Creating an Online Property Guide and Resolution Center

Wendy M. Sapp

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FEATURE ARTICLES

3 Creating an Online Property Guide and Resolution Center
Wendy M. Sapp

COLUMNS

2 From the President
9 Legal Trends
10 In the News
11 Answers from AssessorNET
45 Director’s Forum

DEPARTMENTS

18 IAAO Library—New Materials List, Quarter 2, 2014
23 Congratulations New Designees
24 Committee Reports
34 New Members
36 Member Anniversaries
38 Education Calendar
41 Foundation News
43 Where Do You Read F&E?

SPECIAL SECTIONS

12 Celebrating 80 Years of Excellence: A Retrospective Timeline
30 IAAO Annual Conference

SPOTLIGHTS

15 Virginia Association of Assessing Officers
Bruce Woodzell

35 A Taste of Napa Valley
Ken Stieger

37 Wildhawk Golf Club, Sacramento, California
William F. Rousseau, Sonoma County Assessor

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Cover photo by Chris Bennett
Dear IAAO Members,

Spring Leadership Days were March 7–8 in Kansas City, and they were as productive as ever. I am both amazed by and extremely appreciative of the work done by such a wonderful group of volunteers. The Executive Board is very mindful that committee members do the work of IAAO in addition to their full-time jobs and at the sacrifice of time with their families and friends. The other officers and I visited each of the committee meetings and participated in interactive discussions about current projects. Officers provide guidance to committees based on the priorities of the board in the coming year. Detailed committee reports are available in this issue beginning on page 24.

Committee volunteers attend a welcome and orientation session before heading to individual breakout rooms.

The week prior to Leadership Days I had the pleasure of attending the GIS/CAMA Technologies Conference in Jacksonville, Florida. The conference provided high-quality educational sessions and received high marks from attendees. Officially, there were 337 attendees, the second-highest attendance in the past six years. A highlight was the display of two unmanned aerial vehicles (UAVs, commonly called drones) during a presentation of UAV capabilities. The session showed ways that UAVs can be used in practical applications, such as disaster response, spot inspection of properties, and spot updating of images stored in a cadastre. Several of those who attended the session volunteered to test these practical applications and limitations of the technology. I look forward to a follow-up session next year in Oklahoma City, Oklahoma. The GIS/CAMA Technologies Conference is planned and conducted in partnership with the Urban and Regional Information Systems Association.

One of the Executive Committee’s messages to the volunteer committee is the willingness to visit with chapters and affiliates and connect with members on the local level. Please contact David Reed or Vickie Turner at IAAO headquarters if you would like an officer to attend your local event.

Quad copter and camera assembly on display at GIS/CAMA conference

(continued on p. 18)
Creating an Online Property Guide and Resolution Center

Wendy M. Sapp

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. This article was adapted from a presentation at the IAAO 79th Annual International Conference on Assessment Administration, August 25–28, 2013, in Grand Rapids, Michigan.

Within the ever-growing, ever-changing world of technology, more and more people are conducting business from mobile devices such as smartphones and tablets. The Alachua County Property Appraiser’s (ACPA) Office in Gainesville, Florida, recognized this expansion of technology as an opportunity for enhancing the customer service process and making communication between the taxpayer and the property appraiser’s office more convenient, efficient, transparent, and accountable.

In a study of how people in 21 countries use mobile and social media (Sonderman 2012), the Pew Research Center found that

- In 2012, Americans became more likely to use their cell phones to access the Internet and to capture pictures or videos.
- Eighty six percent of adults in the United States now own some kind of cell phone and about half of them use their cell phones to access the Internet.
- One in four Americans owns a tablet device.
- With all the emerging and existing technology, communication via the Internet has become the first channel of contact.
- Statistics show that the preferred vehicle of communication, especially with government offices, is the Internet.

Figure 1 illustrates how taxpayers are changing their methods of communicating with government offices. This study, completed by the British Columbia Ministry of Justice, shows the percentage of taxpayers and their preferred method of communication with government offices. Taxpayers use the Internet as their primary channel for accessing information from government offices. Nevertheless, the principal channel for communicating with most government offices is the service counter. That is, most taxpayers prefer first to gather information via the Internet and then determine whether a visit to the service counter is necessary to complete their tasks with the governmental office.

Figure 1. Methods of communication with government offices

Process Definition
The ACPA Request for Review Process allows taxpayers to request a review of their property appraisal and/or a review of the data elements of their property. This request is for an informal review, rather than a formal review by the Value Adjustment Board, and can be related to any and all aspects of the property, including exemptions, classifications, and assessments.

Inadequacies within the previous Request for Review process indicated that it needed to be reviewed and improved. These inadequacies included the following:

• Complex workflow
• Excessive paper and supply costs
• Inconvenient access to the review process by customers.

In order to identify the problems and successfully improve the process, it was essential to review and thoroughly understand how the process worked. The process comprised the following steps:

• Requests for Reviews were created by taxpayers or their agents and filed by phone, mail, or in person.
• The appraisal services staff manually wrote the information on the Request for Review form and then forwarded the form to the appropriate department director.
• After the information was logged into an Excel® spreadsheet, the department director forwarded the request to the appraiser, who then processed the request.

The problems with this process were as follows:

• Limited tracking ability
• Lost or missing requests
• Limited availability to the taxpayer
• Inadequate workflow
• Lack of communication
• Lack of accountability
• Lack of information to the taxpayer
• Too much paper

After a thorough review of the process, it was determined that two solutions were needed: (1) an online property guide for taxpayers to reference and (2) an online resolution center accessible by all staff members as well as external customers to communicate issues and track request for reviews.

A crucial element within the solution process was an evaluation of an online resolution product called Modria. Could the product be used in the appraiser’s office? Would it work for the organization? How could it be integrated into the current workflow? Would it work for the taxpayer customer?

Would it be an overall process improvement? How could the product be implemented to its fullest potential?

Development Team
To ensure that the improvement process would be carried out as smoothly as possible, objectives were established, and a Development Team was assembled to review current processes and recommend changes necessary for improvement. The objectives were to enhance customer service, develop a paperless workflow, minimize the overall workflow, and expand into the technological world.

The team had to have the requisite knowledge and expertise to make the process improvements. This team would be responsible for developing both the Online Property Guide and the Online Resolution Center. Team members included a property appraiser staff member serving as staff team leader, a representative from a product vendor, and appraisal services staff knowledgeable about exemptions, value, classifications, statutes, and overall property appraisal. It was also important to have a representative from the Information Technology Department who is knowledgeable about web development.

The team leader set up weekly meetings to make sure the team was on task and meeting deadlines. The team continually worked on mockups and designs of the product and also tested it throughout the conversion process.

When the case is closed, the taxpayer can follow a link that provides information on how to formally file a petition with the Value Adjustment Board.

A variety of issues had to be addressed and resolved along the way. A major issue involved browser compatibility. Coordination with the program developers was necessary to ensure that all users could access Modria. Therefore, the program had to work efficiently on all Internet browsers.

Another issue was tracking which staff member was working on a case. The solution was the addition of a workflow tab. This tab keeps track of who the resolution case is assigned to, ensuring that no case becomes lost or overlooked.

There was also the need for appeal instructions for taxpayers to guide them to the appropriate channel for moving forward with their case. When the case is closed, the taxpayer can follow a link that provides information on how to formally file a petition with the Value Adjustment Board. Finally, a plan for implementation of the new process was agreed upon and communicated to all staff members who would be involved.

The Online Property Guide would enable taxpayers to view
common questions and answers and to access valuable forms relevant to the property appraisal process. The guide would allow taxpayers and agents to access information any time day or night. In many instances, accessing the guide would answer taxpayer questions via the Internet and eliminate the need for them to come to the office service counter.

The team met with other ACPA staff members to solicit feedback. Communicating with fellow office members was very helpful. The team periodically provided updates on the progress of the effort and gathered feedback from management and staff. The team also asked friends and family to participate in the review in order to gain feedback from the taxpayer’s perspective.

During the improvement process, many redundancies were found on the ACPA website. In creating the Online Property Guide, the team wanted to guide the taxpayer through frequently asked questions, terms, and definitions. These tabs were removed from the main ACPA website and incorporated into the Online Property Guide. These redundancies initiated a collaborative effort between the Development Team and the Public Relations Team, which was already in the process of revamping the current ACPA website. These two projects naturally went hand in hand and worked in the favor of both teams. The Public Relations Team is charged with maintaining the information on the ACPA website. Each department in the ACPA office is represented by a member of the Public Relations Team. The information and guidance from the Public Relations and Development Teams is essential in representing all departments on the website.

The Online Property Guide was modeled after the guide used by the province of British Columbia, Canada (Resolution Guide, Property Assessment Appeal Board, http://www.onlinedisputeresolutionguide.ca). The main difference between the two guides is that the British Columbia version handles formal appeals and the ACPA version handles informal appeals. In Florida, the formal appeal process, known as the Value Adjustment Board, is administered by the Clerk of the Court.

The purpose of the Online Property Guide (figure 2) is to give taxpayers answers to the most common questions related to the property appraisal process (see figure 3). Ideally, taxpayers find answers to their questions without having to go through a rigorous or inconvenient process. If they are not completely satisfied with the information provided in the question-and-answer guide, they can then fill out an online Request for Review through the Resolution Center (figure 4).

The Online Resolution Center allows taxpayers or their agents to file Requests for Review and track their status efficiently from the website. The center also allows ACPA staff members to file requests and track them efficiently from the website.
Improvement Goals

The goals of the improvement project were to

- Allow taxpayers to fill out a request for review and submit it online
- Allow for internal and external tracking
- Eliminate unnecessary paperwork for all users
- Provide a convenient, user-friendly, web-based application
- Provide a timely response to user requests
- Supply taxpayers and agents with authoritative information

Direct customers to formal appeal information if needed.

To develop a workflow for the new process, the Development Team began by changing the existing Request for Review process to an online application process. The first step was to determine what information would be needed from the customer (taxpayer or agent) for the office to process a request. The second step was to determine the information that was required and the information that was optional. Third, what filters and queries were needed to organize and track the data effectively? Finally, the team had to decide how the information would flow to all users and what alternative methods of communication would be available to users. Optional methods of communication included email notifications, messaging capabilities, uploading documentation, regular mail, and telephone.

To ensure a smooth and successful implementation of the Resolution Center, a test group of individuals was selected to go through the proposed process, and feedback was collected from them. The product was then tested in different environments including Internet Explorer 8, Google Chrome, and Firefox. All feedback from the test group was carefully considered, and changes to the process were made as necessary. Once the Development Team was comfortable that the new product and process were working properly, supporting documentation was written and all internal users were trained.

Follow-up and Quality Control

A short satisfaction survey (figure 5) was created for external customers after they have completed a Request for Review. The survey is optional, and the questions are geared to be neutral with regard to the outcome of the Request for Review. The survey questions are as follows:

1. How likely is it that you would recommend the online Request for Review process to a friend or colleague? (0–10)
2. Please describe why you chose that rating.
3. How satisfied were you with your experience of the online Request for Review process? (0–10)
4. Please describe why you chose that rating.

As responses to the surveys were received, the Development Team reviewed them and made minor adjustments. Taxpayers expressed extreme satisfaction with being able to communicate with the office via the Internet without having to make phone calls or trips to the service counter. The ability to get a straightforward response in a timely manner is invaluable, so the Development Team decided to make a minor adjustment to the workflow that would include a message from an ACPA staff member.
member to update the taxpayer on the status of the case.

Once the improvement process was complete, the Online Property Guide and the Resolution Center were analyzed to determine whether any features needed to be added or changed. The team asked the following questions in order to determine whether the implementation of the Online Property Guide and Resolution Center had truly served as a process improvement:

- Were the team’s goals met?
- Are the guide and the center user-friendly?
- Is this an overall process improvement?
- How did staff respond to implementation of the guide and the center?
- How did customers respond to implementation of the guide and the center?
- Does the online guide answer customer questions?
- Did customers find the information they were looking for?
- Have the tracking capabilities improved the overall process for all users?

- How does the property appraiser determine values?
- How often is property reassessed?
- What is the homestead exemption?

This guide was created so that taxpayers can understand the functions of the office better and resolve their issues at home electronically. The guide aims at helping taxpayers understand their property value, as well as exemptions, discounts, and different classifications they may qualify for.

In addition, an Online Resolution Center (Modria) was implemented to assist taxpayers in resolving specific questions or issues. Modria allows taxpayers to directly communicate specific concerns to ACPA staff in an efficient, convenient, user-friendly, and web-based application. Not only does Modria provide taxpayers with a resourceful tool, but it also has greatly benefited the office workflow. Staff members can now provide taxpayers with a timely response to their requests while also eliminating unnecessary paperwork. Success has been achieved because improving the process for the office entails improving the experience for taxpayers.

**Conclusion**

Inadequacies in the ACPA process for submitting a Request for Review indicated that the process needed to be improved. A Development Team was formed to review the existing process and develop a new process that would enhance customer service, institute a simplified workflow, track computer access to the reviews, and be paperless.

The Online Property Guide provides taxpayers with answers to frequently asked questions, such as

![Image of Wendy M. Sapp]

Wendy M. Sapp is an Administrative Analyst for the Alachua County Property Appraiser’s Office in Gainesville, Florida. Wendy is a Certified Florida Evaluator and a member of the Florida Chapter of IAAO, currently serving on the chapter’s Real Property Steering Committee. In the Property Appraiser’s Office, Wendy is a member of the Public Relations Committee and gives presentations within the community. She is a key player in the TRIM notice and tax roll certification processes, as well as in the Value Adjustment Board process.

**Reference**


**If you want to know more about the following in Excel**

- Data Entry
- Sorting Data
- Formulas
- Filtering Data
- Charts and Graphs
- Pivot Tables

**Tutorial CD for Excel**

Consider purchasing the Tutorial CD for Excel from the IAAO Marketplace, IAAO.org
Facing assessment appeals on chain drug stores?
Email us for a copy of the recent Tampa decision.
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Racial Discrimination in School Funding Taxation

A federal court challenge that claimed certain property tax provisions of the Alabama Constitution enabled racial discrimination in school funding has proven unsuccessful. The litigation was brought on behalf of a group of Alabama schoolchildren in two primarily rural and predominantly African-American counties.

The plaintiffs claimed that the state constitution’s cap on millage rates and its property classification system violated the 14th Amendment to the U.S. Constitution. The tax cap set the maximum rate for school taxes at $1 per $1,000 of value. The classification system permitted agricultural land and timberland to be taxed at only 10 percent of its current value. Single-family houses were taxed at 10 percent of value as well.

The appellate court dismissed the tax cap challenge for lack of standing because the relief the plaintiffs requested (elimination of rate caps) would not necessarily redress the injury claimed (underfunding of public schools). While the group had standing to proceed on the classification challenge (raising the percentage of taxable value would predictably lead to increased tax revenues), the court found that the motivation for the provision could just as readily be ascribed to nondiscriminatory factors.

Tax Cap Ruling

To increase the school funding tax rate, the constitution requires approval by both the state legislature and a three-fifths majority of county voters. The court explained that even if the tax cap provision were removed, there was no guarantee that the legislature would choose to raise property tax rates. It was also possible that legislators would keep the rates the same or even lower them, the court said. In addition, voters in the two counties in the litigation had, in the past, failed to approve property tax increases. In fact, neither county was levying the highest school funding rate already authorized by the legislature.

Given these circumstances, the court said, removal of the constitution’s limit on property tax rates may or may not lead to an increase in school fund revenues. For the court to address the tax cap issue, it must be likely, as opposed to merely speculative, that a favorable decision would redress the issue, the court said.

Classification Ruling

To prevail on the merits on the property classification issue, the plaintiffs needed to prove that the provision not only had a disparate racial impact, but also was passed with the intention of racial discrimination. To support their claims, the plaintiffs pointed to the well-publicized resistance to federally mandated desegregation of the state’s public schools prior to the classification amendment’s passage in 1972. The state argued that the constitutional amendment was in response to a 1971 federal court decision that required the state to equalize its property tax assessments.

The state noted that at the time, there was a public outcry by taxpayers, especially large landowners, over the anticipated significant increase in property tax liabilities and that there were intense lobbying efforts by the state farm bureau and others when the legislature was considering the provision.

Based on this evidence, the district court determined that the classification amendment was more likely the product of financial considerations than racial ones. Although the evidence could have supported a finding of discriminatory intent, the appellate court said, there was also sufficient evidence to support the district court’s finding that the classification system was financially, and not discriminatorily, motivated. Because there was no clear error in fact-finding or in law, the appellate court said it “was not free to second-guess the district court’s choice between two permissible views of the evidence.”

Economic Development as Charitable Activity

The owner of five parking lots in New York City will get to keep its charitable exemption after all. The lots’ exemption was revoked in 2011 on the grounds that providing paid parking, in and of itself, was not a charitable activity.

The parking facilities were owned by a limited liability corporation that was established to operate the facilities on a nonprofit basis. The LLC was a subsidiary of a nonprofit corporation formed to encourage economic development in Jamaica, Queens. Parking was offered at below market rates to support local businesses and to encourage people to visit the area.

The court said that while the statute did not provide a precise definition of charitable purpose, the courts had interpreted the category to include such activities as “relief of poverty, advancement of governmental and municipal purposes, and other objectives that are beneficial to the community.” Furthermore, the Internal Revenue Service in a letter ruling had determined that operating the public parking facilities would not compromise the development corporation’s federal tax-exempt status because the service was “substantially related” to the corporation’s charitable purpose and it “lessen[ed] the burdens of government.”

“Given that the [corporation’s] charitable purpose was to improve Jamaica’s business district through further economic development,” the court stated, “offering convenient and inexpensive public parking to attract visitors and businesses was central to their aim.”

(Greater Jamaica Development Corp. v. New York City Tax Commission, Appellate Division of the Supreme Court of New York, Second Department, No. 2012-04300, November 27, 2013)
**Property Tax Relief**

Property tax relief falling short: Residents could receive less state aid next year
(published March 11, 2014)
by Josh Cross, *The Tennessean*

The article discusses a property tax relief program in Tennessee that is funded by state subsidies. The projected subsidies required to maintain the program, aimed at low-income and elderly taxpayers, is projected to decline in coming years with a resultant decline in available aid.

For more information, go to: http://www.tennessean.com/viewart/20140311/GALLATIN01/303110068/Property-tax-relief-falling-short

**World News**

What would council tax reform mean for people and places?
(published March 7, 2014)
by Chris Leishman, Professor of Housing Economics at Heriot-Watt University, *NewsStart* magazine

The article discusses the current council tax system in England, which is more than 20 years old, and possible property tax reform measures being considered in a new research report.

For more information, go to: http://newstartmag.co.uk/your-blogs/what-would-council-tax-reform-mean-for-people-and-places

**Tax Reform**

NYC property tax change seen yielding $4 billion windfall
(published March 9, 2014)
by Martin Z. Braun, *Bloomberg*

This extensive opinion article discusses inequities in an antiquated New York City property tax system that create a regressive system, which inordinately affects lower income residents. The article is a response to Mayor Bill de Blasio’s plan to raise income taxes to supplement school funding.

For more information, go to: http://www.bloomberg.com/news/2014-03-10/nyc-property-tax-change-seen-yielding-4-billion-windfall.html

**UAS and UAV Legislation**

2013 unmanned aircraft systems (UAS) legislation
(published January 17, 2014)
by National Conference of State Legislatures

Web pages cited below provide a comprehensive overview of enacted legislation and proposed legislation affecting unmanned aerial vehicles (also known as unmanned aircraft systems and drones). Most of the legislation is focused on controlling police use of drones for aerial imaging.

For more information, go to:

What flies when it comes to drone laws across the globe
(published April 19, 2013)
by Zach Garis, Missouri School of Journalism

The article provides a global overview of laws affecting unmanned aerial vehicles (UAVs). There are some interesting links to video samples created using UAVs.

For more information, go to: http://www.missouridronejournalism.com/2013/04/what-flies-when-it-comes-to-drone-laws-across-the-globe

**AG Property Litigation**

Ag property tax trial ends, decision pending
(published March 11, 2014)
by Joanna Dodder Nellans, *The Daily Courier*

The article discusses litigation in Yavapai County, Arizona, over valuation of more than 430,000 acres of grazing land. The value per acre was increased from $7.56 in 2011 to $25 in 2012.

For more information, go to: http://verdenews.com/main.asp?SectionID=1&SubSectionID=1&ArticleID=59156.

**Debate on property tax reform continues to swirl in Harrisburg**

(published March 9, 2014)
by John Kopp, *Delaware County Daily Times*

The article continues a circular discussion about property tax reform and the possibility of eliminating school property taxes in Pennsylvania in favor of increases in the income and sales taxes.

For more information, go to: http://www.delcotimes.com/
General Discussion List—Appraising Complex Industrial Property

Q. David Harper, Topeka, Kansas

Kansas is considering legislation to move the responsibility of appraising complex industrial property from the local appraiser to the State Division of Property Valuation. The list of properties includes petroleum refining, paving and roofing materials manufacturing, natural gas processing, natural gas liquids processing, helium gas processing, fertilizer products manufacturing, ethanol production, and cement manufacturing. This bill does not alter the current procedures for the state appraisal of public utilities in Kansas. The link to the bill is [see original post on AssessorNET for the active link].

I am interested in what other states conduct the appraisal of similar complex properties at the state level and a brief overview of the process. Any thoughts you would like to share on the pros and cons of the central appraisal of such properties would be very much appreciated. Thank you.

A. Peter C. Weissenfluh, Milwaukee, Wisconsin

Your questions may be answered by finding out the genesis of the proposal. Have the local assessment jurisdictions been successful in defending their assessments? Who has been lobbying for the proposal?

A. Alan Dornfest, AAS, Boise, Idaho

Many years ago (the 1980s) saw us in this position for a while. Although I can think of several advantages, including uniformity and concentration of expertise not always readily or economically available at the local level, in the end the project here in Idaho failed. One of the main sticking points was that, unlike public utilities, which are centrally assessed and appealed through our agency (so we defend the appraisals), we had no such mandate, nor adequate resources to fulfill one, with regards to industrial property. So, no matter how professional our appraisal, counties were given values that they didn’t fully understand and didn’t want to be alone in defending. Moreover, the values would be appealed locally, not centrally — another impediment to our participation in their defense. Our agency was given resources for appraisers (good), but not any additional legal resources (not so good).

While I think much could be gained by centralizing this process, I believe it’s got to be done in its entirety, not piecemeal, and with sufficient legal and professional resources so that local entities are not abandoned mid-process.

A. Steven Schwoerer, Oshkosh, Wisconsin

Manufacturing properties in Wisconsin are assessed by the state. Here is our guide for manufacturing property assessment: [see original post on AssessorNET for the active link]. Wisconsin has over 1,800 assessment jurisdictions (town, village, city). This works well for a jurisdiction with only one manufacturing property.

<table>
<thead>
<tr>
<th>Event</th>
<th>Location</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Board Meeting</td>
<td>Las Vegas, Nevada</td>
<td>April 24–26, 2014</td>
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<tr>
<td>Preparation and Trial of the Property Tax Assessment Appeal Seminar</td>
<td>Kansas City, Missouri</td>
<td>June 5–6, 2014</td>
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<tr>
<td>Infrastructure Review Committee</td>
<td>Chicago, Illinois</td>
<td>July 16–17, 2014</td>
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<tr>
<td>Executive Board Meeting</td>
<td>Chicago, Illinois</td>
<td>July 18–19, 2014</td>
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<td>Budget Committee</td>
<td>Chicago, Illinois</td>
<td>July 21–22, 2014</td>
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<tr>
<td>IAAO 80th Annual International Conference on Assessment Administration</td>
<td>Sacramento, California</td>
<td>August 24–27, 2014</td>
</tr>
<tr>
<td>Executive Board Meeting</td>
<td>White Plains, New York</td>
<td>October 17–18, 2014</td>
</tr>
<tr>
<td>Leadership days</td>
<td>Kansas City, Missouri</td>
<td>November 14–15, 2014</td>
</tr>
<tr>
<td>35th Annual IAAO Legal Seminar</td>
<td>Chicago, Illinois</td>
<td>December 11–12, 2014</td>
</tr>
<tr>
<td>IAAO 81st Annual International Conference on Assessment Administration</td>
<td>Indianapolis, Indiana</td>
<td>September 13–16, 2015</td>
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<tr>
<td>IAAO 82nd Annual International Conference on Assessment Administration</td>
<td>Tampa, Florida</td>
<td>August 28–31, 2016</td>
</tr>
<tr>
<td>IAAO 83rd Annual International Conference on Assessment Administration</td>
<td>Las Vegas, Nevada</td>
<td>September 24–27, 2017</td>
</tr>
<tr>
<td>IAAO 84th Annual International Conference on Assessment Administration</td>
<td>Minneapolis, Minnesota</td>
<td>September 23–26, 2018</td>
</tr>
</tbody>
</table>
80 Years of Excellence

This year IAAO is celebrating its 80th Anniversary. Each month we’ll be taking a look back at the history of IAAO and bringing you some of the moments that led us to where we are today. See how the journey continues this month.

The first IAAO Professional Seminar is held. For the year, a total of 393 students took part in IAAO education programs.

Average assessor salary $6,508-$9,900.00

Assessor's Journal is first published. Topics discussed in the first issue include tax exemptions, appraisal statistics, differing levels of assessment, highest and best use, and assessment maintenance. A library section and a case report “Assessment Appraisals of Personal Property at a Shopping Center” were also included. A one year subscription cost $7.50, and two years was $12.50.

The Search for Equity
IAAO's new training film is completed and is shown for the first time at the annual conference. The primary purpose of the movie is to orient IAAO training course students to the appraisal process and to the use of the three approaches to value.

IAAO President Gray asks every member on May 26, 1967 to phone a non-member and tell him or her about IAAO. Because “You, as a member of IAAO, know what your professional organization has done for you and for your profession.”

Membership reaches 5,400.

The first International Special Olympics Summer Games is held in 1968 at Soldier Field in Chicago, IL. A thousand people with intellectual disabilities from 26 U.S. states and Canada competed in track and field and swimming.

The executive board reviews the awards program and decides to add two new categories bringing the total to 8: Most Valuable Member, Distinguished Assistance Award, Zangerle Award, McCarren Award, “M” (Membership) Award, “I” (Idea) Award, Donehoo Essay Award, and Bernard L. Barnard Award.

A new course is offered: “An Introduction to the Income Approach to Value”. Other IAAO courses offered at this time are: Appraisal Techniques I, II, and III; The Appraisal of Farm and Ranchlands; The Appraisal of Shopping Centers; and The Appraisal of Multi-Family Residential Units.

The 54th 500 Mile International Sweepstakes (Indianapolis 500) was held at the Indianapolis Motor Speedway on Saturday, May 30, 1970. Al Unser, Sr. dominated the race, winning the pole position en route to victory. Indianapolis, Indiana will host IAAO's 81st Annual International Conference on Assessment Administration, September 13-16, 2015.

TAP (Technical Assistance Program), a new concept in service to IAAO members which will provide to assessors — upon their request and on a contractual basis — expert advisory and consulting services in assessment administration, are approved by IAAO’s Executive Board.
Parade of Presidents

Carl S. Smith, CAE, 1966
A.J.B. Gray, CAE, 1967
R. Gerald Barr, CAE, 1968
Leo A. Haas, CAE, 1969

Clifford Allen, 1970
Andrew S. Regis, CAE, 1971
Philip E. Watson, 1972
Bernard F. Shadrawy, CAE, 1973

Robert H. McSwain, CAE, 1974
Anthony G. Ferraro, CAE, 1975

1971
Walt Disney World opens in Lake Buena Vista, FL. The 2010 annual conference was held in Orlando, FL, and attendees were treated to a special behind the scenes tour of the expansive 25,000 acre property.

A $40,000 grant from the John C. Lincoln Foundation is given to IAAO to complete a series of self-study courses on the fundamentals of the appraisal process.

1972
Bobby Fischer defeats Boris Spassky in a chess match in Reykjavik, Iceland, becoming the first American world chess champion.


Dues increase for all types of membership. A Regular Member now pays $25 annually.

A new 30-minute public education video "The Property Tax: The Tax Close to the People" is produced by IAAO for use by its members.

Computerized Assessment Administration is published. It discusses the use of computer technology and statistical techniques to improve appraisal methods and data management systems. It costs $8.50 for members and $10.00 for non-members.

1973
The IAAO Constitution is changed so all members can vote on officers and constitution changes by absentee ballot.

The first Instructor Training Workshop is held in Chicago.

The 40th Annual International Conference on Assessment Administration is held in San Francisco, CA. The theme is "Assessing a Growing Profession."

IAAO headquarters calls Mildred Carlson personally to congratulate her on becoming the 9,000th member.

1974
IAAO’s monthly newsletter changes its name to The International Assessor.

The IAAO Research and Technical Service Department moves their offices and the library to Frank Lloyd Wright’s Robie House on the University of Chicago campus, 4 blocks away from IAAO headquarters.

Former Teamsters Union president Jimmy Hoffa is reported missing in Detroit, Michigan. The mystery of what happened to Hoffa after he was last seen outside of suburban restaurant Machus Red Fox continues to intrigue the public, and the investigation into his disappearance continues to be an open case with the FBI.

1975
The IAAO Constitution is changed so all members can vote on officers and constitution changes by absentee ballot.

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IAAO headquarters calls Mildred Carlson personally to congratulate her on becoming the 9,000th member.
Help IAAO shine a spotlight on the brightest stars in the assessment profession! The Member Recognition Committee is actively seeking nominations from around the globe for IAAO’s annual Awards Program. The members of IAAO maintain the highest standards of professionalism and quality in their work, and that level of excellence merits appreciation.

Do you know someone who deserves to be rewarded for his/her professional achievements? Has your office implemented a new process worthy of praise? Does your IAAO chapter or affiliate keep you informed? Did your local media provide good coverage of an assessment-related topic? If you answered yes to any of those questions, then by all means, submit a nomination!

The nomination process is not difficult. Simply fill out the nomination form and e-mail with a document that details how the nomination fits the specific award criteria. Visit IAAO.org for information on all of the award categories and to download the nomination form. Nominations must be emailed to Kate Smith, IAAO’s Membership and Publications Marketing Coordinator, at smith@iaao.org by May 1, 2014.

Let the world know about the great things accomplished by you and your peers. Submit an award nomination today!

The knowledge you need at your fingertips.

Education on Demand—online courses for assessment professionals

- SPSS for Appraisers
- 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
- Introduction to GIS
- Site Analysis
- IAAO Standards of Professional Practice and Ethics
- Fundamentals of Assessment Ratio Studies
- Mathematics for Assessors
- 7-Hour National USPAP Update
- Understanding Real Property Appraisal

IAAO.org
The Virginia Association of Assessing Officers (VAAO) was established in 1949 and became an affiliate of IAAO in 1952. VAAO is very proud of its 62 years of partnership with IAAO. The VAAO quarterly newsletter, Network, has won the Zangerle award on multiple occasions. To help inspire all IAAO members to achieve an IAAO designation, the VAAO created the Virginia Cup in 1990, an award presented annually at the IAAO conference to the state or province with the highest number of individual designations earned in a given year. IAAO chapters and affiliates really do enjoy a unique opportunity to serve IAAO.

The VAAO was recognized by IAAO as the Chapter/Affiliate of the Year in 2012. Past President Greg Daniels, CAE, City Assessor, Lynchburg, Virginia, stated:

_We continually endeavor to improve on our successes to provide quality educational opportunities to our members and develop a cohesive, professional body ensuring an equitable tax policy throughout the commonwealth._

In the Commonwealth of Virginia, real estate assessments for property tax purposes derive their legal authority from four sources: the Constitution of Virginia, the State Code of Virginia, court case rulings, and opinions issued by the Attorney General. The Code of Virginia contains the statutory provisions pertinent to real property assessment and relevant constitutional provisions can be found in the current version of the Virginia Constitution. Although opinions issued by the Attorney General are not law, they are given considerable weight by real estate assessors as a guide to determine compliance with appropriate statutes and relevant case law. Court cases are heard in the Circuit Court at the local level, but ultimately may be ruled on by the Supreme Court of Virginia.

To the best of my knowledge, Virginia is the only state in the United States where cities and counties are completely independent of each other, both being responsible for their own form of government and the enforcement of the laws and statutes within their own jurisdictions.

Real property tax is the principal source of local revenue for cities and counties. Property tax is imposed upon real estate, including land, buildings, and other improvements to the land, and is based on 100 percent of fair market value. The determination of the fair market value of parcels of property within most localities in Virginia is the job of the assessor. As with all assessing officers, the assessor must have a sound knowledge of the laws relating to assessment, qualifying education, technical and analytical skills, and the ability to make crucial judgments based on a vast amount of information.

Assessments notices are mailed to all taxpayers on a periodic basis, with the majority of jurisdictions reassessing all properties annually. Appeals are heard by the assessor’s office, with additional appeals being ruled on by a Board of Equalization. Assessments are also audited annually by the state to ensure that the determination of fair market value and overall uniformity of assessments are accurate and equitable. Measuring tools include the coefficient of dispersion and the price-related differential.

To assist Virginia assessors and their staffs with educational opportunities, week-long IAAO courses are offered and taught by certified IAAO instructors each June at the Advanced Assessors School. In addition, VAAO holds an educational summer seminar in July for both assessors and commissioners of the revenue, and conducts an annual educational conference, which is convened at various locations around the state each fall.

Five VAAO Past Presidents have had the distinct honor to serve as IAAO President: Richard Chandler, CAE, William Diggs, CAE, Otho Fraher, CAE, Wayne Trout, and most humbly, myself. I know I speak for the rest of these gentlemen when I say thank you for your support and dedication to IAAO!
Preparations for this year’s Annual Conference are moving full speed ahead. The Conference Content Committee has set the education and plenary portions of the program; award nominations are currently being requested; and the Scholarship Committee is anxiously waiting for scholarship fund applications that will enable more people to come to Sacramento to celebrate the 80th anniversary of IAAO.

A major priority this year is to offer IAAO core textbooks in eBook format. This project is on track, and the textbooks Property Assessment Valuation and Fundamentals of Mass Appraisal are expected to be available as eBooks in the next few months. Other titles will follow soon after that. The eBook format is accessible on Macs, Windows PCs, laptops, and Apple and Android tablet devices. It even works on other mobile devices such as smartphones. An Internet connection is not required to use the books after the initial download, and they can be used on up to six devices to accommodate user work preferences. IAAO is excited to roll out this new functionality before the Annual Conference in Sacramento. IAAO is also examining the possibility of making course materials available in the same eBook format.

The following are a few additional highlights of what’s been going on at IAAO:

- IAAO technical standards have been translated into Russian.
- There has been a record-setting number of new designee candidates.
- New membership categories have been defined and are ready to be presented to the board.
- Progress is being made in the review and improvement of IAAO education processes.
- New methods of communicating with instructors are being developed.
- Nominations for awards for 2014 are being requested.
- Scholarships processes have been reviewed, and the committee is anxiously awaiting applications.
- The call for candidates for IAAO Executive Board positions has been issued; consider serving IAAO as an Executive Board member or officer.

The IAAO website is being updated every week to refine the content and make it more accessible. If you have suggestions for improving the functionality of the website, please let me know. I thank Executive Director Lisa Daniels and Technology and Data Manager Aaron Weatherford for their diligent efforts to enhance the website. I also thank the entire staff, who contribute updates on a regular basis.

It doesn’t seem that long ago that we completed the first Executive Board meeting (it was January), yet we are already planning for the second, April 25–26 in Las Vegas. Below is a photo of the new board members as we began the year in January.

It is amazing how fast the time goes by, but we are marking that time with many accomplishments.

Sincerely,

Kim Lauffer

A photo of the newly published Russian translation of IAAO technical standards in a bound volume.
Comper is a revolutionary Comparable Sales Selector designed to allow users to quickly select, review, validate, alter and easily present, comparable sales information.
### New Books—Request through LibraryLink. Members may borrow books for three weeks.

<table>
<thead>
<tr>
<th>Title</th>
<th>Author(s)</th>
<th>Publisher/Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>Guide to intangible asset valuation</td>
<td>Robert F. Reilly &amp; Robert P. Schwehs</td>
<td>American Institute of Certified Public Accountants/ 2013</td>
<td>This book helps you to describe the basic types of intangible assets; find and identify intangible assets; provide guidelines for valuing those assets. It focuses strictly on intangible assets.</td>
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### New World Resources—Members may request these articles through LibraryLink.

<table>
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<tr>
<th>Title</th>
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<th>Description</th>
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<tbody>
<tr>
<td>Agile @ scale: the introduction of local property tax in Ireland</td>
<td>International Tax Dialogue, Dec. 4, 2013</td>
<td>Josephine Feehily</td>
<td>A slideshow presenting an overview of the property tax in Ireland. From the recent ITD Global Conference on Tax and Intergovernmental Relations under the section “Property taxes and good administration: overcoming the obstacles”.</td>
</tr>
<tr>
<td>Property tax policy in international perspective</td>
<td>Insti-News, Winter 2014</td>
<td>W. Jan Brzeski</td>
<td>Property taxation is a part of local finance architecture, which requires resolution of the following fundamental questions prior to further policy tax policy design: what is needed to finance local governments; what local revenue sources are available and feasible; where does property taxation fit into the fiscal architecture; and how much revenue is property tax to raise annually?</td>
</tr>
<tr>
<td>Reforming the recurrent tax on immovable property</td>
<td>International Tax Dialogue, Dec. 4, 2013</td>
<td>Junghun Kim</td>
<td>A slideshow presentation looking at property taxation around the world. From the recent ITD Global Conference on Tax and Intergovernmental Relations under the section “Property taxes and good administration: overcoming the obstacles.”</td>
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### New Journal Articles—Members may request these articles through LibraryLink.

<table>
<thead>
<tr>
<th>Article Title</th>
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<tbody>
<tr>
<td>Amenity values versus land constraints: the spatial effects of natural landscape features on housing values</td>
<td>Land Economics, February 2014, 90(1)</td>
<td>Elena G. Irwin, P. Wilner Jeanty, and Mark D. Partridge</td>
<td>When local amenities are tied to natural land use features that cannot be developed for physical or regulatory reasons, the corresponding implicit price estimates from a hedonic housing model may reflect local supply constraints and confound estimation of natural amenity values. Using a spatial simultaneous equations model of housing values and migration, we examine whether local supply constraints from natural or preserved features have influenced the housing market.</td>
</tr>
<tr>
<td>The ANSI Z765 standard for calculating square footage</td>
<td>The Appraisal Journal, Fall 2013, 81(4)</td>
<td>Byron Miller</td>
<td>The ANSI Z765 standard provides guidance for many measurement conundrums. Moreover, it provides consistency and repeatability. The use of this standard can reduce confusion and inconsistent measurements among practitioners.</td>
</tr>
<tr>
<td>Common statistical errors and mistakes: valuation and reliability</td>
<td>The Appraisal Journal, Fall 2013, 81(4)</td>
<td>George Dell</td>
<td>This article challenges a fundamental assumption of traditional appraisal practice, the use of samples in valuation. The article offers a suggested approach for the use of statistics in appraisal practice based on the two-fold nature of the appraisal process. The article also addresses the deeper error of use of complex inferential sample statistics when simple descriptive population parameters will do.</td>
</tr>
<tr>
<td>Do survey results systematically differ from hedonic regression results? Evidence from a residential property meta-analysis</td>
<td>Journal of Real Estate Literature, 2013, 21 (2)</td>
<td>Clifford A. Lipscomb, Abigail Mooney, and John A. Kilpatrick</td>
<td>In this paper, we evaluate the effect of environmental contamination situations on residential property values. Using the meta-analysis technique, conclusions are drawn about the effect of location, type of study conducted, empirical technique used, and economic conditions on various outcomes.</td>
</tr>
<tr>
<td>Estimating depreciation for property assessment purposes</td>
<td>Insti-News, Winter 2014</td>
<td>Malcolm Stadig</td>
<td>There are 3 principal methods for estimating depreciation: the market extraction method, the economic age-life method, and the breakdown method. The method used should reflect the reactions of market participants (vendors and purchasers) to the condition and quality of the property as of the effective date of the appraisal.</td>
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Members who would like assistance with accessing these materials can contact Director of Library Services Mary Odom at 816/701-8117 or library@iaao.org.

### New Journal Articles—Members may request these articles through LibraryLink. (continued)

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<th>Article Title</th>
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<tbody>
<tr>
<td>A fair assessment</td>
<td>Finance and Development, December 2013, 50 (4)</td>
<td>John Norregaard</td>
<td>Property taxes are an effective but often highly unpopular way to reduce inequality. Recently there has been a dramatic interest in boosting revenue from property taxes in many diverse countries. This article is based on the author’s 2013 IMF Working Paper “Taxing immovable property: revenue potential and implementation challenges.”</td>
</tr>
<tr>
<td>A review of hydro “fracking” and its potential effects on real estate</td>
<td>Journal of Real Estate Literature, 2013, 21 (2)</td>
<td>Ron Throupe, Robert A. Simons, and Xue Mao</td>
<td>In this paper we review the phenomena of hydro “fracking” operations for oil and gas in the United States. Background information on fracking, a summary of federal and state fracking disclosure and management regulations, and an evaluation of the potential surface and subsurface effects is provided.</td>
</tr>
<tr>
<td>Rising farmland prices: real estate, real assets and real wealth</td>
<td>Canadian Property Valuation, 2013, 57 (4)</td>
<td>David Enns</td>
<td>It is not hard to see why we often read that financial investments in real estate (farmland) will provide a good hedge against inflation. However, recent factors have driven farmland prices in Ontario to higher levels. While these factors can change, our interest in this article is in real and nominal values and real and financial assets.</td>
</tr>
<tr>
<td>Risk preferences, risk perceptions, and flood insurance</td>
<td>Land Economics, May 2013, 89 (2)</td>
<td>Daniel R. Petrolia, Craig E. Landry, and Keith H. Coble</td>
<td>We combine household-level data on the choice to purchase flood insurance with experiment-based risk preference data and subjective risk perception data. The sample covers a wide geographic area (the entire U.S. Gulf Coast and Florida’s Atlantic Coast) and includes individuals exposed to varying levels of risk. This work represents one of very few analyses to do so.</td>
</tr>
<tr>
<td>Valuation of seniors housing and long-term care properties</td>
<td>Canadian Property Valuation, 2013, 57 (4)</td>
<td>Steve Hiscox and Sean McCorrie</td>
<td>To properly establish the value of seniors housing and long-term care properties, one must understand and appropriately reflect the distinct risks and characteristics of the real estate and business value components involved in a given residence.</td>
</tr>
<tr>
<td>Valuation of solar photovoltaic systems using a discounted cash flow approach</td>
<td>The Appraisal Journal, Fall 2013, 81(4)</td>
<td>Geoffrey T. Klise, Jamie L. Johnson, and Sandra K. Adomatis</td>
<td>Solar photovoltaic (PV) systems on buildings can present a valuation challenge. However, present value estimates can be easily solved with the use of the new, free PV Value tool. This Excel-based tool was developed to address the value of the electricity-generating capabilities of a PV system by using a discounted cash flow analysis.</td>
</tr>
<tr>
<td>What are your measurement practices?</td>
<td>Canadian Property Valuation, 2013, 57 (4)</td>
<td>Gordon J. Tomiuk</td>
<td>In recent years, there has been an increase in the number of professional practice complaints and professional liability insurance claims against real estate practitioners for incorrect or misstated square footage.</td>
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### New Electronic Resources—Access the full text in LibraryLink.

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<tr>
<th>Title</th>
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<tr>
<td>50-state property tax comparison study</td>
<td>Lincoln Institute of Land Policy, May 2013</td>
<td>Lincoln Institute of Land Policy &amp; Minnesota Center for Fiscal Excellence</td>
<td>This paper compares effective property tax rates for four classes of property located in the largest city of each state and D.C., the 50 largest cities in the United States, and a rural area of each state.</td>
</tr>
<tr>
<td>An analysis of state &amp; local tax incentives in Indiana</td>
<td>Ball State University Center for Business and Economic Research, November 2013</td>
<td>Dagney Faulk and Michael J. Hicks</td>
<td>This study provides an evaluation of economic development incentives offered by state and local governments in Indiana. The goal is to clarify the type, scale, and effectiveness of state and local tax incentives in Indiana, and to provide recommendations for policy or administrative adjustments as warranted.</td>
</tr>
<tr>
<td>Assessment ratio analysis (ARatio)</td>
<td>University of Illinois at Urbana-Champaign, 2012</td>
<td>Daniel McMillen</td>
<td>This paper provides the documentation for a statistical package add-on for the open source software “R.”</td>
</tr>
<tr>
<td>Automated valuation models (AVMs)</td>
<td>Royal Institute of Chartered Surveyors, December 2013</td>
<td>Tim Bradford &amp; Chris Rispin</td>
<td>Provides information on what AVMs are and what may contribute to their development, noting the typical data and information that might be used; provides examples of matters that should be considered by valuers who intend to use AVMs; and provides information to valuers on the factors to be taken into account when asked by clients for advice about the use of AVMs.</td>
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### New Electronic Resources—Access the full text in LibraryLink. (continued)

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<tr>
<th>Title</th>
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<tbody>
<tr>
<td>The best and worst of state tax administration: COST scorecard on tax appeals &amp; procedural requirements</td>
<td>Council on State Taxation, December 2013</td>
<td>Douglas L. Lindholm, Ferdinand S. Hogroian, &amp; Fredrick J. Nicely</td>
<td>This fifth Administrative Scorecard continues to apply objective criteria to evaluate independence in tax appeals systems and key procedural elements that impact taxpayers’ perceptions of fairness and efficiency. The intent of the Scorecard is to provide a roadmap to states in establishing a legal structure that promotes fair and efficient tax administration, a benefit to both the state and the taxpayer.</td>
</tr>
<tr>
<td>Best practices for siting solar photovoltaics on municipal solid waste landfills</td>
<td>U.S. EPA, February 2013</td>
<td>U.S. EPA &amp; the National Renewable Energy Laboratory</td>
<td>EPA and NREL created this document to provide assistance in addressing common technical challenges for siting PV on MSW landfills. This information is geared toward the functional integration of a PV system and the engineered systems typically at MSW landfills.</td>
</tr>
<tr>
<td>Brownfields federal programs guide</td>
<td>U.S. EPA, 2013</td>
<td>U.S. EPA</td>
<td>The entry for each federal agency or organization summarizes its mission and its connection to brownfields and lists the programs that provide technical or financial assistance relevant to brownfields. A description of eligibility requirements, availability, uses and applications, as well as any restrictions on use or eligibility are included where applicable.</td>
</tr>
<tr>
<td>Coal leasing: BLM could enhance appraisal process, more explicitly consider coal exports, and provide more public information</td>
<td>U.S. GAO, December 2013</td>
<td>U.S. GAO</td>
<td>This report examines the number of tracts leased, along with the trends in associated coal production and revenues generated since 1990; BLM’s implementation of the process to estimate fair market value for coal leases; the extent to which BLM considers coal exports and domestic coal reserve estimates when estimating fair market value.</td>
</tr>
<tr>
<td>Estimation of airport infrastructure capitalization for land value capture purposes: an analysis of Denver and Atlanta</td>
<td>Lincoln Institute of Land Policy Working Paper, 2013</td>
<td>Jeffrey P. Cohen, Cletus C. Coughlin, David A. Lopez, and John M. Clapp</td>
<td>We explore the relationship between airport infrastructure and residential land prices in Denver and Atlanta. Local Polynomial Regressions are used to separate the value of land from the value of structures at each locally sold property address, and then estimate the impacts of changes in airport infrastructure improvements on land values.</td>
</tr>
<tr>
<td>An evaluation of affordable housing using the National Green Building Standard</td>
<td>U.S. Dept. of Housing and Urban Development, 2012</td>
<td>NAHB Research Center</td>
<td>Using the National Green Building Standard (NGBS) as the benchmark, this report provides a retrospective evaluation of eight affordable housing designs that were built in compliance with various green building programs.</td>
</tr>
<tr>
<td>Executive report summary: property assessment systems research</td>
<td>Thomson Reuters &amp; NACo, Nov. 15, 2013</td>
<td>Thomson Reuters &amp; NACo</td>
<td>Investigates the present views and future needs of assessment officials. The research topics covered both general information descriptive of the processes used, and services offered by the officials’ offices, as well as specifics regarding their views and ratings of various CAMA systems and their features and benefits.</td>
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<td>Executive report summary: tax management systems research</td>
<td>Thomson Reuters &amp; NACo, Nov. 15, 2013</td>
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<td>The research topics covered both general information descriptive of the processes used, and services offered by the officials’ offices, as well as specifics regarding their views and ratings of various tax systems and their features and benefits.</td>
</tr>
<tr>
<td>Federal land management: availability and potential reliability of selected data elements at five agencies</td>
<td>U.S. GAO, May 3, 2012</td>
<td>U.S. GAO</td>
<td>In this report, GAO reviewed the extent to which the five federal land management agencies collect certain federal land and resource data, how these data elements are stored, and their potential reliability. GAO included over 100 data elements at each agency in its analysis. These elements can be categorized as information on (1) federal land and the resources the five agencies manage, (2) revenues generated from selected activities on these lands, and (3) federal land subject to selected land use designations, such as wilderness areas.</td>
</tr>
<tr>
<td>Geospatial information: OMB and agencies need to make coordination a priority to reduce duplication</td>
<td>U.S. GAO, November 2012</td>
<td>U.S. GAO</td>
<td>In 2012, the Department of the Interior estimated that the federal government invests billions of dollars on geospatial data annually, and that duplication is common. GAO was asked to determine the extent to which the federal government has established and effectively implemented policies and procedures for coordinating its geospatial investments and avoiding duplication.</td>
</tr>
<tr>
<td>Green building and property value: a primer for building owners and developers</td>
<td>Institute for Market Transformation &amp; Appraisal Institute, 2013</td>
<td>Institute for Market Transformation &amp; Appraisal Institute</td>
<td>Provides tools to help interested parties determine the overall feasibility of siting renewable energy production and some key considerations for integrating renewable energy development during all phases of typical cleanup processes in the EPA Superfund, Brownfields, and Resource Conservation and Recovery Act (RCRA) Corrective Action programs.</td>
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<th>Title</th>
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<tr>
<td>The investor’s tour</td>
<td>The Society of Golf Appraisers, 2014</td>
<td>The Society of Golf Appraisers</td>
<td>The SGA’s Annual Investor &amp; Lender Survey provides salient information relating to financing and investment criteria that are instrumental in the evaluation of investing and lending of proposed and existing golf courses, private clubs, resorts and golf &amp; lifestyle communities and assets.</td>
</tr>
<tr>
<td>Making the case for transit: WMATA regional benefits of transit technical report</td>
<td>Washington Metropolitan Area Transit Authority (WMATA), November 2011</td>
<td>WMATA, AECOM, and Smart Growth America</td>
<td>This purpose of this Technical Report is to assess the benefits associated with the transit services currently provided by the Washington Metropolitan Area Transit Authority (WMATA/Metro) and all transit agencies within the Washington, D.C. metropolitan area which include avoidance of additional road capacity and parking costs, travel time savings, travel cost savings, accident reduction savings, emissions reduction savings, and land value premium impacts.</td>
</tr>
<tr>
<td>Policy brief: local tax abatement</td>
<td>Ball State University Center for Business and Economic Research, December 2013</td>
<td>Michael J. Hicks &amp; Dagney G. Faulk</td>
<td>Reports data and analysis on Indiana's local property tax abatement from 2002-2011. Explains the scope and type of local tax abatements in Indiana, followed by a brief review of existing research on local tax incentives in Indiana and elsewhere.</td>
</tr>
<tr>
<td>Property taxes and solar PV systems: policies, practices, and issues</td>
<td>ICLEI Local Governments for Sustainability USA, 2013</td>
<td>Justin Barnes, et al.</td>
<td>Property taxes represent a potentially significant cost for solar photovoltaic (PV) system owners. Many U.S. states have adopted policies specifically addressing how solar PV systems should be valued for property tax purposes. This report investigates current state and local property taxation practices as they apply to solar PV systems, as well as the various issues associated with assessing and taxing them under PV-specific and general property tax laws.</td>
</tr>
<tr>
<td>Public opinion on taxes: 1937 to today</td>
<td>American Enterprise Institute for Public Policy Research, 2012</td>
<td>Karlyn Bowman and Andrew Rugg</td>
<td>An annual report on Americans’ opinions about taxes. This AEI public opinion study looks at attitudes since the first questions were asked in the mid-1930s to today.</td>
</tr>
<tr>
<td>Renovations and the repeat-sales house price index</td>
<td>La Trobe University, December 2013</td>
<td>La Trobe University, December 2013</td>
<td>In the standard repeat-sales method, the maintained assumption is that the quality does not change between a house's two sale dates. This assumption has been called into question. In this paper, Bugden constructs a novel way to incorporate renovations into the repeat-sales regression that controls for changes in housing quality between sales.</td>
</tr>
<tr>
<td>Residential property taxes in the United States</td>
<td>Urban-Brookings Tax Policy Center, 2013</td>
<td>Benjamin H. Harris and Brian David Moore</td>
<td>Presents an overview of residential property taxes in the United States. The brief considers recent trends in aggregate property tax revenues and examines the property tax at the county level.</td>
</tr>
<tr>
<td>Special purpose business property assessment review recommendations: report-back to Minister of Finance and Minister of Municipal Affairs and Housing</td>
<td>Ontario Ministry of Finance, 2013</td>
<td>Steven Del Duca</td>
<td>The review focuses on: Clarifying and refining the assessment methodologies applied to special-purpose business properties such as mills, landfills, industrial lands, billboards, farms, grain elevators, and wind turbine towers; Reviewing the timelines for the assessment appeal process; and Considering other opportunities to strengthen MPAC.</td>
</tr>
<tr>
<td>State and local spending: do tax and expenditure limits work?</td>
<td>American Enterprise Institute for Public Policy Research, 2013</td>
<td>Benjamin Zycher</td>
<td>In the past several decades, 30 states have introduced tax and expenditure limits to maintain fiscal discipline, but all evidence suggests that these laws are ineffective.</td>
</tr>
</tbody>
</table>
June 5-6, 2014
Kansas City, MO

Case Overview
This seminar is being revitalized for 2014. The Legal Committee is presenting a new format for the 2-day training that will include sessions on trial advocacy, deposition techniques, making the decision to go to trial, implications of Daubert & Frye, electronic evidence and the use of technology at trial. Training will include presentations, mock trial vignettes, video demonstrations, and panel discussions.

Visit www.iaao.org for more details!
Sherri Bentley, AAS, received the Assessment Administration Specialist designation in January 2014. Bentley serves as Chief Deputy Assessor for the Montgomery County Assessor’s Office in Crawfordsville, Indiana. She has held that position for five years. Bentley attended Ball State University and is a member of the Indiana County Assessor’s Association. She is a member of the Montgomery County Chapter of the Indiana Federation of Republican Women and was elected precinct committee person for her district. Bentley states she came to the assessor’s office with a legal and abstracting background. Working toward a professional designation soon became a goal and the more she learned about assessing the more she wanted to learn. She joined IAAO in 2010.

Rod Brevig, RES, received the Residential Evaluation Specialist designation in January 2014. Brevig serves as a Forest Tax Administrator for the Idaho State Tax Commission in Boise, Idaho. He has held that position for 28 years. Brevig oversees the valuation of 2.5 million acres of privately owned forestland in the state of Idaho. He works with thousands of landowners and 44 counties in the administration of the Idaho Forest Tax Law. Brevig previously worked as Acquisition Forester for Boise Cascade Corporation and as General Manager for L & H Development Company and Morningstar Construction Company. He attended Oregon State University and earned a bachelor’s degree in forest management. Brevig is an IAAO instructor and a member of the Society of American Foresters. He joined IAAO in 1999.

Rita Llado, RES, AAS, received the Residential Evaluation Specialist designation in January 2014. She received the Assessment Administration Specialist designation in 2012. Llado serves as an Income Specialist for the Miami-Dade Property Appraiser’s Office in Miami, Florida. She has held that position for a little over one year. Llado previously served as a real estate evaluator II and a public schools facilities planning real estate coordinator II. She attended Florida International University and earned a bachelor’s degree in finance. Llado has worked in the real estate field for 22 years and joined IAAO in 2010.

James V. Aprea, RES, received the Residential Evaluation Specialist designation in February 2014. Aprea serves as a Residential Valuation Analyst for the Harris County Appraisal District in Houston, Texas. He has held that position for over seven years. Aprea previously served as an appraiser in the residential division of Harris County. He attended Queen’s College at the City University of New York and earned a bachelor’s degree. Aprea joined IAAO in 2009.

Caleb Howard, RES, received the Residential Evaluation Specialist designation in February 2014. Howard is an Appraiser for the Linn County Assessor’s Office in Cedar Rapids, Iowa. He appraises residential, commercial, and agricultural properties. Howard has held that position for six years. Howard previously worked as a commercial carpenter for nine years. He earned the ICA designation from the Institute of Iowa Certified Assessors in 2011. Howard joined IAAO in 2013.

IAAO is a sponsoring member of The Appraisal Foundation. As a sponsoring member, IAAO must maintain designation requirements that are in compliance with Appraisal Qualifications Board rules. Members applying for candidacy on or after January 1, 2015, must have a bachelor’s degree or higher from an accredited college or university in order to receive an RES designation.
The following committees met March 7–8, 2014, in the Plaza District in Kansas City for Spring Leadership Days.

**Communications Committee**

Manual Gallegos, Chair; Rebecca Malmquist, CAE; Tiffany Opheikens; Sheila Crapo; Wendy Lawrence; Bill Wetzel, Associate Member; and Chris Bennett, Staff Liaison

The primary focus of the Communications Committee during this meeting was the functionality of an e-book fulfillment system that will be used to deliver IAAO core books in 2014. The committee tested the online ordering interface with the IAAO Marketplace and the functionality of the eBooks on laptops, tablets, and mobile phones. The intent is to make IAAO eBooks available this summer. Converting course materials to eBook format was also discussed.

The committee reviewed an initial draft of the IAAO Communication Practices Survey. The survey will be conducted during the summer to evaluate changes in the communication practices of IAAO members. The last survey was conducted four years ago, in 2010. Results of the survey provide the basis for adjustments in how IAAO communicates with its members.

The committee discussed plans to make available a Spanish translation of the IAAO glossary in page-flipping format on the IAAO website. The translation will be posted as soon as final quality control checks are completed.

A draft revision to the Procedural Rule on use of the IAAO logo was sent to the Procedural Rules Committee for review prior to submission to the Executive Board for approval. The revision addresses use of the IAAO logo by IAAO chapters and affiliates.

**Education Subcommittee**

Randy Ripperger, CAE, Chair; Janet Barnard; David Sanford, CAE, AAS; Diane Sobol, CAE; John Thomas, CAE; Jeremy Chitlik, Associate Member; and Larry Clark, CAE, Staff Liaison

The Education Subcommittee met at Leadership Days with all members present. The Executive Board, at its strategy meeting in February, charged the Education Subcommittee with the task of evaluating the IAAO course development process in order to improve educational offerings and to present opportunities for new developers and reviewers to become involved in the education program. Larry Clark created a flow chart, with narrative explanations, to walk the subcommittee through the current development process. Each step was analyzed, and subcommittee members exchanged many thoughts and ideas along the way. By the end of the first day, the subcommittee had devised a new course development procedure that will be presented to the Executive Board at its April meeting. The proposed procedure addresses both concerns raised by the Executive Board. Although the Executive Board does not have to approve the new process, there will be new costs involved that will require Executive Board approval. In addition, many members on the Executive Board have not served on the subcommittee and may not know how course development works. In the months ahead, the subcommittee will work on addressing the details involved in each step of the new process.

The Executive Board also asked the subcommittee to explore the feasibility of giving IAAO members a discount on courses, believing that it should be a primary member benefit. Approximately 80 percent of students who take IAAO courses are nonmembers, and the board thought that providing discounts would be an opportunity to entice nonmembers to join IAAO.

Prior to Leadership Days, the subcommittee surveyed education coordinators about possible approaches to discounting and how it would affect them. The results indicated that the efforts of many coordinators would be seriously hampered by the proposed changes. The subcommittee believes that coordinators are an extremely important component of the overall education program and appreciates their feedback. The
The subcommittee concluded that offering a coupon or discount voucher would be the path of least resistance and referred the issue to the Membership Services Committee for consideration.

The subcommittee reviewed the Procedural Rules and discussed the history of its involvement in approving material for webinars. All members agreed that a written policy and guide should be established for webinar developers. The subcommittee will begin preparing that guide in the months ahead.

The Advanced GIS online course is ready to be posted on the website. At the request of the subcommittee, a CMS designee took the course and recommended that IAAO offer the course for 18 continuing education hours, which the subcommittee approved.

As is typical at Leadership Days meetings, the subcommittee met with several other committees: the USPAP committee (USPAP update course specific to Standard 6); Communications Committee (Assessment Administration textbook joint project); Membership Services Committee (new student category); CEAA Special Committee; Instructor Relations Subcommittee; and Professional Designations Subcommittee (proposal to bring the CEAA under the umbrella of Professional Development). The subcommittee also met with Superchair Ed Crapo to review the Procedural Rules describing the Professional Development Committee functions and the language for the Lifetime Achievement Award.

Instructor Relations Subcommittee
Doris Koch, Chair; Barry Couch, CAE; Ronald Gibbs, CAE, AAS; Alan Lemaster; Roger McCarty; Rick Stuart, CAE, Associate Member; and Jean Spiegel, Staff Liaison

The subcommittee worked on the following tasks:
- Added instate instructors to the list of instructors who are required to attend either an instructors/coordinators meeting at the IAAO Annual Conference or an IAAO update webinar for instructors at least once every three years.
- Addressed several complaints regarding instructors.
- Added authors and reviewers of rewritten courses to the list of approved instructors for those courses.
- Discussed and clarified the instructor evaluation process.
- Worked on a plan to keep an “instructor watch list” to maintain a high level of instructor performance.
- Reviewed and updated the Instructor Handbook and the Coordinator Handbook.
- In preparation for Fall Leadership Days, prepared language to allow for a regular review of instructor honoraria.

Membership Services Committee
William (Bill) Healey, Jr, Chair; Lainie Claudio; Thomas Frey, RES, AAS; James Mark Hixon; Timothy Hutvagner; Thomas Frey, RES, AAS; Todd Reynolds, AAS; William Wilkes; and Robin Parrish, Staff Liaison

Goal 4 of the IAAO Strategic Plan is to increase association membership. The purpose of the Membership Services Committee (MSC) is to explore opportunities to serve the membership, support all recruitment and retention activities, and raise the association’s profile. Under these directives, the MSC has discussed for several years the overall membership well-being, including the number of members, and the structure of the membership, including current membership categories.

During Spring Leadership Days, the MSC considered years of discussions, data, and input from various committees, the Executive Board, and members on growing the association through new membership categories. With membership hovering around 7,500 for the past 14 years, the MSC believes it is time to raise the association’s profile by expanding IAAO membership opportunities and recommending to the Executive Board in April the establishment of three new membership categories.

Giving great consideration to input from past member surveys, indicating that the most valuable attribute of membership in IAAO is education, the MSC believes that IAAO
education and the attainment of an IAAO designation should be encouraged association-wide. The committee believes that offering a member discount for any week-long course that is required for an IAAO designation would be a well-received member benefit and could be instrumental in assisting members in attaining an IAAO designation. The committee will be asking the Executive Board for consideration of this possibility.

Another new member benefit being proposed to the Executive Board is the establishment of a member loyalty program in which, upon at least five years of membership, members receive a coupon of a specified amount to be used towards the purchase of an item in the IAAO Marketplace.

**Chapter and Affiliates Committee**

*Raymond Beattie, Jr, Chair; Lisa Andres; Jeffrey Cunny; Lloyd Funk; Bryan Kinsey, AAS; Richard Vincent; and David Wayne Reed, Staff Liaison*

The committee began its meeting with a visit from the Executive Officers to discuss Objective 6 of the Strategic Plan: to identify the North American tax jurisdictions that do not include an IAAO member and then implement a membership marketing plan that will yield new members in at least 40 percent of these jurisdictions. The committee sought clarification of this objective through further discussion with the officers and began brainstorming on how best to achieve the objective.

The committee reviewed and approved nine sets of bylaws from various chapters and affiliates as part of the annual review process that was established when the committee was formed. Some minor nonsubstantive changes will be recommended for some of the bylaws reviewed. The committee reviewed and made minor changes to the current brochure for prospective affiliates and determined that an equivalent brochure for prospective chapters would be produced.

The committee planned the chapter and affiliate spotlight articles that will appear in F&E for the remainder of 2014.

The committee established dates for chapter, affiliate, and representative conference calls in April and October 2014. Committee members will be reaching out to assigned contacts in all chapters and affiliates with both pre- and post-conference calls to better ascertain their needs and provide follow-up.

Letters notifying chapters and affiliates of conference registration coupons will be sent the week of March 10. For the first time, coupon codes will be made available to allow for online registration using the coupons. Specific language will be added to the coupon terms of use advising the user that failure to comply with those terms, specifically attendance at the chapter, affiliate, and representative reception at conference, will result in disqualification from using the coupon the following year.

The committee began planning the chapter, affiliate, and representative reception for the 80th anniversary conference. The committee decided to focus on being more interactive with attending members of chapters and affiliates and individual IAAO representatives through speed brainstorming sessions in which various committee chairs and/or members of the Executive Board serve as facilitators.

The committee concluded with a meeting with Linda Cwiek of the CEAA Special Committee to discuss ways the Chapter and Affiliates Committee can help her committee promote the Certificate of Excellence in Assessment Administration.

**Research Committee**

*Kenneth Uhrich, Chair; Patrick Alesandrini, CAE; Shawn Ordway; Gary Snyder, RES; Mark Kenney, Associate Member; Ruel Williamson, Associate Member; and Mary Odom, Staff Liaison*

The Research Committee is pleased to report that the 2013 Staffing Benchmark Study has been completed. It was approved for publication by the Executive Board at its January 2014 meeting. The project is part of the IAAO Academic Partnership Program, which engages the research resources of academic institutions to provide valuable data and analysis for members. The study was conducted by Dr. Lawrence Walters, Romney Institute of Public Management, Brigham Young University, Provo, Utah. The last benchmark survey of jurisdictional operations was conducted in 1986. Since that time there has been a significant evolution of technol-
ogy and enhanced operational conditions that has rendered that study obsolete. The 2013 survey analyzes size of jurisdiction, workloads, budgets, and technological resources for assessment functions. As part of the IAAO Executive Board directive, a Staffing Benchmark Survey is to be completed every five years. Results of the 2013 study will be published in the second quarter of this year.

The committee is currently working on a research project involving Business Enterprise Valuation (BEV) with specific attention to Hotel Valuation, at the request of the Executive Committee. The scope of the project is to examine aspects of the current environment in which BEV is being used to provide the IAAO membership with guidance on the best practices on valuation methods. The committee has designed a 10-question survey that will be distributed to the membership. The results of the survey will be part of the Research Committee’s presentation at the Annual Conference in Sacramento, California, in August. The committee continues to work on the IAAO leadership position in automated valuation models (AVMs). The research is intended to promote the association’s expertise in valuation models and standards for use by all assessment jurisdictions. The committee is examining all aspects of existing models, current IAAO standards/guidelines, and any other documents available from other appraisal groups for guidance.

The committee reviewed and approved materials provided by the Director of Library Services for the Academic Partnership Program. The changes were designed to enhance the clarity in the structure and information requested from applicants. The changes will be posted on the IAAO website in late March.

The committee reviewed the job description for an IAAO Director of Research. The discussions were held in conjunction with the Executive Committee to understand the expectations for the role of the proposed position and its overall impacts on and benefits to IAAO membership. The committee invites interested members to provide feedback on any of the research projects by sending comments to the staff liaison Mary Odom at odom@iaao.org.

**Technical Assistance Committee**

Gregory Daniels, CAE, Chair; Roland Ehm; Richard Hoffman, CAE; Lisa Daniels, Staff Liaison

The committee met with Marketing Coordinator Melissa Scheffler to form a plan to reach out to three target groups:

- Members of IAAO
- Nonmembers with the title of assessor
- Assessment leadership (those to whom the assessor reports, National Association of Counties [NACO]), International City/County Management Association [ICMA], and others)

The committee met with former members of the Technical Assistance Committee to discern their views on how the committee can best serve IAAO.

The committee met with Executive Director Lisa Daniels and reviewed a project plan proposing to hire a Development Coordinator and combining the position with a Director of Research position.

The committee reviewed IAAO’s participation in NACO and ICMA and determined that a different approach to working with these organizations should be adopted. A committee member and an IAAO staff member will plan to participate in the NACO and ICMA annual meetings this year.

The committee developed a presentation for the 80th Annual International Conference on Assessment Administration in Sacramento. An interactive program was developed with the goal of making each session as interesting and exciting as possible.

The committee carefully examined the charter of the Technical Assistance Committee and reviewed controlling documents to ensure that the maximum value is being obtained with the services the association provides.

**Scholarship Committee**

David McMullen, Chair; Della Rowley; James Weaver, CAE, AAS; and Angela Blazevic, AAS, IAAO Staff Liaison

The committee reviewed and updated the judging criteria for determining awards from the IAAO Scholarship Fund. The process now requires more detailed information in the applications. The award amounts were also increased in each of the award categories. The terms for paying back scholarship loans to attend an Instructor Training Workshop were also clarified.

The committee revised some of the questions on the application forms and their grading to provide clarity for both the applicants and the committee. The committee learned that the Barbara Brunner Scholarship Fund was not intended to be perpetual and use of the fund is restricted to conference registration. After reviewing the application criteria, the committee decided to soften the 90-day application timeline to allow the committee more latitude in granting awards.

The committee recommended that the Local Activity Grants program be terminated due to non-use in the past 9–10 years.
The committee recommended that the remaining funds be used to subsidize the other scholarship programs.

**Professional Designations Subcommittee**

John Ulibarri, II, AAS, RES, Chair; Tracy Drake, CAE, RES, AAS; Larry Mackereth, CAE; Farrah Matthews, CAE; Kevin Ternes, CAE; Steven Thomas, CAE, PPS, Associate Member; and Wanda Musick Witthar, Staff Liaison

One of the more exciting topics was rewriting the CAE and RES case study and master examinations. The rewrites of the CAE and RES case study and master examinations are now available and in application. In addition, the Professional Designations Subcommittee (PDS) approved the electronic submission of demonstration reports. In 2013, 825 new designation candidates brought the total to more than 1,400. While last year was a record year for new designees—at 60—so far in 2014 there are already 51 candidates. The PDS met with Marketing Coordinator Melissa Scheffler and discussed several intriguing advertising ideas in an attempt to attract even more candidates.

The PDS held joint meetings with the Education and Instructor Relations Subcommittees, the CEAA Committee, and the Membership Services Committee. The meeting with the Education Subcommittee addressed the possibility of updating Workshops 850 and 851 to reflect the changes in the updated case study examinations. The integration of Course 331 and Course 332 into the CAE and RES designation programs was also discussed.

The PDS and Education and Instructor Relations Subcommittees met with the CEAA Committee and discussed the differences between the CEAA project and the AAS designation project and how each project relates to the other.

The Membership Services Committee presented an idea for enhancing benefits to members who take courses to achieve IAAO designations.

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Photo: Tim Hutvagner (Membership Services Committee), James Weaver, CAE, AAS (Scholarship Committee), and Alice Weinberg (CEAA Special Committee) pose with President Kim Lauffer, RES, after each winning a Starbucks Gift Card for correctly answering IAAO trivia questions during a Leadership Days general session.
It’s a Party and You’re Invited to Join in the Celebration of IAAO’s 80th Anniversary!

Instead of IAAO receiving gifts, IAAO is handing out a gift each month to those who recruit new members in 2014. The more members you recruit, the more opportunities you have to be chosen to receive an Anniversary gift!

Prizes include: Nook; Portable DVD Player; Camcorder; IAAO Books; Keurig; Headphones; IAAO Webinar; Garmin GPS; Target Gift Card; Amazon Gift Card; 2015 IAAO Membership Renewal and a Grand Prize of $800 Cash.

It’s a celebration all year long and your participation is requested. For more information contact the Membership Department at membership@iaao.org.

Watch for other anniversary contests on IAAO’s social media for more ways to win anniversary gifts!

The Gold Standard for 80 Years

Visit the conference website at conference.iaao.org for all the information you need, including:

- online registration form
- hotel and travel discount information
- education course descriptions
- and much more!

Don’t wait, the early bird deadline ends July 7!
Charles Terrell, CMI, Senior Director

Strategic Planning for Personal and Professional Success, the "We Are Marshall" Story

Coach Jack Lengyel is best known for being the head football coach who took on the daunting task of rebuilding the Marshall Thundering Herd football team after the tragic plane crash of November 14, 1970; a crash which killed all 75 people on board. The movie, "We Are Marshall", debuted in December of 2006, and stars Matthew McConaughey as Jack Lengyel. After coaching at Marshall until 1974, Coach Lengyel went on to become the Athletic Director at universities such as Louisville, Missouri, and Fresno State; before becoming the Director of Athletics for the United States Naval Academy. Coach Lengyel was with the Naval Academy for 14 years, before "retiring." Retirement did not last long, however, and Jack Lengyel went on to become the Interim Athletic Director for several universities (Temple, Eastern Kentucky, and the University of Colorado). He is always willing to help a team in their time of need. In 1995, Coach Lengyel won the prestigious John L. Toner Award, which is awarded by the College Football Hall of Fame and the National Football Foundation to honor the achievements of outstanding American college football coaches. Coach Lengyel has always been a powerful leader in the industry.

TUESDAY PLENARY

Charles Terrell, CMI, Senior Director

Property Tax, Wal-Mart Stores, Inc.

Global Perspective from Wal-Mart

This session will provide a comprehensive examination of the expansion of Wal-Mart retail stores into international markets. The audience can expect a look at Wal-Mart’s expansion from a domestic U.S.-centric company into a multinational presence in 27 countries. Country-specific store formats will be covered including the customer base served and differing product lines which impacts the building requirements.

Charles Terrell is the Senior Director of Property Taxes for Wal-Mart Stores, Inc and is based in Bentonville, Arkansas. He has 28 years experience in property tax management, encompassing both corporate and governmental perspectives.

Charles and staff currently have responsibilities for management of Wal-Mart domestic U.S. assets, compliance, tax planning, litigation, legislation and the financial accounting attributable to property tax. Prior to joining Wal-Mart, Mr. Terrell served as the Chief Appraiser for Sebastian County, Arkansas for fifteen years.

WEDNESDAY PLENARY

Larry Stone, Santa Clara County (CA) Assessor; Jon Coupland, J.D., Howard Jarvis Taxpayers Association; Terri A. Sexton, Ph.D., California State University, Sacramento; Joan Youngman, J.D., Lincoln Institute of Land Policy

Proposition 13: Legacy and Impact of Property Tax Reform

In 1978 California voters overwhelmingly passed Proposition 13, the landmark property tax reform ballot initiative that dramatically shifted California from a market-based property valuation system to an acquisition-based valuation system, altering the historic relationship between local and state government. Led by Larry Stone, this discussion panel will present a lively and informative debate about Proposition 13 — how it is administered, its strengths and weaknesses, current proposals for reform, and its impact on California and the nation.

San Jose Magazine named Stone one of Silicon Valley’s 100 most powerful leaders. Longtime San Jose Mercury News columnist Scott Herholz said Stone is one of the top 25 most powerful leaders in San Jose, and the third most powerful elected official.

EDUCATION SESSIONS

Seven in-depth education tracks are offered starting Monday, August 25. Tracks include: Commercial Real Property, Residential Focus, Management and Human Resource Trends and Opportunities, Tax Policy and Administration, Technology Trends and Tools, Special Issues, Global Issues. Full track descriptions and the education program are found later in this brochure or at www.iaao.org.

EXHIBIT HALL

The exhibit hall is a one-stop opportunity to learn about the many products and services available to support your work. Come and network with industry professionals from more than 30 companies.

AWARDS LUNCHEON

The awards luncheon annually recognizes the outstanding accomplishments of IAAO members and others in mass appraisal, assessment administration, tax policy, and related disciplines. Come recognize fellow members and others whose contributions advance knowledge and professionalism in the industry.

ASSOCIATE MEMBER COMMITTEE (AMC) AUCTION

Sponsored by the AMC, the auction is an opportunity to support IAAO by donating items, bidding on items or both. Proceeds benefit IAAO education programs and other initiatives for IAAO members. Donations forms will be available at www.iaao.org.

AIR TRANSPORTATION

The Sacramento International Airport (SMF) is serviced by most major airlines. For more information go to http://www.sacramento.aero. IAAO frequently negotiates discounts for conference attendees. For travel information, see the IAAO conference website: http://conference.iaao.org. No refunds will be made after August 1, 2014.

CANCELLATIONS AND REFUNDS

Refunds will be honored, less a $50 processing fee, only if received in writing by August 1, 2014. No refunds will be made after August 1, 2014.

BADGES AND CONFERENCE MATERIAL PICKUP

Conference materials may be picked up starting at 1:00 pm on Saturday, August 23, at the registration desk located at the Sacramento Convention Center. Look for signs pointing the way. Registration Hours:

- Saturday, August 23: 1:00 pm – 5:00 pm
- Sunday, August 24: 10:00 am – 7:30 pm
- Monday, August 25: 7:00 am – 4:30 pm
- Tuesday, August 26: 7:30 am – 3:00 pm
- Wednesday, August 27: 7:30 am – Noon

OFFICIAL CONFERENCE HOTELS

- Hyatt Regency Sacramento
  1209 L Street
  Sacramento, CA 95814
  Room rate: $169 available through July 30

- Sheraton Grand Sacramento
  1230 J Street
  Sacramento, CA 95814
  Room rate: $169 available through July 30

All room rates are based on availability so make your reservations early. Be sure to reference the IAAO conference when booking your flight. Direct links to the hotel reservation sites can be found on the IAAO conference website: http://conference.iaao.org/

CONVENTION CENTER

The Sacramento Convention Center

1400 J Street
Sacramento, CA 95814

Located in the heart of downtown Sacramento, the Convention Center is surrounded by restaurants, boutiques, art galleries, and museums. The Convention Center is conveniently located across the street from both of the IAAO Conference hotels.

TOUR

Stay tuned for information about a postconference tour. More information will be posted at www.iaao.org when it becomes available.

WHAT TO WEAR

Business casual is appropriate dress for the conference except for the Wednesday evening Closing Banquet. Evening wear or formal wear have traditionally been worn for this event. Business attire is also acceptable.
<table>
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<th>Time</th>
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| 10:30 am–11:30 am | **COMMERCIAL REAL PROPERTY**  
Zen and the Art of Hotel Valuation  
Tim C. Wilmath, MAI, Granville Scott / Lodge Tax  
**RESIDENTIAL FOCUS**  
Impact of Heterogeneity and Age On COD  
Joshua Myers, M.S., Josh Myers Valuation Solutions  
**MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES**  
Success Stories from the IAAO Technical Assistance Program  
Richard H. Hoffman, CAE, Appraisal Research Corporation  
Roland S. Ehm, Clinton County, IA  
Gregory H. Daniels, CAE, Lynchburg, VA  
**TAX POLICY AND ADMINISTRATION**  
Assessing High Tech Equipment… and the Software Inside  
Greg Turner, Council on State Taxation  
Betty Yee, California Board of Equalization  
Lawrence E. Stone, MBA, Santa Clara County, CA  
**TECHNOLOGY TRENDS AND TOOLS**  
Advancing Desktop Assessment: Current Approaches and Potential Improvements  
Robert Carroll, Icaros, Inc.  
**SPECIAL ISSUES**  
State of the Art Mass Appraisal Systems  
Michael Sklarz, PhD, Collateral Analytics  
Norm Miller, PhD, University of San Diego  
**GLOBAL ISSUES**  
Shenzhen, China: Mass Appraisal of Commercial Properties  
Zhang Ran, Center For Assessment and Development of Real Estate, Shenzhen |
| 1:30 pm–3:00 pm  | **COMMERCIAL REAL PROPERTY**  
Ask the Valuation Experts  
Tim C. Wilmath, Granville Scott / Lodge Tax  
William D. Shepherd, Esq, Hillsborough County, FL  
Richard Marchitelli, MAI, CRE, FRICS, Cushman & Wakefield  
Peter F. Korpacz MAI, CRE, FRICS, Korpacz Realty Advisors  
Raymond Cirz, MAI, CRE, FRICS, Integra Realty Resources  
**RESIDENTIAL FOCUS**  
Mapping, Ratio Surveys, and International Mass Appraisal  
Brian F. Baker, The Sidwell Company  
Douglas P. Warr, AAS, Oklahoma State University  
Mary Reavey, Milwaukee, WI  
Michael W. Prestridge, Lake County, FL  
Alan S. Dornfest, AAS, Idaho State Tax Commission  
Albert “Bill” W. Marchand, Norfolk, VA  
**RESEARCH ISSUES**  
Fee (Not So) Simple  
Timothy Vergin, Diversified Real Estate Services, Inc.  
Jack Pasternacki, CAE, ASA, Smith, Gendler, Shiel, Sheff, Ford & Maher  
**GLOBAL ISSUES**  
Property Tax: The South African Experience  
Michael Van Der Meulen, Dept. of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa  
Roshinee Naidoo, Department of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa  
Michael Moya, Dept. of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa  
Joey Krishnan, Dept. of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa  
Gregory Mark Cowden, Department of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa |
| 3:30 pm–4:30 pm  | **COMMERCIAL REAL PROPERTY**  
Cap Rates: Rates, Returns, Risks, & Rewards  
Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.  
**RESIDENTIAL FOCUS**  
MRA in Practice: A Successful Implementation  
J. Russ Thingam, Thingam & Associates, Inc.  
Hon. Kenneth Michael Wilkinson, Sc, CFA, Lee County, FL  
**MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES**  
Animating your Vision: Successful Cultural Change  
Nereia Cormier, Hillsborough County, FL  
Bob Henriquez, Hillsborough County, FL |
TAX POLICY AND ADMINISTRATION
Reducing Reliance on the Personal Property Tax: Pros and Cons Pt. 2
Ron Rakow, City of Boston, MA
Alan S. Dornfest, AAS, Idaho State Tax Commission
Robert W. Wassmer, PhD, California State University,
William F. Fox, PhD, University of Tennessee
Joseph Henchman, Tax Foundation
Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy

TECHNOLOGY TRENDS AND TOOLS
Statistical Methods for Linking GIS to CAMA
Anthony Liu, P.E., M.S.M.E., Los Angeles, CA
Dale Hough, Los Angeles County, CA

SPECIAL ISSUES
Impact of Wind Turbines on Residential Properties
Jamie Stata, Municipal Property Assessment Corporation
Jason Moore, MBA, Municipal Property Assessment Corporation

GLOBAL ISSUES
The Valuation System in Latvia: Past, Present, and Future
Sarmite Barvika, MBA, Riga Technical University

Tuesday, August 26
8:30 am–9:30 am
Plenary
Global Perspective from Wal-Mart
Charles Terrell, CMI, Wal-Mart Stores, Inc.

10:00 am–11:30 am
COMMERCIAL REAL PROPERTY
What's Normal About Income and Expense Data?
Kevin J. Bradshaw, CAE, RMA, Wyandotte County, KS
Brad A. Eldridge, MAI, Douglas County, KS

RESIDENTIAL FOCUS
Real Property Appraisal Review
Ken P. Wilson, MAI, SRA, Appraisal Institute

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Resources and Processes for Using Professional Standards
Al Mobley, CAE, AAS, MAI, Florida Department of Revenue

TAX POLICY AND ADMINISTRATION
Regulating For Success
Bryant Parker, J.D., L.L.M., S.J.D., Manhattan, KS
Austin Parker, J.D., L.L.M., S.J.D., Parker & Parker

TECHNOLOGY TRENDS AND TOOLS
Faster than a Speeding Bullet . . .
Christopher Devadason, Municipal Property Assessment Corporation
Brian G. Guerin, Municipal Property Assessment Corporation

SPECIAL ISSUES
Site Inspection Process For Industrial Properties
Dennis Deegear, MPA, Duft & Phelps, LLC
Nicholas A. Elmore, RES, AAS, MAE, Jackson County, MS

GLOBAL ISSUES
New Levels of Data Accuracy
Bill MacGougan, AACI, MBA, BC Assessment

1:00 pm–2:30 pm
COMMERCIAL REAL PROPERTY
Income and Expense Data Leading To Annual Assessments
Timothy A. Sheares, New York City, NY
Thomas Frey, RES, AAS, New York City, NY

RESIDENTIAL FOCUS
Outside Auditors in Municipal Reassessment
Ruel J. Williamson, Mind Pearl LLC
Paul Sanderson, FRICS, International Property Tax Institute
David C. Wilkes, Esq, CRE, FRICS, Huff Wilkes LLP

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Setting the Stage: Is ADDIE(A) the Answer?
Theresa Herbert, CAE, SR/WA AACI, PApp, AMAA, Edmonton, AB

GLOBAL ISSUES
Republic of Turkey: Developing a Mass Appraisal Program
Richard R. Almy, Almy, Gloudemans, Jacobs, & Denne
Abdullah Burak Keser, Land Registry and Cadastre, Turkey

3:00 pm–4:30 pm
COMMERCIAL REAL PROPERTY
Avoid the Hazards: Challenges of Golf Course & Club Valuation
Douglas F. Main, SGA, ASA, CRE, CCIM, MAI, Deloitte
Marty Benson, MAI, SGA, Benson Realty Advisors
Ron Carciere, MAI, SGA, Golf Course Appraisal

RESIDENTIAL FOCUS
Modeling Residential Values Using Response Surface Analysis
Richard S. Piel, King County, WA

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Cooperation between Assessor and Taxpayer
Ruud M. Kathmann, Netherlands Council for Real Estate Assessment
**Wednesday, August 27**

8:00 am–9:30 am

**Plenary**

**Proposition 13: Legacy and Impact of Property Tax Reform**
Lawrence E. Stone, MBA, Santa Clara County, CA
Jon Coupal, J.D., Howard Jarvis Taxpayers Association
Terri A. Sexton, Ph.D., California State University, Sacramento
Joan Youngman, Esq., Lincoln Institute of Land Policy

10:00 am–11:30 am

**COMMERCIAL REAL PROPERTY**

Cap Rates and Valuation Metrics from REITS
Gary S. DeWeese, MAI, MBA, Real Estate Strategic Solutions

**RESIDENTIAL FOCUS**

Valuation of Challenging Buildings Pt. 1
Ed Martinez, Marshall & Swift
James A. Glickman, MAI, Sacramento County, CA
James R. Siebers, Marshall & Swift

**MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES**

Writing a Demonstration Mass Appraisal Report
Randy J. Ripperger, CAE, Polk County, IA

**TAX POLICY AND ADMINISTRATION**

The Valuation of Paper Mills In Ontario
Kenneth West, Walker West LLP
Malcolm Stadig, CAE, ASA, MIMA, Municipal Property Assessment Corporation

**TECHNOLOGY TRENDS AND TOOLS**

Sharing Services to Benefit Assessors and Taxpayers
Webster J. Guillory, Orange County, CA

**SPECIAL ISSUES**

Best Practice: An Incomplete Journey
Greg Stevens, FAPI, CPV, MRICS, City of Melbourne, Australia

1:30 pm–3:00 pm

**COMMERCIAL REAL PROPERTY**

Rent Data Analysis: Data Cleaning
Vasily Kim, AMAA, Edmonton, AB

**RESIDENTIAL FOCUS**

Valuation of Challenging Buildings Pt. 2
Ed Martinez, Marshall & Swift
James A. Glickman, MAI, Sacramento County, CA
James R. Siebers, Marshall & Swift

**GLOBAL ISSUES**

Unraveling the Mystery of Strategic Workforce Planning
Kim Ashizawa, Property Valuation Services Corp. of Nova Scotia

**TAX POLICY AND ADMINISTRATION**

Taxation of Minerals and Mineral Interests
Calvin A. Kent, PhD, AAS, Marshall University

**TECHNOLOGY TRENDS AND TOOLS**

Budgeting Blues & Staffing Woes
Alex Hepp, Pictometry International Corp
Tony W. Lindauer, Jefferson County PVA, KY

**SPECIAL ISSUES**

Saskatchewan’s Unique Experience: Legislation Implementation
Robert Schultze, CAE, LAAS, MAAS, AAC, City of Regina, SK
Gerald Krismer, LAAS, MAAS, City of Regina, SK

**GLOBAL ISSUES**

The ASEAN Region: Property Tax Practices
Sopon Pornchokchai, PhD, D.FIABCI, MRICS, CRS, Thai Appraisal Foundation
New Members

For a membership application, visit IAAO.org and click on Membership

South Australia, Australia
Peter Rossini

Victoria, Australia
Daniel Nolan

Ontario, Canada
Rod Miller
Antonella Rucchetta

Alaska
Melanie Vriesman

Arizona
Mark W. Frazer
Amber K. Marroquin

Arkansas
H. Diann Ballard
Kathy A. McElyea

California
Patti Houbein
Barbara J. Levey
Matthew May

Colorado
Jon Aasen
Lisa Bryan
Mary Sampson

Florida
Aimee Berchal
Sheila A. Houston
Craig A. Lycan
Katrina H. Price
J. Christopher Woolsey

Georgia
Alexander Alcock
David A. Alford
Brentnol O. Baker
Brian J. Jennings
Alberta Lumpkin
Frances A. Morrison

Guam
Siska S. Hutapea

Idaho
Sharron M. Armistead
Rodney D. Braun
William S. Hinson
Jeff J. Kovaleski
Tracie S. Reed
Hollie Ann Strang

Illinois
Chris E. LeVan

Indiana
John Greg Farris

Kansas
Aaron W. Bird
Lonnie P. Gilbert, Jr
Alisha L. Lamb
Richard R. McMichael
Gabe W. Noller

Louisiana
James J. Petitjean

Maine
Christian N. Kuhn

Massachusetts
Tracey M. Anderson
Bradford W. Swanson

New Hampshire
Emily Hamilton

New Jersey
Marianne Busher

New Mexico
Sebastian Bell
Lynda K. Haack
Veronica B. Herrera
Kathleen A. Lucero
Steve A. Meyer
Geraldine M. Ortiz
Vicki Romero
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Jefferly M. Sanchez
Bernard E. Sandoval

New York
Maria Pastena

North Carolina
John Aultman

Ohio
Leslie A. Cannon, Sr

Pennsylvania
James W. Davis
Sharon F. DiPaolo
Lawrence M. Fetsko
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Stephen D. Gallo
Jessica Garofolo
Francis Greno
Edward Maslanka
Michael G. McFarlane
Gary Springer
Richard M. Walker
Richard Wilson

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Nesbit Harris
Brittany Hayes
Clare B. Norris
Jessica Sullivan
Angelo Tate

Texas
Robert W. Carter, Jr
Randall W. Clark
Robert L. Lisman
Gary Alan Rivas

Vermont
Linda Sherman

Virginia
Robyn Bailey
James L. Lasher
D.L. McKnight

Washington
Tre Maxie

The Gold Standard for 80 Years

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Exhibitors Contact: Cristalle Bozarth, Meetings Coordinator, bozarth@iaao.org or 816-701-8109
Sponsors Contact: Leann Ritter, Special Projects Manager, ritter@iaao.org or 816-701-8161

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
80TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
AUGUST 24–27, 2014
SACRAMENTO, CALIFORNIA • SACRAMENTO CONVENTION CENTER
Napa Valley is one of the most beautiful grape-growing and wine-producing regions in the world, rivaling the Bordeaux region of France. It just happens to be about an hour's ride from Sacramento, the site of the annual conference.

Enjoy a wonderful day in Napa Valley visiting three wineries, touring their facilities, tasting fine wines, enjoying a tasty lunch, and spending time strolling the main street of Saint Helena, a quaint town with unique boutique shops and attractions. The trip is planned for the day after the Cosing Banquet.

Ken Stieger is the retired Sacramento County Assessor and has been a member of IAAO since taking office in 1999. He is also an avid wine enthusiast. He has arranged this opportunity for conference attendees to enjoy a fun day in Napa Valley.

A bus will transport participants from the Hyatt Regency Hotel (one of the conference hotels) the morning of Thursday, August 28 (the morning after the Closing Banquet) and return in the late afternoon.

The cost for this fabulous day is $150 per person. Sadly, the bus can only accommodate 50 people. If you’re interested in enjoying a “Taste of Napa Valley” while you’re visiting Sacramento, please take the time now to e-mail Ken at stiegerkj@aol.com to sign up.

*Remember, this trip is available only to the first 50 people who sign up.*

Final details and arrangements for payment will be made by July 1.
Member Anniversaries—April

5 Years
Zachary James Bass, Douglas County Assessor’s Office, Omaha, NE
Eve M. Beckman, Marion County, Indianapolis, IN
Todd Comer, Kansas City, MO
Robert J. Crane, City of Cambridge, Cambridge, MA
Gregg A. Dodds, Marion County, Indianapolis, IN
Michael Feola, Ryan LLC, Scottsdale, AZ
Gregory A. Forquer, Fairfield County Auditor, Lancaster, OH
Matthew J. Gersemehl, City of Bloomington, Bloomington, MN
Laurie A. Goodman, Clark County Assessor’s Office, Henderson, NV
Daniel Ray Kirwin, BS&A Software, Big Rapids, MI
Glen W. Lightner, State of Tennessee, Nashville, TN
Mike A. Ligtermoet, City of Prince Albert, Prince Albert, SK, Canada
Delynda Lyda, Tulsa County Assessor’s Office, Tulsa, OK
Chandra A. McGuire, Saskatchewan Assessment Management Agency, Saskatoon, SK, Canada
David O’Neill, Fayette County PVA Office, Lexington, KY
J. Geoffrey Pflugner, Icard, Merrill, Lakewood Ranch, FL
Tammy L. Ritter, Tulsa County Assessor’s Office, Tulsa, OK
Douglas E. Rogers, Marion County Assessor, Indianapolis, IN
Timothy John Rushenberg, Indiana Manufacturers Association, Indianapolis, IN
Beverly L. Taylor, PhD, Allegheny County, Pittsburgh, PA
Theresa M. Yates, Shields Township, Lake Bluff, IL

10 Years
Stanley Beck, Esq, Property Tax Consultants, Hallandale, FL
Kevin J. Bradshaw, CAE, Wyandotte County Appraiser’s Office, Kansas City, KS
Thomas E. Brannigan, Ryan LLC, Chicago, IL
Michael E. Caufield, Polk County Assessor’s Office, Des Moines, IA
Kevin Daugherty, Trimble Navigation, Carmel, IN
Valerie A. Dunlap, Sangamon County, Springfield, IL
Walter L. Hill, Lincoln County Assessor’s Office, Carrizoza, NM
Sharla A. Logan, Bristol Township, Yorkville, IL
Charity A. Rauschenberg, Hancock County Auditor’s Office, Findlay, OH
Janet C. Spears, CMS, Lincoln County, Lincoln, NC
Philip Western, Office of The Valuer General, Sydney, NSW, Australia

15 Years
Ervine Allen, Breathitt County, Jackson, KY
Robert Ballhorn, Leduc County, Nisku, AB, Canada
Polly S. Cairns, Equity Appraisal Services, Traverse City, MI
Stan C. Duncan, Henderson County North Carolina, Hendersonville, NC
Ronald L. Hickman, Mason County, Point Pleasant, WV
Steven M. Hudson, City of Battle Creek, Battle Creek, MI
Darin D. Krier, Kootenai County Assessor’s Office, Coeur D’Alene, ID
Philip S. Leindecker, Cochise County Assessor’s Office, Bisbee, AZ
John McDonough, City of Woburn, Woburn, MA
James O’Brien, City of Malden, Assessor’s Office, Malden, MA
Marc Sances, Prologis, Boston, MA
Paul A. Tucker, Verizon, Westwood, MA
Jarra L. Underwood, Wayne County Auditor’s Office, Wooster, OH
Kirk E. Wasylki, CAE, TransCanada Pipelines, Calgary, AB, Canada

20 Years
Terry Bishop, Altus Group, Toronto, ON, Canada
Richard Dye, Archer Daniels Midland - Global Tax Department, Decatur, IL
Fred W. Geldmaker, III, Bayer Corporation, Pittsburgh, PA
Randy E. Glover, Snohomish County Assessor’s Office, Everett, WA
Teresa D. Hattemer, RES, Okaloosa, KS
Lora Jorgensen, Polk County Assessor’s Office, Des Moines, IA
Kenneth L. Joyner, RES, AAS, Mecklenburg County, Charlotte, NC
Laurel Kelly, Martin County Property Appraiser’s Office, Stuart, FL
William W McCully, McCully & Associates, Louisville, MS
Ross Mugler, City of Hampton Commissioner of Revenue, Hampton, VA
Joan Righter Price, Montgomery County, Norristown, PA
Robert D Remedio, Mahoning County Auditor’s Office, Youngstown, OH
Jonathan L. Stephens, CAE, Lincoln County, Lincoln, NC

25 Years
Christopher G. Boryk, Town of Patterson, Patterson, NY
Charles R. Henington, Jr, Caddo Parish Assessor’s Office, Shreveport, LA
Kempe Hodges, Attala County, Kosciusko, MS
Mary Rule McGee, Holmes County Tax Collector, Lexington, MS
Cheryl L Romano, Harrison County Assessor’s Office, Clarksburg, WV
Joseph J. Sorrentino, Little Egg Harbor Township, Little Egg Harbor, NJ

30 Years
Mid-Michigan Association of Assessing Officers, Jackson, MI
George E. Bratcher, CAE, George Bratcher Associates, Battle Creek, MI
Howard J. Feyen, CAE, Holland Charter Township, Holland, MI
Fred W. Pearson, Pearson’s Appraisal Service, Richmond, VA
Jeffrey V. Pennington, RES, Pennington Appraisal Service LLC, Norman, OK
Robert A. Ross, Lake County Property Appraiser’s Office, Tavares, FL

35 Years
Diane S. Janning, Carroll County, Carroll, IA

45 Years
Terry V. Brown, Elk County, Independence, KS
Robert B. Mellander, R B Mellander & Associates, Mt Prospect, IL

Call for Articles and Webinars

- Safety procedures in the field
- Burden of proof
- Nonprofits
- Assessment workflows
- Contaminated land
- Economies of scale/streamlining
- Data sharing initiatives
- FOIA requests
- Green buildings
- Highest & best use
- Historical property
- Hospitals/surgical centers
- Mineral rights
- Public relations
- Special assessments
- Tax policy/Tax reform
- Tax collection
- Valuation of Ag properties
- Green buildings & systems
- Alternative energy

To submit article ideas contact Chris Bennett, bennett@iaao.org. To submit webinar ideas contact Robin Parrish, parrish@iaao.org.
Up to the Challenge!

The 2014 IAAO annual golf tournament is moving west under the warm sunny skies of Northern California. In conjunction with the 80th Annual International Conference on Assessment Administration, the 2014 golf outing will be held in the California State Capital, Sacramento. WildHawk Golf Club is located about 20 minutes from downtown conference hotels and is easy to get to by group chartered bus or automobile.

The Sacramento area has more than 50 courses within a 45-minute drive of the hotel. With its distinctive character and challenging design, WildHawk Golf Club has become one of Sacramento’s most sought after public golf courses. Boasting some of the best greens in the area, this 18-hole championship golf course also features four sets of tees, interesting water features, and uniquely shaped and positioned bunkers—all of which add excitement to the golf experience.

Located in south Sacramento, WildHawk offers a fun and challenging round of golf that you won’t find at other area courses. WildHawk also features a course that can be enjoyed by a seasoned golfer or an enthusiastic novice. WildHawk Golf Club will bring out the best in your game.

This course features a driving range, putting green, practice bunker, indoor practice facility, chipping area, and a restaurant and bar to serve your needs. This course was rated four stars out of five from reviews on GolfNow.com.

The outing will be held Sunday, August 24, 2014. Save the date to your calendar. Sign-in and breakfast will begin at 7:00 am, with a shotgun start at 8:00 am. The awards luncheon will be held at WildHawk right after the completion of play. We are able to offer a very competitive entry fee, so slots are expected to fill up quickly. Sign up soon! Rental golf clubs will be available upon request. So come enjoy the warm sunny skies of Sacramento for a day of fun, prizes, and camaraderie.

View the course at www.wildhawkgolf.com. To download the registration form, go to IAAO.org.
Alabama
101—Fundamentals of Real Property Appraisal
Montgomery, September 15–19, 2014
The Center for Governmental Services sponsors the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

Arizona
163—Marshall & Swift Commercial
Phoenix, April 15–17, 2014
551—Valuation of Machinery & Equipment
Phoenix, August 5–7, 2014
300—Fundamentals of Mass Appraisal
Phoenix, November 3–7, 2014
The AZ Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Gorgan 602/372-9218.

Arkansas
402—Tax Policy
Little Rock, May 19–23, 2014
201—Appraisal of Land
Little Rock, September 8–12, 2014
300—Fundamentals of Mass Appraisal
Little Rock, November 17–21, 2014
The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Cleta Hardy 501/324-9104
311—Residential Modeling Concepts
Little Rock, May 5–9, 2014
The Arkansas Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Gorgan 602/372-9218.

Connecticut
102—Income Approach to Valuation
Rocky Hill, September 8–12, 2014
The Connecticut Chapter of IAAO sponsors the offerings listed above. For more details, contact Melinda Fonda 203/988-0883.

Florida
300—Fundamentals of Mass Appraisal
St. Augustine, May 19–23, 2014
311—Residential Modeling Concepts
St. Augustine, May 19–23, 2014
400—Assessment Administration
St. Augustine, May 19–23, 2014
102—Income Approach to Valuation
Panama City Beach, August 4–8, 2014
201—Appraisal of Land, Panama City Beach
August 4–8, 2014
312—Commercial/Industrial Modeling Concepts
Panama City Beach, August 4–8, 2014
402—Tax Policy, Panama City Beach
August 4–8, 2014
504/658-1399.

Indiana
300—Fundamentals of Mass Appraisal
Valparaiso, April 28–May 2, 2014
400—Assessment Administration
Valparaiso, June 2–6, 2014
151—National USPAP
Valparaiso, August 5–7, 2014
101—Fundamentals of Real Property Appraisal
Evansville, August 11–15, 2014
102—Income Approach to Valuation
Huntington, September 15–19, 2014
151—National USPAP
Valparaiso, September 30–October 2, 2014
300—Fundamentals of Mass Appraisal
Sellersburg, October 20–24, 2014
400—Assessment Administration
Indianapolis, December 1–5, 2014
727/588-6856 or via e-mail, millerm@dor.state.fl.us

Kansas
300—Fundamentals of Mass Appraisal
Wichita, May 19–23, 2014
191—National USPAP 7-Hour Update
Wichita, September 29, 2014
311—Residential Modeling Concepts
Wichita, October 13–17, 2014
500—Assessment of Personal Property
Baton Rouge, June 16–18, 2014
601—Cadastral Mapping: Methods & Applications
Baton Rouge, May 19–23, 2014
151—National USPAP
Baton Rouge, June 16–18, 2014
502/564-7191.

Louisiana
112—Income Approach to Valuation II
Baton Rouge, May 19–23, 2014
400—Assessment Administration
Baton Rouge, May 19–23, 2014
601—Cadastral Mapping: Methods & Applications
Baton Rouge, May 19–23, 2014
151—National USPAP
Baton Rouge, June 16–18, 2014
502/564-7191.

Massachusetts
191—National USPAP 7-Hour Update
Needham, April 8, 2014
978/658-3675

NEW YORK
300—Fundamentals of Real Property Appraisal
Wichita, July 21–25, 2014
102—Income Approach to Valuation, Wichita
Wichita, August 18–22, 2014
400—Assessment Administration
Wichita, September 15–19, 2014
The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449

KENTUCKY
102—Income Approach to Valuation
Frankfort, April 21–25, 2014
500—Assessment of Personal Property
Frankfort, June 9–13, 2014
300—Fundamentals of Mass Appraisal
Frankfort, June 23–27, 2014
400—Assessment Administration
Frankfort, July 28–August 1, 2014
102—Income Approach to Valuation
Frankfort, August 18–22, 2014
101—Fundamentals of Real Property Appraisal
Frankfort, September 15–19, 2014
The KY Chapter of IAAO sponsors the offerings listed above. For more details, contact Melissa Klink 502/564-7191.

THE CENTER FOR GOVERNMENTAL SERVICES
Florida
The Center for Governmental Services sponsor the offerings listed above. For more details, contact Charles Henington 316/660-9277.

THE FLORIDA DEPARTMENT OF REVENUE, PROPERTY TAX OVERSIGHT
Florida
The FL Department of Revenue, Property Tax Oversight sponsors the offerings listed above. For more details, contact Meghan Miller 727/588-6856 or via e-mail, millerm@dor.state.fl.us

THE CONNECTICUT CHAPTER OF IAAO
Connecticut
The Connecticut Chapter of IAAO sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.

THE KANSAS DEPARTMENT OF REVENUE, DIVISION OF PROPERTY VALUATION
Kansas
The Kansas Department of Revenue, Division of Property Valuation sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.
<table>
<thead>
<tr>
<th>State</th>
<th>Course Title</th>
<th>Start Date</th>
<th>End Date</th>
<th>Location</th>
<th>Contact Information</th>
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<td>Missouri</td>
<td>400—IAssessment Administration</td>
<td>Blue Springs, July 14–18, 2014</td>
<td>201—IAppraisal of Land</td>
<td>Brentwood, June 2–6, 2014</td>
<td>Sackey Kweku 615/401-3141 or <a href="mailto:jasonc@ext.msstate.edu">jasonc@ext.msstate.edu</a></td>
</tr>
<tr>
<td>Nevada</td>
<td>400—IAssessment Administration</td>
<td>Sparks, May 5–9, 2014</td>
<td>400—IAssessment Administration</td>
<td>Brentwood, June 21–25, 2014</td>
<td>Jason Camp 662/325-3141 or <a href="mailto:jasonc@ext.msstate.edu">jasonc@ext.msstate.edu</a></td>
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<td></td>
<td>191—INational USPAP 7-Hour Update</td>
<td>Concord, July 17, 2014</td>
<td>112—IIncome Approach to Valuation II</td>
<td>Knoxville, August 11–15, 2014</td>
<td>James Woodyard 615/401-7789 or Cristi Moore 615/401-7774</td>
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<tr>
<td></td>
<td>600—IPrinciples &amp; Techniques of Cadastral Mapping</td>
<td>Brentwood, November 3–7, 2014</td>
<td>201—IAppraisal of Land</td>
<td>Brentwood, November 17–21, 2014</td>
<td>The Comptroller of the Treasury, Division of Property Assessments Sponsor the offering listed above. For more details, contact James Woodyard 615/401-7789 or Cristi Moore 615/401-7774.</td>
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<tr>
<td>Texas</td>
<td>101—IFundamentals of Real Property Appraisal</td>
<td>Houston, April 21–25, 2014</td>
<td>102—IIncome Approach to Valuation</td>
<td>Houston, September 8–12, 2014</td>
<td>Thomas Frey 845/798-4991</td>
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<td>400—IAssessment Administration</td>
<td>Austin, October 6–10, 2014</td>
<td>400—IAssessment Administration</td>
<td>Austin, October 13–17, 2014</td>
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<td>Austin, October 13–17, 2014</td>
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<td>102—IIncome Approach to Valuation</td>
<td>Austin, December 8–12, 2014</td>
<td>112—IIncome Approach to Valuation II</td>
<td>Houston, December 8–12, 2014</td>
<td>The Texas Assessor and Listers Association sponsor the offering listed above. For more details, contact John Vickery 802/865-7112.</td>
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**Wyoming**

252—Valuing Property Affected by Environmental Contamination
Casper, September 17–19, 2014

201—Appraisal of Land
Cheyenne, October 20–24, 2014

The Wyoming Department of Revenue sponsors the offerings listed above. For more details, contact Alan Lemaster 307/777-3450

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## Course 101—Fundamentals of Real Property Appraisal
- **April 21–25, 2014, Texas (Houston)**
- **May 12–16, 2014, Ohio (Logan)**
- **May 19–23, 2014, Mississippi (Jackson)**
- **June 9–13, 2014, Virginia (Richmond)**
- **July 14–18, 2014, New Hampshire (Concord)**
- **July 21–25, 2014, Kansas (Wichita)**
- **August 11–15, 2014, Tennessee (Knoxville)**
- **August 11–15, 2014, Indiana (Evansville)**
- **September 15–19, 2014, Alabama (Montgomery)**
- **September 15–19, 2014, Kentucky (Frankfort)**
- **September 22–26, 2014, Wyoming (Casper)**
- **October 13–17, 2014, Texas (Austin)**

## Course 102—Income Approach to Valuation
- **April 21–25, 2014, Tennessee (Brentwood)**
- **April 21–25, 2014, Kentucky (Frankfort)**
- **May 12–16, 2014, Kansas (Olathe)**
- **May 12–16, 2014, New Hampshire (Concord)**
- **June 9–13, 2014, Virginia (Richmond)**
- **July 7–11, 2014, Ohio (Akron)**
- **July 7–11, 2014, Kansas (Topeka)**
- **August 4–8, 2014, Florida (Panama City Beach)**
- **August 18–22, 2014, Kentucky (Frankfort)**
- **August 18–22, 2014, Kansas (Wichita)**
- **September 8–12, 2014, Texas (Houston)**
- **September 8–12, 2014, Connecticut (Rocky Hill)**
- **September 15–19, 2014, Minnesota (Plymouth)**
- **September 15–19, 2014, Indiana (Huntington)**
- **September 29–October 3, 2014, Vermont (White River Junction)**

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**Course 112—Income Approach to Valuation II**
- **May 19–23, 2014, Ohio (Delaware)**
- **May 19–23, 2014, Louisiana (Baton Rouge)**
- **June 9–13, 2014, Virginia (Richmond)**
- **September 8–12, 2014, Tennessee (Brentwood)**
- **December 8–12, 2014, Texas (Houston)**

**Workshop 151—National USPAP**
- **June 16–18, 2014, Louisiana (Baton Rouge)**
- **June 18–20, 2014, Louisiana (Baton Rouge)**
- **August 5–7, 2014, Indiana (Sellersburg)**
- **September 30–October 2, 2014 Indiana (Valparaiso)**
- **October 13–14, 2014, Texas (Houston)**

**Workshop 163—Marshall & Swift Commercial**
- **April 15–17, 2014, Arizona (Phoenix)**

**Workshop 191—National USPAP 7-Hour Update**
- **April 8, 2014, Massachusetts (Needham)**
- **July 17, 2014, New Hampshire (Concord)**
- **September 29, 2014, Kansas (Wichita)**
- **October 15, 2014, Texas (Houston)**

**Course 201—Appraisal of Land**
- **June 9–13, 2014, Virginia (Richmond)**
- **August 4–8, 2014, Florida (Panama City Beach)**
- **September 8–12, 2014, Kansas (Olathe)**
- **September 8–12, 2014, Arkansas (Little Rock)**
- **October 20–24, 2014, Wyoming (Cheyenne)**
- **October 27–31, 2014, Ohio (Moraine)**
- **November 17–21, 2014, Tennessee (Brentwood)**

252—Valuing Property Affected by Environmental Contamination
Casper, September 17–19, 2014

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**Course 300—Fundamentals of Mass Appraisal**
- **September 17–19, 2014, Wyoming**

**Course 312—Commercial/Industrial Modeling Concepts**
- **June 9–13, 2014, Virginia (Richmond)**
- **August 4–8, 2014, Florida (Panama City Beach)**

**Course 331—Mass Appraisal Practices and Procedures**
- **June 9–13, 2014, Virginia (Richmond)**
- **August 18–22, 2014, Kansas (Olathe)**
- **November 3–7, 2014, Texas (Houston)**

**Course 400—Assessment Administration**
- **May 5–9, 2014, Nevada (Sparks)**
- **May 19–23, 2014, Louisiana (Baton Rouge)**
- **May 19–23, 2014, Florida (St. Augustine)**
- **June 2–6, 2014, Tennessee (Brentwood)**
- **June 2–6, 2014, Indiana (Valparaiso)**
- **June 9–13, 2014, Virginia (Richmond)**
- **July 14–18, 2014, Missouri (Blue Springs)**
- **August 28–August 1, 2014, Kentucky (Frankfort)**
- **August 18–22, 2014, North Carolina (Chapel Hill)**
- **September 15–19, 2014, Kansas (Wichita)**
- **October 6–10, 2014, Texas (Austin)**
- **December 1–5, 2014, Indiana (Indianapolis)**

**Course 402—Tax Policy**
- **May 19–23, 2014, Arkansas (Little Rock)**
- **June 9–13, 2014, Virginia (Richmond)**
- **August 4–8, 2014, Florida (Panama City Beach)**
- **October 6–10, 2014, Missouri (Blue Springs)**

**Workshop 452—Fundamentals of Assessment Ratio Studies**
- **November 17–21, 2014, Arkansas (Little Rock)**

**Workshop 551—Valuation of Machinery & Equipment**
- **August 5–7, 2014, Arizona (Phoenix)**

**Course 600—Principles & Techniques of Cadastral Mapping**
- **May 19–23, 2014, Florida (St. Augustine)**
- **June 9–13, 2014, Virginia (Richmond)**
- **June 23–27, 2014, North Carolina (Chapel Hill)**
- **October 13–17, 2014, Kansas (Wichita)**
- **October 20–24, 2014, Tennessee (Knoxville)**
- **October 20–24, 2014, Minnesota (Plymouth)**

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**Appraisal Course 101—Fundamentals of Real Property Appraisal**
Casper, September 17–19, 2014

The Wyoming Department of Revenue sponsors the offerings listed above. For more details, contact Alan Lemaster 307/777-3450.
The Appraisal Foundation Seeks Professionals For Newly Created National Talent Pool

Panelists will work closely with the Appraisal Practices Board

The Appraisal Practices Board (APB) of The Appraisal Foundation is seeking valuation professionals for a national talent pool to serve as a resource to the Board as it develops future voluntary guidance on generally recognized valuation methods and techniques.

Under the direction of the APB, those chosen as subject matter experts will research recognized texts, journals, articles, educational offerings and other resources in order to provide voluntary guidance on emerging or complex issues. Subject matter experts are not compensated for their time but are recognized in all guidance issued by the APB, which are known as Valuation Advisories. Examples of adopted Valuation Advisories include:

- Identification of Contributory Assets and Calculation of Economic Rents
- Adjusting Comparable Sales for Seller Concessions
- Residential Appraising in a Declining Market
- Identifying Comparable Properties
- Identifying Comparable Properties in Automated Valuation Models for Mass Appraisal

Topics under consideration by the APB include:

- Collection and Verification of Sales Data
- The Valuation of Customer-Related Assets (Business Valuation)
- The Valuation of Green Buildings:
  - Background and Core Competency
  - Residential Green Buildings
  - Non-Residential Green Buildings
- Market Participant Acquisition Premiums (Control Premiums) (Business Valuation)
- Contingent Consideration (Business Valuation)

If you are willing to share your expertise, be part of a broader conversation, and receive recognition for your contributions, click here for an application.

Questions? Please contact Staci Steward, Practices Board Administrator (staci@appraisalfoundation.org or 202.624.3052) with questions or if you would like additional information.
IAAO Technical Assistance: Objective · Professional · Affordable

IAAO provides assistance in the following areas:

- Appraisal Process and Techniques—guidelines for real and personal property valuation, evaluation of manuals and cost schedules, mapping requisites, data systems, assessment cycle, integrating GIS and CAMA systems, benchmarking
- General Assessment Administration—personnel requirements, systems, internal controls and management procedures, determining resource availability, development of RFPs
- Mapping—compliance with standards, contractor selection, integration of digital mapping technology
- Reappraisal Program—determination of need, method of implementation, determining whether an outside appraisal firm is required, program supervision, remote sensing technology and quality control
- Personnel—standards for selection, compensation, training and certification, candidate testing, examination development

- Public Relations—outreach programs, satisfaction surveys, streamlining of public access to assessment data
- Quality Assurance—assessment standards, ratio studies, jurisdictional revaluation, review of income-producing properties, appeals
- Record Maintenance—assessment and tax roll management, transition to a digital environment, quality control
- Audit—staffing levels and resources, environmental contamination policies, valuation applications, best practices
- Tax Policy—drafting state legislation, defining exemptions and credits, evaluating property tax burden

IAAO does not undertake technical assistance projects in the following areas: reassessment or mass appraisal projects; individual appraisals or assessments; or studies not approved by responsible assessment officials. For those seeking help with an individual appraisal project, IAAO may be able to provide referrals.

IAAO provides technical assistance services only at the request of the head of the agency involved. For further information on the scope and cost of such services, please contact IAAO Headquarters. All inquiries are confidential and without obligation.

E-mail: technicalassistance@iaao.org

IAAO On-Demand Webinars

WEBINARS FOR PURCHASE

2014
The Elusive Overall Cap Rate
Peter Korpacz

Subsidized Housing—Valuation Options May Seem Closer Than They Appear
Brad Eldridge and Kevin Bradshaw, CAE
The State of the U.S. Real Estate Market: Fourth Quarter 2013 Market Update
Peter Korpacz
Webinar Double-Header:
Defending a Commercial Assessment Using the Three Approaches
Edward Martinez, James Siebers, and Steve Miner
Obsolescence Impacting Personal Property: Considerations in the Current Economy
Todd Barron and Arline Broome
Condominium Assessment: Issues and Answers
Scott Winter, CAE, RES
Golf Course Valuation: Identifying and Isolating the Real Estate
Douglas Main
The State of the U.S. Real Estate Market — Second Quarter 2013
Peter Korpacz

Valuation of Hospitals and Surgical Centers
Colleen Blumenthal
Nursing and Senior Housing Valuation Techniques and Trends
Alan Plush

2013
Cash Modeling in an Accrual World
John Ryder, Ed Beisner, and David Provost
Double-Header:
Cell Tower Valuation
Walt Woodward and Randy Scott
Intangibles in Commercial Properties
Mark T. Kenney
Wind Farms 101
Wade Patterson and Gary Snyder, RES
Foreclosure Sales and the Mass Appraisal Process
Scott Winter, RES
It’s Time for a Roundup — The Appeals Have Stampeded!
David Boisvert
The Good, the Bad, and the Ugly of Assessment Policies and Practices
Steve Van Sant and Alan Dornfest, AAS

FREE WEBINARS

Working with the Media—Crafting a Positive Message for Your Jurisdiction
Manny Gallegos and Chris Bennett
The Face of Customer Service in the Assessment Office
Tiffany Seward and Tina Morton
Preparing for the PPS Case Study Exam
Kirk Boone, PPS
The History of Mapping
Richard Norejko, CMS
Doing More With Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction
Robert Turner
Train The Brain: Creating Sustainable and Affordable Online Training in the Assessment Office
Tina Morton and Tiffany Seward

Visit IAAO.org Marketplace for all available webinars. Free webinars are available for download at IAAO.org under Webinars/Past Webinars
Raymond E. Beattie, Jr., Assessor for the Town of West Warwick, Rhode Island, celebrates a landmark 60th birthday by reading F&E to friends while enjoying the Florida sun. Congratulations on the BIG 60 Ray, and thanks for bringing us a "Ray" of sunshine on a cloudy day. (I to r) Sheila Crapo, Ray Beattie, Edye McCarthy, Ed Crapo, and Karen Beattie.

Keeping with the sunshine theme, Bill Marchand, Chief Deputy Assessor for the City of Norfolk, Virginia, reads F&E on the beach in Hollywood, Florida, while chairing a Technical Standards Committee meeting and visiting the site of the IAAO/IPTI Seminar, Challenges in the Valuation of Unique and Leisure Properties, which was held last November.

Alex Hepp of EagleView/Pictometry and Tony Lindauer, Property Valuation Administrator at Jefferson County PVA, Louisville, Kentucky, read F&E at the historic Knibbe Ranch outside San Antonio, Texas. They were attending the Pictometry FutureView Conference and decided to take the bull by the horns. The specialty of the Knibbe Ranch is raising hybrid F-1 Tiger Stripes (a cross between purebred Hereford cattle and purebred Brahman cattle). The ranch still keeps a few classic Longhorns around such as Red Neck, a Longhorn with an impressive personality and horns to match.
IAAO Financial Assistance

**IAAO Scholarship Funding**

- IAAO Scholarship Fund
- Jeff Hunt, CAE, Memorial Candidates Trust
- Timothy N. Hagemann Memorial Membership Trust
- Friends of the Paul V. Corusy Library Trust

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

**IAAO Hardship Grants**

IAAO members who demonstrate financial need and meet application criteria can apply for a Hardship Grant, which covers a need not met by other assistance programs. The Hardship Grant process is confidential and recipients are informed in a timely manner. Grant award amounts are as follows:

- IAAO Regular member $100 (member pays remaining $75)
- IAAO Associate member $100 (member pays remaining $80)

Glossary for Property Appraisal and Assessment

The Technical Standards Committee is considering revisions to the *Glossary for Property Appraisal and Assessment* beginning April 24 and continuing throughout the year.

The committee is requesting suggestions on existing terms that may need revision. If you are aware of terms that could benefit from an updated definition please notify the committee by sending an e-mail to Chris Bennett, bennett@iaao.org.

Include the glossary term(s) in question and, optionally, a proposed new definition or statement about why the current definition needs improvement. The committee is reviewing *existing terms* only at this time.

To access the digital edition of the glossary go to IAAO.org and select Publications/Glossary from the Resources dropdown menu.

**Not a member of IAAO?**

Join now and save on conference registration and more.

IAAO is the internationally recognized leader for mass appraisal standards. Through your membership in IAAO, you have access to a wide array of valuable benefits designed to enhance professional knowledge and career opportunities:

- Access to the IAAO Library and thousands of books, articles, government documents, and linked databases
- Member discount to the McKISSOCK online USPAP course
- The opportunity to earn an internationally recognized IAAO professional designation
- The ability to connect and share information with colleagues using AssessorNET the online discussion forum
- Subscriptions to the monthly *Fair & Equitable*, the quarterly *Journal of Property Tax Assessment & Administration*, and the bi-monthly e-newsletter *Assessing Info*
- Registration discounts on IAAO webinars, seminars, and annual conference
- Discounts on IAAO books and multimedia in the Marketplace

**Why would you not want to join?**
A Helping Hand Can Make a Difference

A Helping Hand Can Make a Difference
At one time or another all of us have needed assistance to accomplish goals or simply get through the day. Whether it is a helping hand offered to complete a task, a much-needed shoulder for support, or financial aid to meet an educational goal, assistance in any form is a pleasant surprise and something to be appreciated.

My parents taught me to never be too proud or too afraid to ask for help and to always be prepared to help others or assist in a worthwhile cause. They also taught me that one does not necessarily need to wait until asked to help out. Being helpful can be accomplished in many small ways—the smallest considerations can make a big difference.

IAAO is prepared to help its members and be there for them whenever possible.

Example 1: Help with IAAO Dues
Say your IAAO membership renewal is due. In the past the jurisdiction has paid for it, but the budget has been cut and no funds are available. Suddenly, the responsibility for maintaining membership and its associated benefits falls to you.

The cost is only $175, but meanwhile your life is going on around you—a home mortgage, an unexpected car repair, a child’s broken glasses, and the hot water heater that abruptly died and must be replaced. All of a sudden the expenses are adding up and that $175 renewal fee might as well be $175,000 because you simply can’t afford it now. What can you possibly do?

One option is to go to IAAO.org and download an application for the Timothy Hagemann Fund, which could cover the entire cost of membership renewal.

Example 2: Financial Assistance with Courses
Say the County Board of Commissioners has expressed concern about an upcoming equalization hearing, in which the assessed value of a $6-million property is in question. The board does not want to lose that taxable value and associated revenues. You explain that you are well qualified to defend the value, as reflected by your IAAO designation.

Guess what? The outcome of the hearing was that your value was upheld and the county won!

However, when you inform the commissioners that continuing education hours are required to maintain your designation, the commissioners and finance office explain that budgets were cut across the board and there is no funding for the courses. The commissioners then agree to cover your time out of the office if you can find funding for the course.

You are in luck. The IAAO Scholarship Fund is available to all members who need financial assistance. The fund covers educational offerings provided by IAAO. Simply complete the easy-to-fill-out application form and submit it online. Within two weeks you will be advised whether you have received a scholarship that will pay for that essential course.

Example 3: Funds for Conference Attendance
Say you are in charge of equipment for the office and in the market for new and modern equipment that will assist staff appraisers in performing their duties more quickly and efficiently. You know that the best place to look for that equipment is in the exhibit hall at the IAAO Annual Conference. However, some of your coworkers have already used the office’s budgeted travel funds for their appraisal education and there isn’t enough left to cover all of your conference expenses. Your supervisor tells you that if you pay the conference registration fee, the office will pick up the rest of the expenses. You believe it is doable, but that same day, your husband is involved in a car accident. For a variety of reasons, he will not draw an income while he is recovering. Where are you going to get the funds to pay for registration? Log on to IAAO.org and apply to the Barbara Brunner Fund for a scholarship for the IAAO Annual Conference.

Wait, There’s More...
The Jeff Hunt Memorial Candidates Fund is available to IAAO designation candidates who need financial assistance to complete the designation requirements.

Also available is the Friends of the Paul V. Corusy Library Trust, which awards grants for research in the appraisal field. All these scholarship funds can be applied for at IAAO.org. The applications are short and easy to complete.

Some funds are financed through the operating budget, and others are funded strictly through donations. All are provided as a way to help members achieve their goals.

IAAO is prepared to assist its members when a helping hand is needed. Take advantage of this opportunity to help yourself.
Always there. Empowering public sector property appraisal and tax professionals to achieve data accuracy, eliminate manual processes, calculate defendable values and assure compliance with current tax laws. Visit tylerTech.com or email us at info@tylerTech.com to see how we can empower you.