sense that moving out of a jurisdiction's tax base entails a physical movement. But often escaping a jurisdiction's tax net does not necessarily entail any physical movement, is often an avoidance (or even evasion) device, and can be accomplished by the "mere stroke of a pen." This paper explores the implications of expanding our notion of mobility by first defining it and then addressing its place in optimal taxation.
Obsolescence: Considerations in industrial or commercial property valuation	<i>Valuation Strategies</i> , November/December 2010	Robert F. Reilly	Taxpayers and their advisors need to know the procedures used to identify industrial and commercial property obsolescence. More importantly, they should be aware of the ten objections assessors commonly raise to a claim for an obsolescence adjustment.
On the determinants of house value volatility	<i>Journal of Real Estate Research</i> , October-December 2010	Yu Zhou and Donald R. Haurin	This paper uses 2 panels of the American Housing Survey covering 1974 to 2003 to test 4 hypotheses related to the determinants of house value volatility.
Recent judicial guidance on conservation easement valuations	<i>Valuation Strategies</i> , November/December 2010	Janet A. Meade and C.J. Chiang	Unless there is market data, an easement valuation is often based on estimates regarding the effects of such things as local zoning laws, easement covenants, market demand, and possible future property development. In light of the current IRS position regarding easement valuations, it is imperative that appraisers document the basis for their estimates and that they carefully consider all of the relevant facts surrounding easement donations.
The effects of electric transmission lines on property values: A literature review	<i>Journal of Real Estate Literature</i> , 2010, no. 2	Thomas O. Jackson and Jennifer Pitts	The primary purpose of these studies is to address the effects of the presence of transmission lines on the value of surrounding properties. The studies range from survey-based research that provides important context to regression analyses of sales data to less formal appraisal-based sales analyses.
Valuing beach quality with Hedonic property models	<i>Land Economics</i> , February 2011	Craig E. Landry and Paul Hindsley	This paper explores the influence of beach quality on coastal property values. Proposes that beach and dune width provide local public goods in the form of recreation potential and storm/erosion protection, but services are limited by distance from the shoreline. Interpretation of marginal willingness to pay for beach quality depends upon individual understanding of coastal processes and expectations of management intervention.
Wind farm valuation in the Northeast: Early stages of and evolving technology	NRAAO Conference, May 2, 2007	Gary J. McCabe, CAE	Powerpoint that shows wind power projects and application of the cost approach and income approach to valuation.

New Books—Members may borrow books for 3 weeks. Reference books may not be checked out.

Title	Author(s)	Publisher/Date	Description
<i>2010 Expense analysis for condominiums, cooperatives and planned unit developments (Reference book)</i>	Institute of Real Estate Management	IREM, 2010	Metropolitan, regional and national statistics are grouped according to association type (condominiums, cooperatives, and planned unit developments) and building type (high-rise, low-rise, or townhouse). Includes: surveys of over 1,700 community associations nationwide, analysis of over 30 expense categories, tracks utilities, maintenance, insurance, taxes, and amenities.
<i>2010 Income/expense analysis for conventional apartments (Reference book)</i>	Institute of Real Estate Management	IREM, 2010	Contains detailed analysis of financial operations for multi-family properties across the U. S. and Canada. Summarized by building type and presented in dollars per square foot of rentable area and as percentage of gross possible income. Includes surveys of nearly 3,000 properties, analysis of more than 150 metropolitan markets, statistical breakdowns by age, size, and range, analysis of vacancy rates and turnover trends, and reports on Section 42 properties.
<i>Guide to understanding land surveys</i>	Stephen V. Estopinal	John Wiley & Sons, 2009	Explains the functions and procedures required in every survey and the role of a surveyor. This 3rd edition has new material to reflect the latest practice guidelines and technology, including the use of GPS and GIS in land boundary re-establishment.
<i>RERC real estate report (Reference book)</i>	Real Estate Research Corporation	RERC, Fourth Quarter 2010	Independent survey research and analysis provided for CBD and suburban offices, industrial R&D, flex, and warehouse properties, apartments, hotels, regional malls, power centers, and neighborhood/community centers. IAAO members receive 25% discount when ordering from RERC. Contact Barb, bbush@rerc.com

IAAO Rep of the Month • David Kimbrough, Texas



David Kimbrough is the Chief Appraiser for the Lubbock County Appraisal District in Lubbock, Texas. Kimbrough has been a member of IAAO since 1981 and an IAAO Rep since 1991.

Kimbrough graduated from East Texas State University in 1980 with a BBA with emphasis in real estate.

He started his career in assessment working for the State Property Tax Board before becoming the Assistant Chief Appraiser/Administrator for the Grayson Appraisal District. He has been the Chief Appraiser/Administrator for the Lubbock Central Appraisal District since January 1982.

Kimbrough has served IAAO in several capacities: as an IAAO Rep, as part of the Local Host Conference Committee in 1989, and currently as a Regional Rep for Region 3 on the Membership Services Committee.

He has served local affiliates as well, having served as Past Region 2 Director for the Texas Association of Assessing Officers and as Past President of the Great Plains Chapter of the Texas Association of Appraisal Districts.

Kimbrough credits the library as one of the best benefits of IAAO membership. He adds, "The IAAO Library is the most comprehensive source of assessment research and information in the world. The IAAO standards provide the foundation for any assessment office to be successful."

Kimbrough notes a somber time (9/11) as one of the most memorable with IAAO. "It happened during the conference in Miami. To be more than 1,600 miles away from home during that tragedy was terrible, but it was comforting to be in the company of so many good IAAO friends as our nation dealt with the events of a day we must never forget."



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The online courses offered by IAAO are an efficient answer to today's difficult economic times. The course enabled me to take the course at my leisure and on my time. By using the online services, we were able to reduce the travel, food and course expenses involved in obtaining certification hours. The online program was a positive experience and I would encourage other local appraisers (assessors) to take advantage of this opportunity.

Kathy Tyndall, Pamlico County Tax Office, NC

Property Tax Conundrums

Land transfer tax repeal heads to NC Senate panel
(published March 16, 2011)

by *The Associated Press*

News item discusses plans to repeal a 2007 law that allows counties to increase the tax on land and building sale transactions. The option to increase the tax has never been approved by referendum since.

For more information, go to:

<http://www.wral.com/news/state/nccapitol/story/9276315/>

Shifting Tax Burden

Oversight committee throws out property tax for oil and gas industry
(published March 15, 2011)

by *Heather Miller, Independent Weekly*

Article discusses a decision by a Louisiana legislative oversight committee to not assess property taxes on horizontal drilling pipes used by oil and gas operators in the state. The rule to assess was introduced by the Louisiana Tax Commission. The decision brought assertions by local assessors of preferential treatment for the oil and gas industry because all other types of gas and oil wells are assessed.

For more information, go to:

<http://www.theind.com/business/7944-oversight-committee-throws-out-property-tax-for-oil-and-gas-industry>

Governor signs bill giving tax break to horse properties
(published March 15, 2011)

by *Joanna Dodder Nellans, The Daily Courier*

Article discusses controversial Arizona legislation signed by Governor Jan Brewer that reclassifies equine properties as agricultural rather than commercial. The legislation bypasses the appeals process through the Board of Equalization and significantly affects the distribution of property tax burden to residential properties.

For more information, go to:

<http://prescottdailycourier.com/main.asp?SectionID=1&SubSectionID=1&ArticleID=91656>

Guest Commentary: Don't mess with ag property taxes
(published March 13, 2011)

by *Carl Luppens, denverpost.com*

Opinion piece discusses the value of maintaining appropriate agricultural property tax exemptions in Colorado.

For more information, go to:

http://www.denverpost.com/opinion/ci_17586860

New Orleans property tax exemptions for nonprofit groups targeted

(published March 15, 2011)

by *Bruce Eggleter, The Times-Picayune*

Article discusses inconsistencies in property tax exemptions and valuations for exempt properties in New Orleans. The article examines recommendations to review property tax exemptions and possibly find ways to recover cost of services to these properties through service fees or other means.

For more information, go to:

http://www.nola.com/politics/index.ssf/2011/03/blanket_property_tax_exemption.html

Senate passes pole tax exemption now goes to finance panel, then House

(published March 10, 2011)

by *Jennifer Keefe, Foster's Daily Democrat*

Article discusses a New Hampshire property tax exemption bill for utility poles and conduits owned by telecommunication companies.

For more information, go to:

http://www.fosters.com/apps/pbcs.dll?article?AID=/20110310/GJNEWS_01/703109755/-1/FOSNEWS

Minister confirms second stage of education property tax reduction

(published March 9, 2011)

by *Randy Burton, Government of Saskatchewan*

News release discusses reduction in tax liability for agricultural land. Property taxes that support education funding are being shifted to provincial funding sources.

For more information, go to:

<http://www.gov.sk.ca/news?newsId=cf843edc-b93f-46d4-8e03-5d4654a17a84>

Trivia

This week in Michigan history: University of Michigan becomes first U.S. university funded by direct property tax
(published March 12, 2011)

by *Zlati Meyer, Detroit Free Press*

Historical flashback item announces a March 15, 1867 decision by the Michigan state legislature to approve a one-20th of a mill tax to fund the University of Michigan, making it the first university to be supported by a direct property tax.

For more information, go to:

<http://www.freep.com/article/20110313/NEWS05/103130471/1001/news/This-week-Michigan-history-University-Michigan-becomes-1st-U-S-university-funded-by-direct-property-tax>



IAAO committee volunteers give a big “Thumbs Up for IAAO” during a general session at Leadership Days Spring.

Technical Standards Committee

Alan Dornfest, AAS, Chair

Doug Warr, AAS; Mary Reavey; Robert Gloude-mans; Bill Marchand; Dennis Dee-gear; Chris Bennett, Staff Liaison

The Technical Standards met March 10–12 in Kansas City. The committee completed a draft update of the *Standard on Public Relations*, which was then posted for exposure on the IAAO Web site.

The committee also reviewed the status and timeline of the 2011 Ratio Study Practices Survey. At the time of the meeting, the survey had been completed by half the participants. Results of the survey are expected to be available at the annual conference in September.

The committee made plans to update the *Guide to Assessment Administration Standards*, *Standard on Assessment Appeals* (with guest C.A. Daw), and *Standard on Professional Development*.

The committee also considered possibilities for adding language about parcel data standards to the *Standard on Mass Appraisal of Real Property* and the *Standard on Digital Cadastral Maps and Parcel Identifiers*. Participating in discussions about parcel data standards were guests Pete Davis, Ed Crane, Nancy von Myer, John Cirincione, IAAO President Bruce Woodzell, and IAAO Vice President Debbie Asbury.

The committee also revised its purpose statement and submitted draft language to the Planning & Rules Committee.

Instructor Relations Subcommittee

Robert P. Graham, II, AAS Chair

Miles Anderson CAE; Roger McCarty; Linda Cwiek; Ronald Gibbs, CAE; Gary Snyder, RES; Jean Spiegel, Staff Liaison

At its meeting during Leadership Days, February 10–12, 2011, the subcommittee took the following actions:

1. Reviewed the success of three Webinars, which allowed 34 instructors to maintain their active teaching status.
2. Moved forward on a project plan to qualify additional instructors for the CAE and RES case study review workshops.
3. Established a means for identifying and nominating outstanding instructors for the Instructor of the Year Award.
4. Established a process for expediting the approval to instruct certain workshops based on currently approved material of courses to a requesting instructor.
5. Refined the Scantron® forms used for student examinations and course evaluations.
6. Set student and instructor criteria for the use of cell phones and smart phones as calculators during examinations.
7. Established an appeal process for instructor disciplinary issues that transcend the subcommittee’s purview.
8. Set the format of the 2011 Instructor Training Workshop (ITW), and identified a potential adult education presenter.



President Bruce Woodzell addresses committee members during a general session at Leadership Days Spring. Attending committees meet in a general session in order to coordinate activities and share ideas after breakout meetings of individual committees.

9. Revised the ITW trainee evaluation process so that it is more streamlined and provides more comprehensive results to participants.

Scholarship Committee

William Birkle, AAS, Chair

Timothy Dwane Brinson, CAE; Deborah Nielson; Angela Blazevic, Staff Liaison

The procedural rules, guidelines, and application form were reviewed and modified to help clarify the application process for members applying for and receiving IAAO scholarships. The evaluation process was then modified and tested, making sure each committee member understood their responsibilities for completing the process in a timely manner.

Education Subcommittee

Barry Couch, CAE, Chair

Kenneth Joyner, RES, AAS; Robert Reardon, CAE; John Thomas, CAE; Scott Winter, RES; Steven Thomas, CAE, PPS; Larry Clark, CAE, Staff Liaison

The Education Subcommittee met during Leadership Days, February 10–12, 2011, in Kansas City. The major topic was the distance learning project, that is, procuring a suitable vendor to provide software support so IAAO can provide its educational offerings online. During the October 2010 Leadership Days meeting, the subcommittee had developed a Request for Information (RFI), and this had been sent to 26 universities and vendors. Six responses were received; the subcommittee appreciates all the detailed information provided by the responders. The majority of the

February meeting was then spent evaluating each response. The subcommittee selected two responders and has since contacted them requesting access to their existing online offerings for evaluation purposes. The subcommittee also provided them a copy of Workshop 452, “Fundamentals of Assessment Ratio Studies,” so they can submit a bid for posting this workshop online. The subcommittee’s goal is to evaluate this information, select a final vendor within a month, and submit a project plan to the Executive Board at the April meeting in San Diego. The ultimate goal is to post an approved IAAO offering online by the end of the year.

The subcommittee selected authors for rewriting Course 101, “Fundamentals of Real Property Appraisal,” Course 102, “Income Approach to Valuation,” Workshop 651, “Geographic Information Systems for Assessors,” and the one-day forum “Appraisal of Commercial Real Estate in a Declining Market.” An author also was selected to write an Agricultural Workshop. Project plans 375, “Rewrite of Courses,” 433, “Highest and Best Use” workshop, and 435, “Critiquing an Appraisal,” were deemed completed.

The subcommittee met with the Communications Committee regarding IAAO textbooks. The latest update on *Fundamentals of Mass Appraisal* is that a meeting is planned for the authors and reviewers to finalize the book. It is anticipated that it will be published by Fall 2011. The textbook *Assessment Administration* was discussed in terms of electronic publication. The Education Subcommittee endorsed this project; Bob, Scott, and John volunteered to review the text so the Communications Committee could publish this textbook in the future. The subcommit-

tee believes that all future textbooks should be published electronically, a system that would allow current and future technology to be used with IAAO materials. This format would also be conducive to online offerings.

USPAP and Appraiser Regulatory Advisory Committee

Guilford Bulman, CAE, Chair

Robert Latham Harris, CAE; Keith Russell; John Ryan, CAE; Paul Welcome, CAE; Mark Perry, CAE; Larry Clark, CAE, Staff Liaison

The February Leadership Days brought the committee two new experienced members, Paul Welcome, CAE, and Keith Russell. Our efforts centered on responses to three exposure drafts currently in place for the Appraisal Qualification Board, the fourth and fifth exposure drafts for the 2012–2013 edition of USPAP for the Appraisal Standards Board, and requests for subject matter experts from the new Appraisal Practices Board. Excellent information and input was provided by Kellianne Nagy, CAE, to our comment on the Personal Property Qualifications to the AQB. All of our comments were provided to the Executive Board and will be posted on The Appraisal Foundation Web site.

We met with the Professional Development Committee to discuss our committee's relationship and correspondence with The Appraisal Foundation. We believe the use of the appraisal experience log developed with the mass appraisal template should be a part of the professional designation process. The need for documentation of appraisal work experience for state licensing through the various licensing boards (LLRs, DORs, etc.) makes the appraisal log a key component in experience verification.

Similar to the mass appraisal template, we plan to submit a project plan to identify the elements of a single property mass appraisal report. We think this issue should be addressed by this committee due to many requests and discussions with members.

Planning & Rules Committee

Robert Boley, AAS, Chair

David Sanford, CAE; Jeffery W. Spelman, CAE; Donna Stokes, AAS, CAE; Amy Rasmussen Thorne, RES; Kellianne Nagy, CAE; Lisa Daniels and Vickie Turner, Staff Liaisons

The Planning & Rules Committee spent virtually the entire time at Leadership Days continuing their detailed review and updating of the IAAO organizational documents. Final drafts of all Constitution and Bylaws changes were prepared, and the rest of the time was devoted to the review of the Procedural Rules. Individual committee members had already devoted substantial time and effort



Education Subcommittee Chair Barry Couch, CAE, shares his report of accomplishments with Leadership Days attendees.

to reviewing specific sections of the Rules, and Leadership Days provided the opportunity to review those efforts as a group and reach a consensus on the changes necessary.

The Planning & Rules Committee was able to complete its review of all except the last three sections of the Procedural Rules, and will continue that review via e-mail and telephone in an effort to complete the review this year. This comprehensive review of all organizational documents has not been done in such detail for many years. It has been a slow, laborious process and perhaps not very exciting when compared to other volunteer IAAO undertakings. But it is one that is extremely important to IAAO, and we are fortunate to have found volunteers on this committee who have pursued this task so enthusiastically.

Professional Designations Subcommittee

Heather Drake, CAE, RES, Chair

Otho Fraher, CAE; Jeff Holsapple, CAE, RES; Darwin Lee Kanius, CAE; Thomas May, AAS; Gregory J. Lafakis, Esq., CAE; Wanda Witthar, Staff Liaison

The subcommittee discussed the grader workshop scheduled for the annual conference, which will be moved from Sunday morning to Wednesday afternoon. It will be a double-length session retitled, "Demonstration Appraisal Report Writing/Grader Workshop." Hopefully, this change will increase attendance and gain new graders.

The PDS reviewed The Appraisal Foundation exposure draft for Personal Property Appraisers. It is thought that the current PPS requirements meet these criteria with the exception of the associate's degree.

The subcommittee decided to move forward with designing a new professional designation brochure. The plan is to include the brochure in any educational materials and give copies out at the annual conference to encourage more members to become designees.

The subcommittee met with the Membership Services Committee and Education Subcommittee to discuss the status and any proposed action on the Accredited Membership Program. This program will be left in place for the time being and continue to be handled by Membership Services.

PDS confirmed moving forward with completion of the project plan to make the guides for preparation of demonstration reports available via the IAAO Web site.

The subcommittee discussed whether the AAS, CAE, and RES case study and master exams should be updated. The subcommittee members will be reviewing the existing exams in the near future and make a determination if changes are required.

Wanda Witthar, Assistant Director of Professional Development, reported on the status of the Professional Designation Program. There were 105 new candidates accepted into the designation program in 2010 and there are already 24 new designees for the 2011 Virginia Cup.

Membership Services Committee

Wendel Ingram Jr., Chair

Karen Bushart; Thomas Frey, RES; William Healey, Jr.; David Kimbrough; Janice Olsson, RES; Tina Stone, PPS; Robin Parrish, Staff Liaison

The Membership Services Committee (MSC) continues to actively pursue ways to market IAAO and encourage growth and retention in our organization. The MSC had quite a challenging agenda during its meeting at Leadership Days.

A total of three project plans were drafted by MSC and will be presented to the Executive Board for approval. The areas of emphasis include the following:

- Increased communications between the Executive Board and IAAO chapters and affiliates.
- Development of a Member Interest Survey to scan the members on what is important to them in their professional growth and how IAAO can best meet those needs.



Professional Designations Subcommittee Chair Heather Drake, CAE, RES, discusses the upcoming Grader's Workshop.

- Development of a marketing campaign to encourage membership growth and access to educational opportunities.

During the two-day session, MSC had the privilege of meeting with several other committees to discuss areas of similar interest. A meeting was held with the Communications Committee for discussions on suggestions for improvements to the IAAO Web site. MSC also met with the Professional Development Subcommittee to discuss the Accredited Member Program. The discussion centered on whether the program is successful and how changes might be made to improve the way we recognize professional development achievement for those who are not quite ready or are not interested in following the path to a designation. Those recommendations will be presented to the Executive Board.

The committee received a great report from the Membership Department staff. IAAO continues to have a retention rate of about 94 percent and 552 new members were recruited last year. Staff reported that the 2 for \$200 campaign has been quite successful in recruiting new members. The department staff continues to market IAAO by attending events of outside organizations. The committee received a list of possible topics for a new Webinar to continue reaching out to front-line employees in assessor's offices; the MSC will be working on that at Leadership Days in October. Conference calls with the State Representatives are being planned in March to keep them abreast of the MSC's plans for 2011 and how they can help the association grow through recruitment of new members.



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 - ◆ An Introduction to the Cost Approach to Value
 - ◆ An Introduction to the Income Approach to Value
 - ◆ An Introduction to the Sales Comparison Approach to Value
 - ◆ Mass Appraisal of Residential Property
 - ◆ Commercial Case Study Review
 - ◆ Site Analysis
 - ◆ IAAO Standards of Professional Practice and Ethics

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International Property Tax Institute

14th Annual Conference
May 10–11, 2011
Dublin, Ireland
<http://www.ipti.org/events/annual-conference>

Northeastern Regional Association of Assessing Officers (NRAAO)

2011 Conference
May 15–19, 2011
Uncasville, Connecticut
www.nraao.org

South Dakota Association of Assessing Officers

Annual Conference
May 24–27, 2011
Oacoma, South Dakota
www.sdaao.org

Institute of Municipal Assessors

2011 Annual Conference
June 5–7, 2011
Niagara Falls, Ontario, Canada
www.assessorsinstitute.ca

Appraisal Institute of Canada

Annual Conference
June 8–11, 2011
Moncton, New Brunswick, Canada
www.aicanada.ca

North Central Regional Association of Assessing Officers

Annual Conference
June 13–15, 2011
Topeka, Kansas
www.kansas.gov/kcaa/conferences.htm

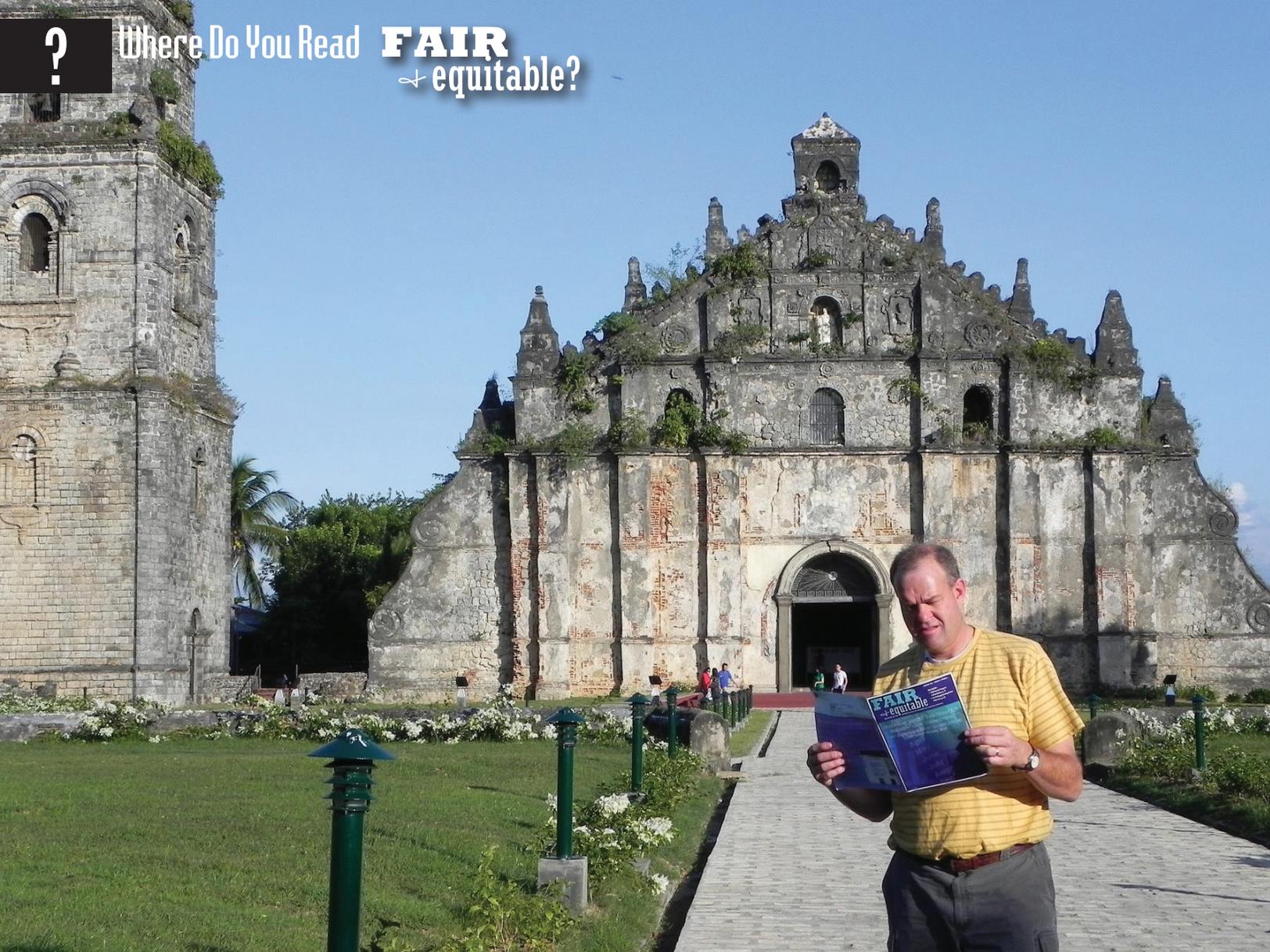
Michigan Assessors' Association

38th Annual Summer Conference
August 7–10, 2011
Bellaire, Michigan
www.maa-usa.org

Texas Association of Assessing Officers and Institute of Certified Tax Administrators

72nd Annual Conference
August 28–30, 2011
Corpus Christi, Texas
www.taao.org

? Where Do You Read **FAIR** & equitable?



Above, Gerald Osborne, Real Property Manager for the Utah State Tax Commission, reads F&E in the Philippines in front of Paoay Church (also known as the St. Augustine Church in Paoay).

The church is located in the municipality of Paoay in the province of Ilocos Norte, Philippines. It was constructed beginning in 1694 and completed in 1894. The bell tower on the left is made of coral stone. The church is listed as a UNESCO World Heritage site. The unusual architecture is a combination of Gothic, Baroque, and Oriental designs. The church is constructed of baked brick, coral stone, tree sap, and lumber.

Right, Paul Welcome reads F&E in Roanoke, Virginia, in front of a sign showing assessed value and auction information for a property.

IAAO accepts digital photos of interesting or unusual properties, for "Where Do You Read F&E?," and photos of local jurisdiction activities and meetings. Please provide full contact information with your submission. Send photos to bennett@iaao.org.



Member Anniversaries • April

5 Years

Pat Aceto, Borough of Elmwood Park, Elmwood Park, NJ
Renee C. Bailey, Bernalillo County Assessor's Office, Albuquerque, NM
Stacey Marlene Bassi, City of Burton, Burton, MI
Gordon D. Bush, St Clair County Assessor's Office, Belleville, IL
Laurena L Cain, Douglas County, Tuscola, IL
Juanita J. Chavez, Bernalillo County Assessor's Office, Albuquerque, NM
Troy D. Clements, Campbell County Assessor's Office, Gillette, WY
Janet Collins, Thomson PTS, Seattle, WA
Gregory Mark Cowden, Mills Fitchet East Coast, Durban, KwaZulu Natal, South Africa
Michael D. DeFreese, Osolo Township, Middlebury, IN
Dean A. Dohrman, Pettis County, Sedalia, MO
Becky Elliott, Visual Lease Services, Holdenville, OK
David Etter, RES, Maryland Department of Assessments & Taxation, Frederick, MD
Erin Ford, Pictometry International Corp, Charlotte, NC
Patrick M. Griego, Bernalillo County Assessor's Office, Albuquerque, NM
Robert J. Gunningham, Saskatchewan Assessment Management Agency, Swift Current, SK, Canada
Kathryn A Heath, Visual Lease Services, Holdenville, OK
Alex Hepp, Pictometry International Corp, Manahawkin, NJ
Keith D. Hicks, RES, Duval County Property Appraiser's Office, Jacksonville, FL
Ken R. Hood, Otero County, La Junta, CO
Vagas X. Jackson, Richmond County, Rockingham, NC
Debra Lang, White County Assessor's Office, Searcy, AR
Doran E Lemke, Brown County Appraisal District, Brownwood, TX
Tammy T. Leviner, Richmond County, Rockingham, NC
Charles M. Livingston, Lufkin, TX
Benjamin J. Matthews, Suncor Energy, Calgary, AB, Canada
Travis M Parker, Lake County Property Appraiser's Office, Tavares, FL
Wilson Alexander Penman, Redcliffs, Christchurch, New Zealand
Sharon L. Pittman, Morris County Appraisers Office, Council Grove, KS
Kerri Pridemore, Williamson County, Franklin, TN
Diane Ross, Ontario Ministry of Finance, Toronto, ON, Canada
Laura Ross, Sugar Grove Assessor's Office, Sugar Grove, IL
Roger Ross, Orange County Property Appraiser's Office, Orlando, FL
Elias R. Salas, Bernalillo County Assessor's Office, Albuquerque, NM
Robert Serna, Bernalillo County Assessor's Office, Albuquerque, NM
Andy Simmonds, T-Mobile, Bellevue, WA
Karen B. Solis, Olathe, KS
John L. Strauss, Jackson County Assessment Department, Kansas City, MO
Bernard J. Szarek, Town of Westmoreland, Westmoreland, NY
Shelly L. Turner, City of Calgary, Calgary, AB, Canada
J. Wadsworth, Radiant Software Inc., Gainesville, FL
Jack A. Walker, Walker Poole Nixon, LLP, Toronto, ON, Canada
Jessica Walker, Lafourche Parish Assessor's Office, Thibodaux, LA
Greg W. Walsh, Sonoma County Assessor's Office, Santa Rosa, CA
Fred Walters, Osceola County Property Appraiser's Office, Kissimmee, FL
J. Stephen Walters, Borough of Little Silver, Little Silver, NJ
Ryan Wilbanks, Visual Lease Services, Holdenville, OK
Wanda Wilcox, City of West Fargo, West Fargo, ND
Pamela R Winfield, Saline County, Benton, AR

10 Years

Tom Ackerman, Pulaski County Assessor's Office, North Little Rock, AR
Brian Braithwaite, Washington County, Fond Du Lac, WI
Marcy Dickerson, North Dakota Office of the Tax Commissioner, Bismarck, ND
Karen A. Golden, City of Lowell, Lowell, MA

Patricia Holland, New York State Office of Real Property Services, Latham, NY
Alvin Horhn, City of Detroit, Detroit, MI
Terie W. Huseby, Town of Irondequoit, Fairport, NY
Delorise E Quick, Baxter County, Mountain Home, AR
Jeff Ramsey, CAE, RES, Johnson County, Olathe, KS
Suzanne Rice, St Joseph Charter Township, St Joseph, MI
Jim Schell, CMS, Stark County, Canton, OH
Debra Secola, Somerset County Board of Taxation, Somerville, NJ
Lloyd T. Smith, Matanuska-Susitna Borough, Palmer, AK
Gary Snyder, RES, Oklahoma State University, Stillwater, OK
Lee Viggers, Polk County Assessor's Office, Runnels, IA
John Wieliczki, Town of Canton Board of Assessors, Canton, MA
Panagiotis Zentelis, National Technical University of Athens, Athens, Greece

15 Years

Keith Faulkner, Harnett County, Coats, NC
Daniel T. Jones, RES, Atlanta, GA
Michael P Lopata, Chandler, AZ
Carl Maultsby, Texas State Comptroller, Austin, TX
Patricia J. Parker, AAS, Sedgwick County Legal Department, Wichita, KS
Steve Watson, Gwinnett County, Lawrenceville, GA
Frank W. Yattaw, City of Biddeford, Biddeford, ME

20 Years

David A. Bailey, Town of Falmouth, Falmouth, MA
Terry Campbell, Jackson County Assessment Department, Independence, MO
Mark S. Dzemske, Nunda Township, McHenry, IL
William J. Gibbs, CAE, Rutherford County Property Assessor's Office, Murfreesboro, TN
Thomas A. Holmes, Town of Conway, Center Conway, NH
Tom Isaac, Pitkin County, Aspen, CO
David Lisowski, Town of Wilton, Wilton, CT
Eddy J Parker, Sussex County Assessment Office, Georgetown, DE
Bryan Payne, White County Tax Assessors, Cleveland, GA
David Rauzi, Sweetwater County, Green River, WY
Richard O. Regnier, Fulton County, Lewistown, IL
Lee M. Simmons, Property Tax Service Company, Dallas, TX
Cathy Stevens, RES, Polk County Assessor's Office, Des Moines, IA
James R. Thimgan, Thimgan & Associates, Inc., Goodyear, AZ
E Leroy Van Horne, Carroll County, Carrollton, OH
Cynthia M. Warda, City of St Johns, Saint Johns, MI

25 Years

Harry R Der Asadourian, Town of Avon, Avon, CT
Randall G Holcomb, Towns of Busti & Harmony, Jamestown, NY
Bruce A Kolacny, CAE, Level 3 Communications, Broomfield, CO
Dominic L Penale, Jr, City of Niagara Falls, Niagara Falls, NY
Steve Van Sant, Department of Commerce, Community & Economic Development, Anchorage, AK

30 Years

Janet E. Coldsmith, CAE, Fairfax County, Fairfax, VA
William H. Gaffney, III, Municipal Valuation Services LLC, Fairfield, CT
Wendel Ingram, Jr, Salem, VA

35 Years

New Hampshire Association of Assessing Officials, Concord, NH

40 Years

Karl E McManus, Fairbanks North Star Borough, Fairbanks, AK
Kenneth D Morton, Jefferson, OH

55 Years

Lurty C. Houff, CAE, Casanova, VA

IAAO AWARDS PROGRAM CALL FOR ENTRIES

ELIGIBILITY

Unless otherwise noted, nominees must be members of IAAO. Nominations are welcome from jurisdictions of any size and the IAAO Awards Committee particularly encourages small jurisdictions to participate in this program. Nominations must be made by members of IAAO. Each award has its own criteria, its own rules for eligibility, and its own instructions for nominations. All nominating individuals should read the award descriptions and nomination criteria very carefully before preparing the submission.

DEADLINE

All nominations must be received at IAAO headquarters by **May 1, 2011**. No exceptions will be made for submissions received after this date. Nomination forms and supporting documents should be mailed to:

Membership Dept/Awards Program
IAAO
314 W. 10th St.
Kansas City, Missouri 64105-1616

RECOGNITION

All award recipients receive a trophy or plaque award, and recognition at the IAAO annual conference. Awards recipients' names are published in *Fair & Equitable*, on the IAAO Web site, and in signage at the annual conference. Recipients of the Clifford B. Allen Most Valuable Member Award, the Rosalyn Johnston Award, and the Member of the Year Award receive one (1) complimentary registration for an IAAO educational offering in the year following the acceptance of the award.

SUBMISSION GUIDELINES

- Award submissions may be submitted by postal service along with the appropriate nomination form(s) contained in this brochure.
- Electronic submissions of 10 pages or less are acceptable and can be submitted via e-mail in the following formats: Microsoft Word, Acrobat PDF, Microsoft PowerPoint, Microsoft Excel.
- Other formats may be accepted if approved in advance by IAAO.
- Electronic Files exceeding (10) ten pages in length should be submitted on (10) ten CD-R disks with contents and file formats clearly identified and submitted by postal service.
- If the nominator references a Web site, the committee will consider only those portions of the site which the committee is able to access.
- If a Web site requires a password or passcode, the nominator must provide one. Supporting materials that are not reviewable will not be considered during judging.
- Any material submitted with a nomination form becomes the property of IAAO.

Each award has its own criteria, its own rules for eligibility, and its own instructions for nominations. Please read the awards descriptions and criteria carefully and submit all pertinent information. All questions on the nomination form must be answered. Nominations must be accompanied by ten (10) copies of all supporting documents and forms if documents exceed ten pages. The submitted material can be entered in only one category.



INDIVIDUAL AWARDS

Clifford B. Allen Most Valuable Member Award

This award is named after the thirty-fifth president of IAAO, Clifford B. Allen, and is presented to the IAAO member who has, for a period of years, made a significant contribution to IAAO by participation in its activities and who has made an outstanding contribution to the realization of the mission of IAAO. Previous winners are not eligible. Criteria for the nominee include, but are not limited to:

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

Member of the Year Award

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

Bernard L. Barnard Award

Named in honor of Dr. Bernard L. Barnard, a former director of research for IAAO, this award is presented to the author(s) of the best article or essay on technical innovations in assessment or property tax administration. Unpublished essays or articles published in non-IAAO periodicals or books may also be nominated. All articles published in *Fair & Equitable* and other IAAO or joint publications are automatically eligible. For articles not published in IAAO publications, nominees must follow the same submission guidelines.

Nomination criteria: All articles published in Fair & Equitable and other IAAO or joint publications are automatically eligible, provided that the author or at least one of multiple authors is a member of IAAO. As stated above, unpublished essays or articles published in other periodicals or books may also be nominated and must follow stated submission guidelines.

Donehoo Essay Award

Named in honor of the first president of IAAO, John C. Donehoo, this award is presented to the author of the best nontechnical essay on assessment, property tax administration, or policy. The submitted essay must be written in a style and of a length suitable for publication in *Fair & Equitable* and other IAAO or joint publications. Refer to the publication guidelines in the journal or on the IAAO Web site. The essay may be an unpublished work or a work published in a non-IAAO publication in the two years prior to submission.

Nomination criteria: All articles published in Fair & Equitable and other IAAO or joint publications are automatically eligible, provided that the author or at least one of multiple authors is a member of IAAO. As stated above, the essay may be an unpublished work or a work published in a non-IAAO publication in the two years prior to submission. If the winning essay was not originally published in an IAAO publication, it will be published in Fair & Equitable or another IAAO or joint publication.

International Award

This award was designed to encourage improvement of the assessment community's position in an international environment and is presented to any IAAO member whose efforts have helped to advance the global development of assessment professionals. Previous Global or International Award winners and IAAO officers are not eligible.

Nomination Criteria: Nominations may be submitted for published articles, or activities and/or programs presented on an international level.

Rosalyn Johnston Award

This award is presented to a person, regardless of membership type or status, who has over the years contributed to the fund-raising and other public relation activities of IAAO. The award recognizes those who have advanced the mission of IAAO through the contribution of time, effort, talent, and resources. The award winner receives a complimentary registration to the next annual conference. This will be funded by the Associate Member Committee in honor of Rosalyn Johnston for her years of service and dedication to IAAO.

McCarren Award

Named in honor of the second president of IAAO, Kenneth J. McCarren, this award is presented to the IAAO member who has recruited the most number of new members during the given award program year (May–April).

Harry Galkin Award

This award is named in honor of Harry Galkin, a long-time associate member, and is presented to the IAAO associate member whose contributions during the past year(s) have been so worthwhile as to demand recognition. Contributions may have been in the area of writing or speaking on equalization, assessment, assessment administration, or general taxation. The individual also may have distinguished himself or herself by advancing the mission of the organization through fundraising or through the contribution of time, effort, talent, and resources. The IAAO Associate Member Committee judges the nominations for this award.

Nomination criteria: Only IAAO associate members are eligible.

Stacey Ford Award

The award is named in honor of Stacey Ford, a former IAAO membership manager, who was a great booster and supporter of the IAAO Outreach Program. This award recognizes the "IAAO Representative of the Year" who has made an outstanding effort to promote IAAO membership during his or her year of service. The award recipient is chosen based on his or her overall activities and achievements.

Nomination criteria: Only currently serving IAAO Representatives are eligible.

Verne W. Pottorff, CAE, Professional Designee of the Year Award

This award was named in honor of the late Verne W. Pottorff, CAE, a former member of the IAAO Executive Board. It is presented to the IAAO professional designee who has most effectively promoted the interests and mission of the IAAO Professional Designation Program. Contributions may have been in the area of enrolling, advising, and encouraging candidates; developing programs to assist candidates; and in other ways promoting the goals of the

program. The IAAO Professional Development Committee judges the nominations for this award.

Instructor of the Year Award

This award recognizes instructors who have gone beyond basic textbook instruction and who have motivated students to learn professional skills that will positively influence their careers. It is awarded to an instructor who has made significant contributions toward promoting the educational program and demonstrated involvement with IAAO at the state, regional, and national levels.

Nomination criteria: All current IAAO instructors are eligible.

The recipient of this award is selected by the Instructor Relations Committee.

Nomination criteria: All current IAAO instructors are eligible.

NONINDIVIDUAL AWARDS

Distinguished Assessment Jurisdiction Award

This award is conferred upon a national, state/provincial, regional, or local assessment agency that has instituted a technical, procedural, or administrative program that is, for the affected jurisdiction, an improvement over prior programs and is generally recognized as a component of a model assessment system and a contributing factor to equity in property taxation. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: This award is given only to government assessment or revenue agencies that have instituted a program as described above in the two years prior to nomination, the results of which have been proven successful.

Public Information Program Award

This award is given to assessment jurisdictions that have developed and implemented an effective system for the dissemination to taxpayers of information about the assessment process. This program must be fully operational. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: Only government assessment or revenue agencies that have implemented such a program in the two years prior to nomination are eligible.

Zangerle Award

This award was named in honor of IAAO's third president, John A. Zangerle, and is presented in recognition of an outstanding periodical or publication of an assessors' association, an IAAO chapter, or other similar organization. Awards are presented in two categories: newsletters and magazines. All publications that are submitted must promote the mission of IAAO.

Nomination criteria: Any periodical devoted wholly to the concerns of assessors is eligible.

Outstanding Chapter/Affiliate Award

This award is conferred upon an IAAO chapter or affiliate organization that has made an outstanding contribution to the realization of the mission of IAAO.

Nomination criteria: Nominations are open to all chapters of IAAO that are in compliance with the current chapter regulations, and all current affiliate organizations of IAAO. (Chapter and affiliate rules are available from the IAAO Membership Department upon request.)

Property Tax Achievement Award

This award is given to a public official or public agency that has made an outstanding contribution to the improvement of property tax administration and to the realization of the mission of IAAO through an executive, legislative, or judicial action. The action cited in the nomination must represent an affirmation of the goals and objectives of IAAO and must have taken place no more than two years before the deadline for award nominations. Multiple awards may be given in this category.

Nomination criteria: Any public official (who is not an assessment administrator) or agency (that is not an assessing jurisdiction or revenue agency) is eligible.

Virginia Cup

In 1990, the Virginia Association of Assessing Officers challenged other states to increase the number of designees in their respective states and, ultimately, to increase professionalism in the assessing field. The symbol of this achievement is the Virginia Cup. The cup is given to the state or province with the most new designees during the award period.



INDIVIDUAL OR NONINDIVIDUAL AWARDS

Distinguished Research and Development Award

This award is conferred upon a nonprofit organization, education agency, private-sector firm, public agency, or individual(s) for original research in property assessment, taxation, or mass appraisal techniques. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: Any of the above-described organizations or an individual who has provided unique assistance to the profession is eligible.

IAAO Journalism Award

This award is designed to encourage high-quality coverage of assessment and property tax concerns by the media. This citation is awarded to individuals or organizations, in a news medium, who have produced an original work that contributes to a better understanding of assessment administration. "News medium" is defined as a community or urban newspaper, Web site, broadcast television, or radio. Multiple awards may be given in this category.

Nomination criteria: All works must have been published within the calendar year prior to submission.



IAAO AWARD NOMINATION FORM

Submissions can be sent electronically to Aaron Weatherford at Weatherford@iaao.org or fax to (816) 701-8149.
Or submit (10) ten copies via postal service to: IAAO Awards Committee, 314 W. 10th St., Kansas City, MO 64105

Submissions must arrive by May 1, 2011 to be considered.

SECTION A: Check the award for which you are submitting a nomination.

- Clifford B. Allen Most Valuable Member Award** **Member of the Year Award** **Instructor of the Year**
 International Award **Verne W. Pottorff, CAE, Award**

Nominee's Name & Title _____
Address _____
City _____ State/Province _____ Postal Code _____ Country _____
Phone _____ Fax _____ E-mail _____
Nominee's Employer _____
Employer's Address _____
Nominator's Name _____ Nominator's Phone _____

On a separate document summarize the reasons you believe this nominee is deserving of the award. Describe how he/she has contributed to the realization of the mission of IAAO, including the IAAO conferences, courses, workshops, and seminars the nominee has attended; the IAAO designations the nominee holds; the titles of articles the nominee has authored with the date and place of publication; the titles of courses, workshops, and seminars the nominee has created; and names of affiliated organizations and other public service organizations to which the nominee belongs.

SECTION B: Check the award for which you are submitting a nomination.

- Distinguished Assessment Jurisdiction Award** **Public Information Program Award**
 Distinguished Research and Development Award

Jurisdiction Name _____
Jurisdiction's Primary Contact Name: _____
Address _____
City _____ State/Province _____ Postal Code _____ Country _____
Phone _____ Fax _____ E-mail _____
Nominator's Name _____ Nominator's Phone _____

On a separate document describe the program/action. Provide the date when the program or action was implemented. Explain what motivated the development of the program or action. Explain how the program or action improved the quality of assessment or information for the community on assessment practices. Describe how the program/action has contributed to the realization of the mission of IAAO.

SECTION C: Check the award for which you are submitting a nomination.

- Bernard L. Barnard Award** **IAAO Journalism Award**
 Donehoo Essay Award **Zangerle Award**

Nominee's Name & Title _____
Address _____
City _____ State/Province _____ Postal Code _____ Country _____
Phone _____ Fax _____ E-mail _____
Nominee's Employer _____
Employer's Address _____
Nominator's Name _____ Nominator's Phone _____

On a separate document provide the name of the periodical, essay, article, or review and the publication and circulation information in which the article was published. Explain how the work has contributed to the realization of the mission of IAAO.

SECTION D: Check the award for which you are submitting a nomination:

- Outstanding Chapter/Affiliate Award** **Property Tax Achievement Award**

Nominee's Name _____
Address _____
City _____ State/Province _____ Postal Code _____ Country _____
Phone _____ Fax _____ E-mail _____
Primary Contact's Name : _____
Nominator's Name _____ Nominator's Phone _____

On a separate document describe the executive, legislative, or judicial action (if a chapter/affiliate, include membership size, activities, and number of meetings per year). Provide the date the action was implemented. Explain what motivated the development of the action or significant ways in which the chapter/affiliate has grown. Explain how the action or organization (chapter/affiliate) contributed to the improvement of property tax administration. Explain how the action or chapter/affiliate influenced the quality of tax assessment in your area. Explain how the action or chapter/affiliate has contributed to the realization of the IAAO's goals and mission.

BY LOCATION

ALABAMA

155—Depreciation Analysis

Montgomery, April 28–29, 2011

553—Personal Property Auditing-Advanced

Montgomery, May 18–20, 2011

101—Fundamentals of Real Property Appraisal

Montgomery, September 26–30, 2011

The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

ARKANSAS

914—The Development & Use of the Compound Interest Tables and Applications Using the HP12-C

Little Rock, May 2, 2011

The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews at 870-886-1135.

FLORIDA

151—National USPAP

Jacksonville, April 18–20, 2011

The Florida Chapter of IAAO sponsors the offering listed above. For more details, contact Lainie Claudio 407/836-5086.

ILLINOIS

101—Fundamentals of Real Property Appraisal

Chicago, August 8–12, 2011

102—Income Approach to Valuation

Chicago, August 22–26, 2011

The Illinois Property Assessment Institute sponsors the offerings listed above. For more details, contact Jim Jacobs 309/862-0300.

INDIANA

400—Assessment Administration

Huntington, May 23–27, 2011

151—National USPAP

Greensburg, June 14–16, 2011

102—Income Approach to Valuation

Valparaiso, July 11–15, 2011

101—Fundamentals of Real Property Appraisal

Fishers, August 22–26, 2011

300—Fundamentals of Mass Appraisal

Fishers, September 12–16, 2011

151—National USPAP

Huntington, October 11–13, 2011

101—Fundamentals of Real Property Appraisal

Valparaiso, October 24–28, 2011

400—Assessment Administration

Fishers, October 31–November 4, 2011

311—Residential Modeling Concepts

Fishers, November 14–18, 2011

102—Income Approach to Valuation

Bloomington, December 5–9, 2011

Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.

KANSAS

402—Tax Policy

Wichita, June 20–24, 2011

710—Valuation of Golf Courses

Wichita, June 27–29, 2011

311—Residential Modeling Concepts

Wichita, July 18–22, 2011

The South Central Kansas Regional Chapter of IAAO sponsors the offerings listed above. For more details, contact Todd Reynolds 316/660-9277.

101—Fundamentals of Real Property Appraisal

Wichita, July 18–22, 2011

112—Income Approach to Valuation II

Wichita, August 29–September 2, 2011

102—Income Approach to Valuation

Wichita, October 3–7, 2011

400—Assessment Administration

Manhattan, November 7–11, 2011

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

LOUISIANA

102—Income Approach to Valuation

Baton Rouge, May 9–13, 2011

400—Assessment Administration

Baton Rouge, May 9–13, 2011

600—Principles and Techniques of Cadastral Mapping

Baton Rouge, May 9–13, 2011

151—National USPAP

Lafayette, June 27–29, 2011

151—National USPAP

Lafayette, June 29–July 1, 2011

The Louisiana Assessors' Association sponsors the offering listed above. For more details, contact Rich Bailey 318/327-1300, Ext. 110.

MICHIGAN

101—Fundamentals of Real Property Appraisal

East Lansing, May 23–27, 2011

102—Income Approach to Valuation

East Lansing, May 23–27, 2011

112—Income Approach to Valuation II

East Lansing, May 23–27, 2011

311—Residential Modeling Concepts

East Lansing, May 23–27, 2011

312—Commercial/Industrial Modeling Concepts

East Lansing, May 23–27, 2011

State Tax Commission, Michigan Department of Treasury sponsors the offerings listed above. For more details contact Nancy Armstrong 517/241-4890.

MISSOURI

400—Assessment Administration

Blue Springs, June 6–10, 2011

112—Income Approach to Valuation II

Blue Springs, June 20–24, 2011

300—Fundamentals of Mass Appraisal

Blue Springs, August 1–5, 2011

402—Tax Policy

Blue Springs, August 15–19, 2011

311—Residential Modeling Concepts

Blue Springs, October 17–21, 2011

Kansas City Chapter of IAAO sponsors the offerings listed above. For more details contact Sackey Kweku 816/881-3307.

NEBRASKA

101—Fundamentals of Real Property Appraisal

Grand Island, May 16–20, 2011

100—Understanding Real Property Appraisal

Kearney, October 3–4, 2011

150—Math for Assessors

Kearney, October 5–6, 2011

102—Income Approach to Valuation

Kearney, October 3–7, 2011

452—Fundamentals of Assessment Ratio Studies

Columbus, October 12–14, 2011

400—Assessment Administration

Gering, October 24–28, 2011

300—Fundamentals of Mass Appraisal

Gering, November 14–18, 2011

The Nebraska Department of Revenue Property Assessment Div. sponsor the offerings listed above. For more details, contact Jody Warfield 402/471-5982.

NEW HAMPSHIRE

400—Assessment Administration

Concord, June 6–10, 2011

300—Fundamentals of Mass Appraisal

Concord, September 26–30, 2011

158—Highest and Best Use

Concord, August 10–11, 2011

The New Hampshire Association of Assessing Officials sponsor the offering listed above. For more details, contact Rick Brideau 603/432-1100, ext. 109.

NEW YORK

158—Highest and Best Use

Ithaca, July 18–19, 2011

The New York State Chapter IAAO sponsor the offering listed above. For more details, contact Thomas Frey 845/344-0292.

102—Income Approach to Valuation

Rochester, June 13–17, 2011

The WNY-IAAO Chapter sponsors the offerings listed above. For more details, contact Terie Huseby 585/336-6054.

NORTH CAROLINA

102—Income Approach to Valuation

Asheville, May 16–20, 2011

300—Fundamentals of Mass Appraisal

Chapel Hill, June 13–17, 2011

400—Assessment Administration

Chapel Hill, August 8–12, 2011

The School of Government sponsor the offering listed above. For more details, contact Carolyn Boggs 919/966-4157.

158—Highest and Best Use

Asheville, April 13–14, 2011

North Carolina Association of Assessing Officers sponsor the offering listed above. For more details, contact Kimberly Simpson 919/560-0306.

OHIO

300—Fundamentals of Mass Appraisal

Toledo, May 16–20, 2011

101—Fundamentals of Real Property Appraisal

Delaware, June 27–July 1, 2011

400—Assessment Administration

Delaware, August 29–September 2, 2011

102—Income Approach to Valuation

Coshocton, October 31–November 4, 2011

The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997.

TENNESSEE

600—Principles & Techniques of Cadastral Mapping

Nashville, June 20–24, 2011

102—Income Approach to Valuation

Brentwood, July 11–15, 2011

151—National USPAP

Brentwood, September 26–28, 2011

400—Assessment Administration

Brentwood, November 14–18, 2011

The Division of Property Assessments sponsor the offering listed above. For more details, contact James Woodyard 615/401-7789.

TEXAS

151—National USPAP

Houston, September 7–8, 2011

191—USPAP 7-Hour Update

Houston, September 9, 2011

191—USPAP 7-Hour Update

Round Rock, September 12, 2011

101—Fundamentals of Real Property Appraisal

Houston, September 12–16, 2011

311—Residential Modeling Concepts

Houston, September 26–30, 2011

162—Marshall & Swift-Residential

Houston, October 10–11, 2011

163—Marshall & Swift-Commercial

Houston, October 12–13, 2011

158—Highest and Best Use

Round Rock, November 1–2, 2011

402—Tax Policy

Houston, November 7–11, 2011

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

VIRGINIA

101—Fundamentals of Real Property Appraisal

Harrisonburg, June 13–17, 2011

102—Income Approach to Valuation

Harrisonburg, June 13–17, 2011

201—Appraisal of Land

Harrisonburg, June 13–17, 2011

300—Fundamentals of Mass Appraisal

Harrisonburg, June 13–17, 2011

311—Residential Modeling Concepts

Harrisonburg, June 13–17, 2011

400—Assessment Administration

Harrisonburg, June 13–17, 2011

402—Tax Policy

Harrisonburg, June 13–17, 2011

Department of Taxation sponsors the offering listed above. For more details, contact Jason Hughes 804/371-0842.

BY COURSE

Course 100—Understanding Real Property Appraisal

October 3–4, 2011, Nebraska (Kearney)

Course 101—Fundamentals of Real Property Appraisal

May 16–20, 2011, Nebraska (Grand Island)

May 23–27, 2011, Michigan (East Lansing)

June 13–17, 2011, Virginia (Harrisonburg)

June 27–July 1, 2011, Ohio (Delaware)

July 18–22, 2011, Kansas (Wichita)

August 8–12, 2011, Illinois (Chicago)

August 22–26, 2011, Indiana (Fishers)

September 12–16, 2011, Texas (Houston)

September 26–30, 2011, Alabama (Montgomery)

October 24–28, 2011, Indiana (Valparaiso)

Course 102—Income Approach to Valuation

May 9–13, 2011, Louisiana (Baton Rouge)

May 16–20, 2011, North Carolina (Asheville)

May 23–27, 2011, Michigan (East Lansing)

June 13–17, 2011, Virginia (Harrisonburg)

June 13–17, 2011, New York (Rochester)

July 11–15, 2011, Indiana (Valparaiso)

July 11–15, 2011, Tennessee (Brentwood)

August 22–26, 2011, Illinois (Chicago)

October 3–7, 2011, Nebraska (Kearney)

October 3–7, 2011, Kansas (Wichita)

October 31–November 4, 2011, Ohio (Coshocton)

December 5–9, 2011, Indiana (Bloomington)

Course 112—Income Approach to Valuation II

May 23–27, 2011, Michigan (East Lansing)

June 20–24, 2011, Missouri (Blue Springs)

August 29–September 2, 2011, Kansas (Wichita)

Workshop 150—Math for Assessors

October 5–6, 2011, Nebraska (Kearney)

Workshop 151—National USPAP

April 18–20, 2011, Florida (Jacksonville)

June 14–16, 2011, Indiana (Greensburg)

June 27–29, 2011, Louisiana (Lafayette)

June 29–July 1, 2011, Louisiana (Lafayette)

September 7–8, 2011, Texas (Houston)

September 26–28, 2011, Tennessee (Brentwood)

October 11–13, 2011, Indiana (Huntington)

Workshop 155—Depreciation Analysis

April 28–29, 2011, Alabama (Montgomery)

Workshop 158—Highest and Best Use

April 13–14, 2011, North Carolina (Asheville)

July 18–19, 2011, New York (Ithaca)

August 10–11, 2011, New Hampshire (Concord)

November 1–2, 2011, Texas (Round Rock)

Workshop 162—Marshall & Swift-Residential

October 10–11, 2011, Texas (Houston)

Workshop 163—Marshall & Swift-Commercial

October 12–13, 2011, Texas (Houston)

Workshop 191—USPAP 7-Hour Update

September 9, 2011, Texas (Houston)

September 12, 2011, Round Rock (Houston)

Course 201—Appraisal of Land

June 13–17, 2011, Virginia (Harrisonburg)

Course 300—Fundamentals of Mass Appraisal

May 16–20, 2011, Ohio (Toledo)

June 13–17, 2011, Virginia (Harrisonburg)

June 13–17, 2011, North Carolina (Chapel Hill)

August 1–5, 2011, Missouri (Blue Springs)

September 12–16, 2011, Indiana (Fishers)

September 26–30, 2011, New Hampshire (Concord)

November 14–18, 2011, Nebraska (Gering)

Course 311—Residential Modeling Concepts

May 23–27, 2011, Michigan (East Lansing)

June 13–17, 2011, Virginia (Harrisonburg)

July 18–22, 2011, Kansas (Wichita)

September 26–30, 2011, Texas (Houston)

October 17–21, 2011, Missouri (Blue Springs)

November 14–18, 2011, Indiana (Fishers)

Course 312—Commercial/Industrial Modeling Concepts

May 23–27, 2011, Michigan (East Lansing)

Course 400—Assessment Administration

May 9–13, 2011, Louisiana (Baton Rouge)

May 23–27, 2011, Indiana (Huntington)

June 6–10, 2011, Missouri (Blue Springs)

June 6–10, 2011, New Hampshire (Concord)

June 13–17, 2011, Virginia (Harrisonburg)

August 8–12, 2011, North Carolina (Chapel Hill)

August 29–September 2, 2011, Ohio (Delaware)

October 24–28, 2011, Nebraska (Gering)

October 31–November 4, 2011, Indiana (Fishers)

November 7–11, 2011, Kansas (Manhattan)

November 14–18, 2011, Tennessee (Brentwood)

Course 402—Property Tax Policy

June 13–17, 2011, Virginia (Harrisonburg)

June 20–24, 2011, Kansas (Wichita)

August 15–19, 2011, Missouri (Blue Springs)

November 7–11, 2011, Texas (Houston)

Workshop 452—Fundamentals of Assessment Ratio Studies

October 12–14, 2011, Nebraska (Columbus)

Workshop 553—Personal Property Auditing-Advanced

May 18–20, 2011, Alabama (Montgomery)

Course 600—Principles and Techniques of Cadastral Mapping

May 9–13, 2011, Louisiana (Baton Rouge)

June 20–24, 2011, Tennessee (Nashville)

Workshop 710—Valuation of Golf Courses

June 27–29, 2011, Kansas (Wichita)

One-Day Forum 914—The Development & Use of the Compound Interest Tables and Applications Using the HP12-C

May 2, 2011, Arkansas (Little Rock)

This month—Executive Director Lisa Daniels

Do You Have Your Elevator Speech Ready?

Your IAAO staff started the New Year off by taking a day to pause and re-group, to look at 2011 plans with anticipation, and focus on a critical but constructive examination of what we have been doing. How can we be better at our jobs, and what do we hope to accomplish in the coming weeks, months and even years? It's always a lively day full of laughter and congeniality, as well as bright ideas and ample evidence of their dedication to this association and especially to the members of IAAO. Because of that it's always a proud and rewarding day for me. Jim Collins, the author of *Good to Great*, talks about "getting the right people on the bus," when it comes to having a great work team. The key, according to Collins, is to assemble the right group of individuals that will not only get the work done, but also work well with one another. I have a lot of great people on our IAAO "bus" and I'm proud to be their bus driver!

One of our discussions focused on the recurring theme of how difficult it is to sum up, in a brief understandable conversation, exactly what it is we do. If we're speaking to family members, we may be explaining what it means to be an employee of a non-profit association. If we're talking to a potential member, we may be trying to explain

in the clearest terms possible, just what IAAO is and does. I decided a worthwhile exercise might be to have a small contest for the best "elevator speech." If you're not familiar with the concept of an elevator speech, it is commonly considered a description of what you do, or the point you want to make, presented in the time it takes an elevator to go from the top floor to the first floor (or vice versa). One of the first things that someone will ask you when they first meet you is "What do you do?" If you happen to be in a profession that needs no explanation (think doctor, nurse, attorney), you may never need that particular elevator speech. However, if you work for the local property assessor, the explanation of what you do may be a bit more challenging, thus, the elevator speech. Naturally elevators speeches don't have to take place on elevators! In fact, I would guess that for the IAAO staff, 90% of all elevator speech opportunities come over the telephone.

Our contest was on a short time frame and in the end, in a blind review, the Executive Committee of IAAO chose what they thought was the 'best' most concise and descriptive "elevator speech" to describe IAAO to someone with no familiarity with the organization. Kudos and a gift card went to Aaron Weatherford, Technology and Data Coordinator, who presented his very brief speech at Leadership Days in Kansas City:

IAAO is a nonprofit educational association for professionals in the tax assessment industry, mainly the local city or county tax assessor. We provide education, industry standards and a code of ethics for our members so that the person generating the value of your property has the tools to do so in the most fair and equitable manner.

So do you have your elevator speech ready? I would challenge you on a couple of fronts. First, really think about what you are telling the pub-



lic about your job, your office or the processes involved with what you do. Would it be clear to someone who had absolutely no familiarity with property assessment? Next, what about your staff members? Are they sending a clear message? In our contest entries I found that the paragraphs written by those that worked in one department were heavily weighted with information about that particular area, and light on information about the organization as a whole. Would it benefit your organization to sit down and really think about the message that you're sending out? And if you already have that message crafted, is it time to take a look at it again? I've always felt like our assessment professionals needed to emphasize more the key role they play in making sure that taxpayers are treated fairly and equitably, so that jurisdictions have the necessary funds to pay for emergency services, build schools and enhance every aspect of their communities. In my book, you are all heroes and not villains. If you're treated like the local villain, is it because that's the message we, ourselves, are sending? It's something to think about.

Good luck on your elevator speech! I'd love to hear it when you're done!

Lisa Daniels



Staffer Aaron Weatherford delivers his winning elevator speech at Leadership Days.



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Dover Delaware

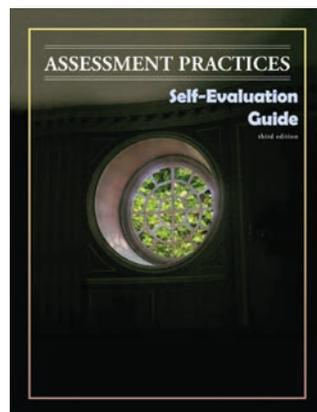
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Managerial position in a unique Assessment office in Kent County. The County does not re-assess on a cyclical basis; the current base year is 1987. The Supervisor concentrates on developing programs for improving the existing assessment roll based on intensive audits of all assessment data. He or she will resolve personnel, work flow, and technical issues; train, assign work to, supervise and evaluate appraisal personnel; and engage in extensive verbal and written communication with property owners during all phases of the assessment process. This position requires application of appraisal and assessment principles and practices to a wide variety of problems; the ability to interact effectively with elected officials, attorneys and other professionals as well as with the tax-paying public; and solid managerial skills.

Applicants should have a Bachelor's degree from an accredited four-year college or university in business, public administration, or related field; eight years of appraisal/assessment experience; or any equivalent combination of experience and training that provides the required abilities. State appraiser certification in Delaware or in a state allowing reciprocity in Delaware also required. Application available at www.co.kent.de.us or contact Personnel at 302-744-2310.

Contact Advertising Sales Representative Mario Gipson to place your classified ad on the IAAO Web site and in *Fair & Equitable*. Gipson@iaao.org • 816/701-8131

Assessment Practices Self-Evaluation Guide, 3rd ed.



The *Assessment Practices Self-Evaluation Guide*, 3rd edition, has been written to assist candidates for the Assessment Administration Specialist (AAS) designation, and jurisdictions seeking the Certificate of Excellence in Assessment Administration. It also can be used to document best practices in the office.

The guide incorporates accepted standards of assessment practice in the publications and standards of IAAO and reflects the requirements of the *Uniform Standards of Professional Appraisal Practice* (USPAP).

To order, go to www.iaao.org and click on Marketplace, the IAAO online ordering system!

Electronic version: Members \$25, Nonmembers \$50

Printed version: Members \$45, Nonmembers \$90

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IAAO Financial Assistance Program Offerings

IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

The graphic features a collage of images: a classroom, a person writing in a notebook, and a group of professionals in a meeting. Text elements include 'IAAO Education is Valuable', 'It's also Available to All!', and 'IAAO FINANCIAL ASSISTANCE PROGRAM'. The IAAO logo and full name are at the bottom.

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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Application forms are available on the IAAO Web site at www.iaao.org in the Scholarships menu. Please download the application forms prior to contacting staff.

Consider a Donation To IAAO

For more information contact Angela Blazevic, AAS, Director of Administration, Blazevic@iaao.org, 816/701-8123 or go to the IAAO Web site for information about specific funds.

IAAO is a nonprofit 501(c)(3) educational association.

Contributions are generally tax deductible. Check with your tax advisor.

IAAO Scholarship Fund

The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:

- Attend IAAO educational activities
- Attend the IAAO annual conference
- Attain an IAAO professional designation
- Perform research

Applications are available at www.iaao.org/library. For more information, contact Director of Administration Angela Blazevic, 816/701-8123, blazevic@iaao.org.

Barbara Brunner Scholarship Fund

Funding provides registration scholarships for members to attend the annual conference (administered by the IAAO Scholarship Committee).

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Jeff Hunt, CAE, Memorial Candidates Trust

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Timothy N. Hagemann Memorial Membership Trust

Funding is awarded to help assessing officers from smaller rural jurisdictions become members of IAAO or maintain membership in IAAO. Priority is given to assessors who work full-time in jurisdictions with fewer than 7,500 parcels of real estate and consideration is given to the jurisdiction's budgetary constraints (administered by the Timothy N. Hagemann Memorial Membership Trust Committee).

Friends of the Paul V. Corusy Library Trust

Friends of the Paul V. Corusy Library Trust funding is awarded to perform research in the fields of mass appraisal, tax assessment, and tax policy throughout the world (administered by the Friends of the Paul V. Corusy Library Trust Committee).



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IAAO | INNOVATION & EXCELLENCE WEBINAR SERIES



An Exclusive IAAO Quarterly Webinar Series: Korpacz on Real Estate Market Trends
presented by Peter Korpacz
1:00–3:00 pm CDT, May 18, 2011

This Webinar focuses on the state of the U.S. Real Estate Market in Quarter 2, 2011.

The U.S. economy continues to grow slowly. Despite the encouraging signs of a declining unemployment rate, positive net job creation, and improvement in the manufacturing sector, continued economic growth is buffeted by rising oil prices, federal budget and deficit issues, and the lingering housing depression. Real estate activity in development, leasing, and sale transactions shows improvement, especially in the core property sector, leading many industry pundits to conclude that the industry is finally on the road to recovery.

CALL FOR PRESENTERS

IAAO is looking for presenters and topic proposals for its Innovation & Excellence Webinar Series. Topics should be extensive enough to be adapted into a 2-hour Webinar presentation and of sufficient quality to be eligible for continuing education credits. Send inquiries and proposals to parrish@iaao.org or call 800/616-4226 X 8101.

2011 WEBINAR CALENDAR

Quarterly Market Update

presented by Peter Korpacz
1:00–3:00 pm CDT, May 18, 2011

The Valuation of Warehouses

presented by Kevin Bokoske
Noon–2:00 pm CDT, June 15, 2011

How Tax Collectors Can Claim the Unclaimed

presented by Lorie Domnas
Noon–2:00 pm CDT, July 13, 2011

Residential Properties Market Update

presented by John Burns
1:00–3:00 pm CDT, August 17, 2011

The Valuation of Mall Department Stores

presented by Greg Lafakis CAE and Joseph Ryan
Noon–2:00 pm CDT, October 19, 2011

Quarterly Market Update

presented by Peter Korpacz
1:00–3:00 pm CST, November 16, 2011

The Role of the Valuation Witness in the Assessment Appeal Process

Greg Lafakis CAE and Ellen Berkshire
Noon–2:00 pm CST, December 14, 2011

Register at www.iaao.org

2.0 CEUs are being offered for this Webinar.