Valuing Rural Lands from the Ground Up: A Case Study in Establishing a Rural Land Registration and Cadastre System in Anhui Province, China

Christopher Barlow

The Coefficient of Price-Related Bias: A Measure of Vertical Equity

Robert J. Gloudemans
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From the President
Bruce Woodzell

Rest is not idleness, and to lie sometimes on the grass on a summer day listening to the murmur of water, or watching the clouds float across the sky, is hardly a waste of time.

—John Lubbock

Dear IAAO Members,

Sometimes you just need a rest. Don’t get me wrong, I’ve had a wonderful time attending various state, provincial, and regional assessment conferences over the past seven months. However, I can truthfully say it is good to be home for a few weeks. Being with family and friends and working on the jungle that was once my yard have helped me relax and prepare for the remainder of my term as President.

Back to IAAO business—on June 21, the Executive Board held a teleconference to discuss and consider approval of the following two items:

• A current vacancy on the Executive Board for the Region 2 representative.

Article IV, Section 5 of the IAAO Constitution states, “Whenever a vacancy on the Executive Board occurs, except in the office of President-Elect, the President may appoint any regular member in good standing to fill said vacancy, subject to the approval of the Executive Board.”

After careful consideration and thorough discussion, the Executive Board voted unanimously to appoint Carol Kuehn to fill the vacancy on the Executive Board. Carol is a long-standing IAAO member, having served IAAO as an Executive Board member, Executive Board Officer, IAAO President, Chair of the Planning and Rules Committee, and 2011 Chair of the Councils and Sections Special Committee. Congratulations Carol, and welcome back to the Executive Board.

• Project plan 2011-3ED-471, a distance-learning initiative, submitted by the Education Subcommittee.

The Executive Board approved a project plan to translate the Fundamentals of Assessment Ratio Studies workshop to an online format using an experienced distance-learning vendor, eLogic. The plan was approved with the understanding that the Education Subcommittee would work with the Instructor Relations Subcommittee to identify and resolve any issues identified by that committee, and also to return to the board with detailed financial impact information at the appropriate time.

In July, I was fortunate to once again attend the annual conference of the Georgia Association of Assessing Officials (GAAO) on Jekyll Island, Georgia. In addition to having many good friends at GAAO, I have observed firsthand that the GAAO conference always has a full educational program and ample opportunities for assessment officials to network with their peers. I can assure you that they also relish the social aspects of the conference: the ice cream social, karaoke, bingo, live auction, fireworks over the Atlantic, and a closing banquet.

On Thursday, July 21, Executive Board members arrived in Minneapolis, Minnesota, for their third regularly scheduled Executive Board meeting of 2011. Thanks to the Minnesota Association of Assessing Officers for inviting us to attend a major league baseball game. We watched the Minnesota Twins versus the Detroit Tigers, and thoroughly enjoyed being at the newly built Target Field. That Friday morning, the board tried out its newest innova-

(continued on page 28)
The concept of vertical equity, which relates to the relationship between assessment levels and value ranges, has long been an area of interest and concern to both assessors and taxpayers. The only recognized measure or gauge of vertical equity currently available to assessors is the price-related differential (PRD). The profession has grappled with the measure. On the one hand, it has been incorporated into IAAO standards and training materials. On the other hand, assessment professionals warn that it is biased, is subject to sampling error and outliers, and should be supplemented by statistical testing. Most importantly, unlike measures of central tendency or the coefficient of dispersion (COD), the PRD does not provide a meaningful gauge of what it purports to measure. What does a PRD of 1.05 really mean and how much worse is it than a PRD of 1.03?

This article introduces a supplemental measure of vertical equity termed the coefficient of price-related bias (PRB). Importantly, it measures the percentage relationship between property values and assessment ratios and indicates by what percentage assessment levels change whenever property values are doubled (or halved). It also addresses technical deficiencies in the PRD and quantifies the statistical significance of any indicated inequities.

**Background and Prior Research**

Assessing officials have long been concerned with what has become known as *vertical equity*, that is, equity in the assessment of low- and high-value properties. However, the first attempt to measure vertical equity appears to be the *Census of Governments* quinquennial ratio studies of metropolitan and selected small jurisdictions conducted from 1957 to 1982 (Denne 2011). The U.S. Census Bureau first introduced the PRD in its 1957 study and reported it in each of the five succeeding studies. The 1982 report describes it as follows:

*To obtain some notion of any association, within a jurisdiction, between levels of assessed values and particular property sales price ranges, a price-related differential is calculated. This was done only for single-family residential property…. This measure results from dividing the mean of the assessment ratios involved by the aggregate assessment-sales price ratio for the same sales.* (U.S. Department of Commerce, U.S. Census Bureau 1984, XLIII)

The PRD, as the measure came to be known, was thus intended to provide only a rough measure of any association between assessment levels and price levels. Measures below 1.00 suggested assessment progressivity, in which low-value properties were under-assessed relative to high-value properties. Measures above 1.00 suggested assessment regressivity, in which high-value properties were under-assessed relative to low-value properties.

Some researchers recognized that the PRD contained a downward bias, because the mean ratio is biased to the high side. *Improving Real Property Assessment: A Reference Manual* (Almy, Gloudemans, and Denne 1978, 126–128), the first textbook on mass appraisal, and its successors explained and illustrated the bias (Eckert, Gloudemans, and Almy 1990, 528–529, 539–540; Gloudemans 1999,
of which are nicely summarized in Sirmans, Diskan, and Friday (1995). More recent contributions include De Cesare and Ruddock (1998), Jensen (2009), Moore and Myers (2010), and McMillen (2011).

The 1990 Standard on Ratio Studies (IAAO 1990, 24–25) set forth a standard for the PRD of 0.98 to 1.03, explaining that

The reason this range is not centered on 1.00 relates to an inherent upward bias in the arithmetic mean (numerator in the PRD) that does not equally affect the weighted mean (denominator in the PRD).

The standard warned that

When samples are small, have high dispersion, or include properties with extreme value, the PRD may not provide an accurate indication of assessment regressivity or progressivity.

It also added that

It is good practice to perform an appropriate statistical test for price-related biases before concluding that they exist...

The 0.98 and 1.03 standards were carried over to the 1999 and 2007 IAAO standards on ratio studies (IAAO 1999 and 2007), as were the admonitions about the potential unreliability of the PRD and the need for appropriate testing. In fact, the 2007 standard added the warning that

The price-related differential (PRD) and weighted mean are sensitive to sales with high prices even if the ratios on higher priced sales do not appear unusual relative to other sales. (IAAO 2007, 11)

Appropriate statistical tests for regressivity listed in the 1990, 1999, and 2007 standards are correlation or regression analysis and the nonparametric Spearman-Rank test. Their application to testing for vertical equity is explained in Almy, Gloudemans, and Denne (1978), Eckert, Gloudemans, and Almy (1990), and Gloudemans (1999).

The Need for a More Meaningful Measure

Obviously, assessment officials have been long concerned with the issue of price-related biases and have sought a meaningful measure of its incidence. Still, the only measure or gauge of price-related biases that has been put forth is the PRD, for which numbers higher than 1.00 indicate increasing regressivity and numbers lower than 1.00 indicate increasing progressivity. But, aside from caveats that the measure is biased and may not be reliable, what does a PRD of a given value, say 1.03, really mean? Or how bad is a PRD of 0.95, 1.05, or 1.15?

The problem is not that the PRD is meaningless. It is simply what its originators meant it to be—an easy-to-calculate measure that provides “some notion of any association” between assessment ratios and property value. While the PRD stands as a familiar first indicator of price-related bias, assessors would benefit from a more meaningful supplemental measure. Just as assessors use multiple measures of central tendency and dispersion, so too they could use additional measures of vertical equity.

While helpful in testing the null hypothesis of no price-related bias, tests indicate only whether it can be concluded that some regressivity or progressivity is measured. The bias may be egregious or it may be benign, as it is well known that even the smallest of differences or relationships can be found statistically significant if sample size is large enough.

Is there a measure that, like the COD, provides a meaningful gauge of vertical equity and, if possible, also lends itself to statistical testing if the gauge enters the warning zone?
The Coefficient of Price-Related Bias

The coefficient of price-related bias provides one such measure. It measures the percentage increase (decrease) in assessment ratios relative to the percentage increase in property values. For example, a coefficient of 0.022 indicates that assessment ratios increase by 2.2 percent whenever values double (increase by 100 percent). A coefficient of −0.055 indicates that assessment ratios fall by 5.5 percent when values double.

The coefficient is obtained by regressing percentage differences from the median assessment ratio on percentage differences from the median value. The regression coefficient, which can be termed the coefficient of price-related bias (PRB), quantifies the relationship between property values and assessment levels. The dependent variable in the analysis is

\[(\text{ratio} – \text{median ratio}) ÷ \text{median ratio}\]

For example, if the median ratio is 0.92, the dependent variable corresponding to a ratio of 1.05 would be

\[0.13 ÷ 0.92 = 0.141\]

The independent variable makes use of a property value proxy (abbreviated value below) computed as follows:

\[\text{LN}(\text{value}) ÷ 0.693\]

where value = 0.50 × appraised value + 0.50 × sale price. If the appraisal level is not close to 1.00, appraised values can be divided by the median ratio to ensure that they receive equal weight with sale prices.

The property value proxy is computed as one-half of (time-adjusted) sale price plus one-half of appraised value to minimize statistical bias that would overstate the degree of regressivity (or understate the degree of progressivity). If sale prices were used as the value proxy, sale prices that occurred on the high side of market value would result in somewhat high estimates of value and somewhat low assessment ratios (since sale price is the denominator of the ratios). This would result in a false indicator of assessment regressivity. If a property sold on the low side of market value, the value proxy would be pulled downward and the assessment ratio upward, again creating a regressivity bias. This well-known errors in variables problem is the same phenomenon that creates an upward bias in the mean assessment ratio and PRD. If appraised values were substituted as the value proxy, just the opposite would occur, resulting in a bias toward progressivity. While averaging sale prices and appraised values is not a perfect solution, it significantly reduces the bias (to the extent that assessments and sale prices have the same randomness or stochasticity, the bias is reduced toward zero).

The use of logarithms converts the value proxy to percentages and division by 0.693 (the natural logarithm of 2) permits each doubling of value to be associated with an increment of 1, as illustrated in table 1.

Table 1. Illustration of independent variable for PRB regression

<table>
<thead>
<tr>
<th>Value</th>
<th>LN(Value) ÷ .693</th>
</tr>
</thead>
<tbody>
<tr>
<td>50,000</td>
<td>15.613</td>
</tr>
<tr>
<td>100,000</td>
<td>16.613</td>
</tr>
<tr>
<td>200,000</td>
<td>17.613</td>
</tr>
<tr>
<td>400,000</td>
<td>18.613</td>
</tr>
<tr>
<td>800,000</td>
<td>19.613</td>
</tr>
</tbody>
</table>

Besides capturing percentage changes, the use of logarithms has the advantage of minimizing the effect of any outliers. Notice, for example, the tighter distribution of the right-hand column in the table versus the left-hand column.

The PRB indicates the percentage by which assessment ratios change as value changes by one unit, that is, is doubled or halved. Thus a PRB of 0.016 would indicate, for example, that ratios increase by 1.6 percent whenever values double (mild progressivity) and a PRB of −0.065 would indicate that ratios fall by 6.5 percent whenever values double (regressivity).

The analysis also quantifies the statistical strength or significance of the relationship. A PRB coefficient not significantly different from zero indicates that the null hypothesis of no price-related bias cannot be rejected. PRB coefficients that differ from zero by meaningful amounts and that are statistically significant warrant attention. Price-related bias may be noted when (a) the PRB coefficient is less than −0.03 or greater than 0.03 and (b) the relationship is statistically significant at the 95 percent confidence level. Coefficients below −0.05 or greater than 0.05 could be viewed with concern, again assuming they are significant at the 95 percent confidence level.

Calculation Example

Figures 1 and 2 and table 2 present an example of the PRB calculation for a sample of 30 sales with a median assessment-sales ratio (ASR) of 0.841, COD of .087, and PRD of 1.030. Because the median is meaningfully different from 1.00, the value proxy is computed as 0.50 of sale price (SP) + 0.50 of appraised value (AV) divided by the median ratio:

\[\text{Value} = 0.50 \times SP + 0.50 \times (AV ÷ \text{Median})\]

The independent variable in the analysis is the natural logarithm of the value proxy divided by 0.693. The dependent variable is (ASR − Median) ÷ Median.

Regression of (ASR − Median) ÷ Median on LN(Value) ÷ 0.693 produces a PRB coefficient of −0.136, indicating that ratios decrease by 13.6 percent each time value doubles. The t-value of −4.476 and significance value of .000
confirm the statistical significance of the relationship.

Figures 1 and 2 illustrate the relationships. Figure 1 plots assessment ratios against the value proxy; as value increases, ratios fall. Figure 2 converts the relationship to percentages. Each increase of 1.00 on the horizontal axis (e.g., from 17.50 to 18.50) represents a doubling of value. When values double, the vertical axis falls from values generally above zero to values generally below zero. Although figure 1 is all that is needed to visualize the relationship between value and ratios, figure 2 is presented to illustrate calculation of the PRB coefficient, which represents the slope of the regression when fit to the data points (in this case, −0.136).

PRB analyses can be produced with a spreadsheet program, as illustrated in table 2, or with a statistical package like SPSS. Figure 3 contains SPSS syntax for computing traditional ratio statistics, the PRB, and a graph of ratios with the value proxy for the 30 sales shown in table 2 (aside from comments, the program is only 10 lines). The regression command produces the output shown in table 3.

<table>
<thead>
<tr>
<th>Table 2. Example of PRB calculation</th>
</tr>
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<tbody>
<tr>
<td>(1)</td>
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<tr>
<td>---</td>
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<tr>
<td>Sale</td>
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<td>30</td>
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<tr>
<td>Sum</td>
</tr>
</tbody>
</table>

Empirical Results

PRB analyses were conducted for a very large assessment agency that had completed a revaluation of both urban and sparsely populated rural areas. The revaluation covered 66 residential market areas with sample sizes ranging from less than 100 to more than 2,500 time-adjusted sales. Sixteen of the 66 market areas (24 percent) contained PRB coefficients outside of −0.05 to 0.05 that were significant at the 95 percent confidence level. Five were less than −0.10 or greater than 0.10. All other areas had PRB coefficients that were between −0.05 and 0.05 or were insignificant at the 95 percent confidence level.
Interestingly, most market areas that were significant at the 95 percent confidence level had coefficients that fell between \(-0.05\) and 0.05. In fact, a number fell within a tight range of \(-0.03\) to 0.03, illustrating that statistical significance does not necessarily imply cause for concern.

The primary advantage of the PRB is that it provides a meaningful gauge of vertical equity, as well as the statistical strength of any relationship. Assessment administrators can then address any indicated problem areas with confidence in the meaningfulness of results and need for further investigation or action.

Finally, note that, like the PRD, the PRB can be affected by heteroscedasticity, that is, an increase in the dispersion of the dependent variable (ratios) over the range of the independent variable (value); see Jensen (2011). Serious cases of heteroscedasticity, which can skew results, can be noted by plotting ratios against value as part of the PRB analysis.

**Summary and Conclusions**

For many years the PRD has provided the only gauge of vertical bias available to assessors. While easy to calculate, the PRD suffers in a number of respects,

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**Figure 1.** PRB plot of assessment ratios against value proxy

![Figure 1](image)

**Figure 2.** PRB plot of assessment ratios against value proxy as percentages

![Figure 2](image)

**Figure 3.** SPSS syntax for computing PRB

```spss
*RATIO O STATI STI CS.
RATIO STATS AV WH SP/ PRI NT=MEDI AN MEAN WGT MEAN M N MAX PRD COD.
*SAVI NG MEDI AN RATIO O.
COMPUTE DATASET=1.
COMPUTE RATIO=AV/SP.
AGGREGATE OUTFILE= C:\TEMP\TEMP. SAV’/ BREAK=DATASET/ MEDI AN_RATI O=MEDI AN( RATIO O).
MATCH FILES FILE=*/TABLE=’C:\TEMP\TEMP. SAV’/ BY=DATASET.
*DEPENDENT VARI ABLE - PCT DIF FERENCE FROM MEDI AN RATIO O.
COMPUTE PCT_DIF F=(RATIO O-MEDI AN_RATI O)/MEDI AN_RATI O.
*I NDEPENDENT VARI ABLE - LN(VALUE/MEDI AN) / 0.693.
COMPUTE VALUE=.50*(AV/MEDI AN_RATI O)+.50*SP.
COMPUTE LN_VALUE=LN(VALUE) / 0.693.
GRAPH/ SCATTER=VALUE WT RATIO O.
REGRESSI ON/ DEP=PCT_DIF F/ ENTER=LN_VALUE.
```
the most important being that it lacks intuitive appeal and meaningfulness. It is also suffers measurement bias, can be skewed by outliers, and does not lend itself to statistical testing.

Although the PRD will undoubtedly continue to provide a familiar, first-line indicator of vertical bias, the PRB coefficient provides a more meaningful and reliable measure that can either supplement or be used in place of the PRD. Ideally, a measure of vertical equity would quantify the relationship between percentage changes in value and assessment ratios. The PRB coefficient does so. It also addresses the bias problem, minimizes the effect of outliers, and measures the statistical significance of any indicated inequities.

References

Robert J. Gloudemans is an internationally recognized expert in the area of mass appraisal and modeling. He is a partner in the firm Almy, Gloudemans, Jacobs & Denne. He is coauthor of the soon-to-be-published IAAO book Fundamentals of Mass Appraisal, and he has contributed numerous articles to the Journal of Property Tax Assessment & Administration. He currently serves on the Technical Standards Committee.

Comments on articles that appear in Fair & Equitable can be sent to Chris Bennett, bennett@iaao.org. All letters to the editor become the property of IAAO and are subject to editing for length and for appropriate content.
It was mid-September 2010 and the rice fields of Yangwan village were tall and dark green and nearing harvest time. Thunderstorms were blasting the countryside, putting a real damper on efforts to map rural parcels and collect farmers’ household information. I stood outside of a small collective village meeting hall where nearly ten months earlier in the cool brown days of November, International Land Systems (ILS), Inc., in collaboration with the provincial Anhui Agriculture Commission (AAC), had kicked off a pilot project to develop a new rural land registration and cadastre mapping project.

Much progress had been made since that time, but on this particular September day, with rain from a typhoon lashing the countryside for five straight days, field work faced a significant rain delay. In the 100-square-foot Yangwan village meeting hall, farmers crowded around a small table. On a village parcel map created by the project team, they were identifying their homes and also their agriculture parcels. The rain hadn’t dampened their excitement, however. This was the first time they had seen a satellite-based view of their village. It was a unique perspective of their community—of their world. And they were eager to point out the lands they had contract rights to, so these land parcels could be registered, certified by the county government, and then stored digitally in ILS LRS, a land registration system. This was the first time this per-household level of property had

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Christopher Barlow

Rural land registration and mapping pilot projects are intended to increase food security in China and increase land tenure security for rural farmers. (all photos by Christopher Barlow)
been delineated and detailed in this village and, for that matter, probably in any village across China.

As part of a U.S. Trade and Development Agency-funded technical assistance program, ILS was supporting Anhui Province in East China in conducting a rural land registration and certification pilot project. China’s Ministry of Agriculture (MOA) had coordinated eight land registration provincial pilot projects, all at the village level; the Anhui Province project was one of these pilot projects.

This was the same province that sparked China’s last great round of rural land reform in the late 1970s by breaking up rural cooperatives—an experiment in collective farming that by all standards delivered poor results. Anhui Province was the first to provide land designated with farming contract rights to individual households. This policy produced impressive results. Rural farming income (and nutrition) grew dramatically in the 1980s. It is widely considered to be the most successful rural land reform effort globally because of the sheer scale of people affected.

Yet today China’s central government is faced with many challenges related to rural farm lands. First, rural farming household incomes since the early 1990s have not risen at the same pace as urban household incomes, partly because of secured property rights. Urban households have 70-year leases, while rural households have 30-year leases. The income gap is widening, and today the average urbanite earns nearly three times as much as the rural household counterpart. Second, central government authorities are concerned that with rapid industrialization and urbanization, agricultural lands in China are

Digitized satellite imagery creates a master reference to identify agricultural parcels for rural land registration and certification.

Rural land certificates identify agricultural land rights for individual households.
quickly being converted to factories, apartment complexes, shopping malls, and roads. China must sustain a red line of arable land supply to ensure food security for its 1.3 billion people.

Thus, the rural land registration and mapping pilot projects were intended to lead the way to better food security and greater land tenure security for rural farmers. County land records for such purposes as land assessments for subsidy payments do not exist in China today.

AAC clearly defined the assignment—help create a registry system that is easy to use, effective, and not too costly while also mapping all rural lands. In a province with an estimated 13 million households and 100 million rural parcels, this assignment is easier said than done. Together with AAC, ILS laid the groundwork for a functional registry and cadastre, the foundation for any property assessment system. Through targeted educational and capacity-building programs, the Chinese government is expected to commence a profound land and property appraisal program, the result of which could finance rural infrastructure, public services, and land use planning initiatives. Land registration is one key to overall land tenure security, and such pilot projects will help lay the foundation for future fiscal cadastre programs (valuation and taxation).

For such a large-scale rural registration and cadastre system, associated costs must first be evaluated and then the benefits must be defined as well. This article describes how a detailed cost model for a complete rural registry and cadastre was created, and then delineates the benefits for the provincial government, county governments, and rural farmers.

Modeling Costs
The groundwork for this project involved determining how much a provincial rural land registration system for specific counties would cost. This entailed much field work and testing of mapping methods and household data collection methods for different geographies. The modeling approach derived costs for a systematic land registration and mapping campaign. Mapping methods included total station surveying, satellite imagery digitization, global positioning systems, and use of measurement tape. Mapping methods were compared based on the time required to collect information, associated error rates, data accuracy, and cost.

It is important to recall the immensity of China’s population. China has more than 1.3 billion people, quickly approaching 1.4 billion, making it the world’s most populous country. As such, effective methodologies must be highly efficient. Mass appraisal systems and their underlying techniques are built on the foundation of scalability, making them an ideal fit for a country like China. It was determined that satellite imagery digitization offered very specific cost and efficiency advantages.

Cost categories were defined in the model, including not only mapping but also county and township infrastructure, village labor, public outreach, training, system management, certificate production, and project management. Recall that the challenge as assigned by AAC was also to develop a highly efficient land information management system for use by townships, counties, and the province to capture, store, share, and archive.
rural farming land records inclusive of mapped parcels (the rural cadastre).

Variable, spatially dependent factors drive each of the cost categories. Terrain, population density, agricultural cultivated land area, and the average number of parcels per farmer would all affect the overall cost for a county or township. In other words, registry and mapping costs are not static across geographies, and so the model had to account for spatial variation.

However, there are also fixed costs. A basic amount of computer hardware, software, and system networking is needed for any county to manage and administer land records. Furthermore, training is needed for every county, regardless of how many rural households reside in that area. What varies is the number of people being trained.

An advantage of delineating costs by category is that they may be scrutinized, and by discussing, introducing, testing, and refining methods, costs may selectively be rationalized and reduced. Although parcel mapping and household information collection methods vary by region within China, the basic assumptions and modeling approach are applicable for most, if not all, areas. Common categories allow for a comparative analysis to determine costs and benefits for different provinces. This approach impressed the MOA, which benchmarked and compared all pilot costs by mu, a Chinese term of land measurement nearly the same size as a hectare.

Table 1 compares rural land registration and mapping costs for Feidong County—specifically, satellite imagery digitizing is compared to total station surveying for the entire county.

As shown in the table, digitizing is much more cost efficient than total station surveying, representing nearly one-third of the surveying cost. (It is also a more time-efficient method.) Second, AAC was able to identify village labor—that is, the cost to hire people to go village-by-village, household-to-household, collecting biographic information (important when assigning rights). This allowed AAC to focus on reducing this cost by further refining methods. Third, county and township infrastructure, which is considered the information management infrastructure, represents together only 12 percent of the total cost using the digitization method. The efficiency gains in labor alone to document, share, store, retrieve, update, manage, and administer land records justify an investment in information management systems.

Feidong County and Jinan District offer an excellent comparison for registry costs. Jinan District, a part of Liu’an Municipality, is smaller than Feidong County. It is a peri-urban area, so it is classified as a district rather than a county. There are 50,000 fewer households in Jinan than in Feidong. Furthermore, there are 1,000 fewer rural households, and the total agriculture cultivated land area is two-thirds that of Feidong. The cost analysis aided project design and subsequent planning, tracking, and financing for land registration costs are 10 percent higher than Feidong County’s. Unlike Feidong County, which has 90 percent flat terrain, Jinan District is much more representative of Anhui Province because 40 percent of the land is flat, 30 percent hilly, and 30 percent mountainous. Mapping in Jinan District is both more expensive and more difficult.

Note in table 2 that although Jinan District is smaller than Feidong County, the information system infrastructure investment and the system support costs are nearly identical. This is also the case for project management costs. There is slight variation in costs of training, certificate printing, and public outreach. By far the greatest spatial variation is for mapping and village labor, so geography really does matter.

Table 1. Rural land registration and mapping costs for Feidong County

<table>
<thead>
<tr>
<th>Cost Categories</th>
<th>Digitizing (Chinese Yuan)</th>
<th>Percentage</th>
<th>Total Station Surveying (Chinese Yuan)</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village labor</td>
<td>7,350,000</td>
<td>48%</td>
<td>7,350,000</td>
<td>16%</td>
</tr>
<tr>
<td>Mapping</td>
<td>2,988,265</td>
<td>19%</td>
<td>37,199,875</td>
<td>72%</td>
</tr>
<tr>
<td>County infrastructure</td>
<td>1,489,620</td>
<td>10%</td>
<td>1,489,620</td>
<td>3%</td>
</tr>
<tr>
<td>Project management</td>
<td>1,178,500</td>
<td>8%</td>
<td>1,178,500</td>
<td>3%</td>
</tr>
<tr>
<td>Training</td>
<td>934,800</td>
<td>6%</td>
<td>934,800</td>
<td>2%</td>
</tr>
<tr>
<td>Certificate printing</td>
<td>720,000</td>
<td>5%</td>
<td>720,000</td>
<td>2%</td>
</tr>
<tr>
<td>Public outreach</td>
<td>314,000</td>
<td>2%</td>
<td>314,000</td>
<td>1%</td>
</tr>
<tr>
<td>System support</td>
<td>284,383</td>
<td>2%</td>
<td>284,383</td>
<td>1%</td>
</tr>
<tr>
<td>Township infrastructure</td>
<td>172,800</td>
<td>1%</td>
<td>172,800</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>15,423,368</td>
<td>100%</td>
<td>44,643,978</td>
<td>100%</td>
</tr>
<tr>
<td>Total USD*</td>
<td>52,398,322.83</td>
<td></td>
<td>6,938,058.48</td>
<td></td>
</tr>
</tbody>
</table>

tion projects as well as communicating registry benefits to policy makers and the public.

**Defining Benefits, Deriving Value**

By conducting attitudinal surveys of central, provincial, county, and local governments, by interviewing farming households in the pilot villages and neighboring villages, and by applying economic logic, some of the perceived benefits of recording and mapping rural lands were defined.

Anhui Province stopped taxing rural lands in the late 1990s and, as part of a government incentive program to protect farmers’ lands, now subsidizes farming. Rural households receive agricultural subsidies based in part on the size of land holdings and in part on specific crops. Without rural cadastres and rural land records maintained by counties, subsidy disbursement is a difficult and arduous task. A well-designed and well-maintained land information system will greatly aid the assessed subsidy payment required per household and allow for more efficient disbursement. When farmers were interviewed, this benefit was pointed out to them. A frequent question was, “Will my subsidy payment increase as my land record now reflects a larger land holding?” (The agriculture tax decreased reported agriculture land holdings by rural farmers, naturally.)

**Table 2.** Rural land registration (based on digitization mapping method) for Feidong County and Jinan District

<table>
<thead>
<tr>
<th>Cost Categories</th>
<th>Feidong County</th>
<th>Jinan District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Chinese Yuan</td>
<td>Percentage</td>
</tr>
<tr>
<td>Village labor</td>
<td>7,350,000</td>
<td>48</td>
</tr>
<tr>
<td>Mapping</td>
<td>2,988,265</td>
<td>19</td>
</tr>
<tr>
<td>County infrastructure</td>
<td>1,489,620</td>
<td>10</td>
</tr>
<tr>
<td>Project management</td>
<td>1,178,500</td>
<td>8</td>
</tr>
<tr>
<td>Training</td>
<td>934,800</td>
<td>6</td>
</tr>
<tr>
<td>Certificate printing</td>
<td>720,000</td>
<td>5</td>
</tr>
<tr>
<td>Public outreach</td>
<td>314,000</td>
<td>2</td>
</tr>
<tr>
<td>System support</td>
<td>284,383</td>
<td>2</td>
</tr>
<tr>
<td>Township infrastructure</td>
<td>172,800</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>15,432,368</td>
<td>100</td>
</tr>
<tr>
<td>Total USD*</td>
<td>$2,398,322.83</td>
<td></td>
</tr>
</tbody>
</table>

Counties also benefit by improved land records. Land conversion happens frequently, especially in peri-urban areas. There are many disputes related to the assessed value of lands, and counties would stand to gain through more accurate and modern assessment systems. This would also aid households, especially if they perceive they are gaining a fair market value for their lands.

Today in China rural farmers cannot simply sell their agricultural lands for nonagricultural purposes. It is illegal, and although the Chinese government is moving from a 30-year contract right to an open-ended contract right (a much longer investment time horizon), rural land markets for both transfer and rent are not formalized. In fact, land markets are fragmented. Nevertheless, the invisible hand of markets works through informal channels.

However, having more formal mechanisms to record, transfer, and assess rights will greatly aid rural households. It will improve their ability to make microeconomic decisions and give them more choices, such as whether to farm, move to a city, rent lands, attempt to aggregate lands to increase output, or invest more income in their lands. These are all benefits of improved land security and formalization of land markets.

**Project Achievements**

Because of the pragmatic approach taken by the AAC in delineating rural agricultural land parcel boundaries, differing mapping methods aimed at maximizing efficiency while minimizing costs have been tested. The results have indicated that for flat and hilly terrain, the use of digitized satellite imagery is the preeminent method based on cost and time to complete registrations.

By conducting a detailed cost benefit analysis, AAC demonstrated to the MOA not only that the pilot project produced the lowest per-mu cost of all pilot projects in China, but also that this was accomplished through innovative, technology-based solutions. As a result, all households within the two pilot village groups received newly issued certificates from the registry system developed and now operational in Feidong County. This is a tangible success for Anhui Province and demonstrates that the province continues to be a national leader in the field of rural land reform.

This pilot project generated much praise for the AAC by the MOA as an initiative that paves the way for the development of more robust, comprehensive, and scalable land and property information systems that will better manage the area’s food security and overall economic vitality. The modeling techniques developed for this pilot project have laid the groundwork for eventual property appraisal based on land market formalization.

Since the project was completed in May 2011, the local township clerk’s office in Feidong County has been flooded with requests from farmers outside the pilot project villages to obtain new land certificates and to have their parcels mapped too. At the farmer household level, this program to register rural agricultural lands is very encouraging, as farmers will be motivated to manage, protect, and gain from their land. I look forward to returning to that small collective meeting hall in Yangwan village, green fields growing tall, to see that the seeds we planted have taken root for a more prosperous future for Chinese farmers.

Christopher Barlow is ILS Project Manager for the China Rural Land Registration and Certification Program.

ILS Inc. and parent company Manatron Inc. were acquired in mid-July 2011 by Thomson-Reuters. The two companies now work as a Segment serving government needs globally under the Thomson Reuters Tax & Accounting Unit.
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.
As a vice president at a large technology company, I have appreciated the encouragement of the executive leadership of the company to think outside the box. It is impossible to grow when there is a fear of failure. However, when the fear of the consequences of failure is removed and replaced with encouragement and support, wonderful and exciting things happen.

The failure to grow is a result of two issues: restrictive paradigms that we place on ourselves or our employees and an internal fear of failure.

A paradigm, which in business is a philosophical model and theoretical framework for daily operations, is necessary to prevent chaos, but limiting creative thinking to operate only within existing paradigms causes an organization to wither and die. It is imperative that we allow for a shift in paradigms to stay relevant and vibrant.

A perfect example is the development of the quartz movement in the 1960s. This technology, which was cheaper and more accurate than the watches of the day, was invented by the Swiss yet was never patented, marketed, or embraced by any of the major Swiss manufacturers, because it did not fit their paradigm of watch-making. Where were the springs and gears? Companies such as Seiko of Japan and Texas Instruments of the United States, which saw the potential and utilized this technology,

Listen to those around you, even if they don’t have your level of expertise. His or her lack of “experience” may be exactly what you are looking for.

This article was adapted from a speech presented at the 15th Annual GIS/CAMA Technologies Conference on February 28, 2011 in Memphis, Tennessee.

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.
became the new leaders in timekeeping and more or less demolished the Swiss watch-making industry.

Look outside the box and involve others who may not even see the box. Financial author and counselor Larry Burkett tells of a session in which he was dealing with a man who was losing his textile business. In the search for an answer to the problem, Larry asked the man what his wife thought. The man replied that his wife had no experience in the textile industry or business in general and would not have anything to contribute.

Larry insisted and soon the wife was in the office. When confronted with the problem, the wife said, “Why don’t we sell blue jeans in China? There are lots of people there.” (China was just opening to Western companies at that time.) Long story short, they began exporting blue jeans to China and the business was saved. Listen to those around you, even if they don’t have your level of expertise. His or her lack of “experience” may be exactly what you are looking for.

The fear of failure is a cancer that destroys new ideas. Without the willingness to step out into new territories, none of today’s exciting technologies would be possible. The assessment industry is dependent upon individuals who are willing to question the way things are done today, search for better ways to perform their jobs in the future, and look at their unsuccessful attempts as badges of honor, rather than defeat.

Stepping out and trying new ideas that fail will put you into the company of some fairly impressive historic figures. Thomas Edison stated that, “Many of life’s failures are people who did not realize how close they were to success when they gave up.” He failed more than 1,000 times in his attempt to create a working light bulb. Or in his words, “I have not failed 1,000 times. I have successfully discovered 1,000 ways not to make a light bulb.”

The average entrepreneur fails 3.8 times before finally making it in business. Michael Jordan, arguably one of the best basketball players of all time, was cut from his high school basketball team because of his “lack of skill.” Walt Disney was fired from a newspaper because, according to his editor, he “lacked imagination and had no original ideas.” Reggie Jackson, Mr. October, who helped the Oakland A’s win three consecutive World Series and the Yankees to win two consecutive World Series, holds the Strikeout Record for Major League baseball, with 2,597. Abraham Lincoln was defeated in politics 11 times before becoming, in some people’s opinion, the greatest president in United States history. What if any of these people had quit and accepted themselves as failures?

In his book, Failing Forward, John Maxwell (2007) writes, “People who fail forward are able to see errors or negative experiences as a regular part of life.” In teaching IAAO courses, I encourage students to look at errors on a problem or quiz not as a detriment to learning, but rather as a great opportunity to improve and make life altering changes, so as not to repeat the process the same way again. That life change is learning—not failure.

So I encourage everyone to dream big, strike out for new ideas, and never allow existing paradigms or the fear of failure to hold them back. We need you to develop the new ideas of tomorrow, for those who will follow in our footsteps of today. I

Reference

Patrick Alesandrini, CAE, is Vice President of CAMA Product Marketing at Manatron, Inc. and a senior IAAO instructor.
General Discussion List—Income Approach to Value

**Q. Randall J. Guernsey, Merrillville, Indiana**
If actual rents are far below market rents, should a licensed appraiser utilize actual or market rents when performing the income approach to value? Is there a USPAP standard that controls this issue?

**A. David J. Pock, Phoenix, Arizona**
According to the IAAO Property Assessment Valuation book, page 318, “Market rent is used as the basis of the income estimate in the income approach, because it is the rent expected by the market for the property on the basis of comparable rental properties in the area.”

**A. Allan Booth, Newport, Rhode Island**
I don’t think USPAP has a specific paragraph I could refer you to. Advisory Opinion 22 addresses the scope of work. So the question becomes what was the appraiser asked to do, and did they do what they were asked? If they are appraising leasehold, lease fee, or fee simple, if they did the appraisal as requested, they are not violating USPAP. If they have “communicated the analysis in a manner that is misleading” (i.e., reported below-market rents as market), they have violated USPAP. If the appraiser has prepared the report for your (the assessor’s) benefit and you are in a “fee simple” state, the report should show market rents. If the report was for a bank that needed to know what was really being generated in income, the report should show actual rents (and note they are below market).

**A. Judith A. Trail, Jefferson City, Missouri**
Market value of fee simple interest is arrived at by using market rents, expenses, etc. For assessment purposes, the fee simple interest is what the appraiser is required to establish. If a property is encumbered with a long-term lease, either above or below market rates, this could involve appraising both the leasehold and lease fee interest, but fee simple is developed using market rates. Your appraisal should clearly define the type of value that you are establishing.

**A. John “Jerry” G. Wedelich, Anchorage, Alaska**
This question comes up in these forums quite often and often during the appeal period. When we are working with a property owner and he is locked into a long-term lease that is now below market value, he or she can be very persistent in showing how their actual contract rent used in an income approach arrives at a lower value.

The problem is that we, as assessors and appraisers, are valuing the fee simple interest in the property and not the owner’s interest in the property at any given time. During the period that the owner is receiving below-market rents, he or she is not recognizing that some of the value of the market rent has been “transferred” to the tenant during that period. We must always use market rent. I agree with Allan and Judy. I hope that helps.

**A. Samuel M. Forsyth, Boulder, Colorado**
You all might find this Supreme Court case from Colorado to be of interest regarding this specific topic. The case involves the consideration of a long-term (over 10 years) lease generally to a single tenant in the state of Colorado where the law requires fee simple valuation (referred to in statutes as the Unity Rule of Assessment). This case controls the analysis of these types of properties. Colorado’s Unity Rule of Assessment: [see original post on AssessorNET for image of text].

Of perhaps even more practical benefit to the issue at hand are specific guidelines on how to incorporate the long-term lease (leasehold estate) into the fee simple valuation analysis. These guidelines, which are binding on Colorado assessors, are found in the Assessor’s Reference Library published by the Property Tax Administrator for the Division of Property Taxation for the state of Colorado. The location of these guidelines is under the heading “Long-Term Non Market Lease Valuation.” The Web site location for Volume 3 of the Assessor’s Reference Library (look for pages 713–717) is [see original post on AssessorNET for link].

**A. Randall J. Guernsey, Merrillville, Indiana**
I want to thank everyone for their input on the income approach to value. Thank you for taking the time out of your day to help with this specific issue, and if you can think of anything else, it will be highly appreciated!

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

A tax lienholder is not entitled to attorneys fees for subsequent litigation once the original owner has redeemed the property, the Arizona Supreme Court has ruled. In a case of first impression, the court was asked to interpret the extent to which a state statute permits lienholders to collect reasonable attorneys fees and other costs related to lien foreclosure litigation.

The court battle commenced in 2005 when the lienholder initiated a lien foreclosure action and secured title to the property. Months later, the original owner filed suit to redeem his property claiming he had been improperly served notice of the impending lien foreclosure. His claim was successful on appeal, and he was issued a redemption certificate. Subsequently, the lienholder challenged the validity of the redemption. The lienholder’s cause was unsuccessful both at the trial- and appellate-court levels.

During the final round of litigation, the lienholder had requested more than $153,000 in attorneys fees and costs, which included a substantial amount for the post-redemption challenge. The trial court awarded $1,500.

The statute’s attorneys fee provision was intended to shield lien purchasers from losses due to the cost of pre-redemption litigation should a delinquent taxpayer be successful in redeeming his or her property, the supreme court said. It was not intended to enable lien purchasers to engage in endless litigation to overturn redemptions at the redeemer’s expense.

To allow such an interpretation, the court said, “creates an incentive for protracted and potentially meritless litigation … and allows tax lien purchasers to coerce landowners, otherwise able to redeem, to forfeit their property by the threat of continued litigation conducted at the landowners’ expense.”

The court, however, did not take a position on what constituted reasonable attorneys fees for what the court described as the “substantial litigation” between the tax foreclosure judgment and the restoration of the owner’s right to redeem his property. It instead left the matter to the trial court’s discretion.

(Leveraged Land Company, LLC, v. Michael W. Hodges, Supreme Court of Arizona, No. CV-10-0196-PR, April 7, 2011.)

Property Listing Inaccuracies

A health-care company that listed and paid personal property taxes on nonexistent assets will not be getting a tax refund after all. The Colorado Supreme Court reversed the Court of Appeals’ ruling that the company was entitled to a refund.

The fictitious assets were reported as part of a scheme devised by HealthSouth Corporation to prop up the company’s stock price by appearing to deliver quarterly earnings that met Wall Street analysts’ expectations. After the deception was uncovered, the company’s new management sought refunds of the property tax payments.

In Boulder County, the company originally had reported personal property totaling more than $1 million. Its revised listing of its actual assets was closer to $186,000.

The court of appeals had ruled that the company qualified for a refund on the statutory grounds of overvaluation. As the appellate court interpreted the statute, it did not matter how the overvaluation had occurred.

The supreme court disagreed. The court explained that when the legislature included overvaluation in the statute, it intended the term to cover “mistaken as opposed to intentional” overvaluation by taxpayers. It also anticipated that valuation errors would typically be made by assessing whose “duty it is to value and classify property.”

The assessor, however, made no mistake in this case, the court said. The assessor, in valuing the company’s property, relied on the company’s self-report of its assets as required by statute. If the assets were overvalued, the court said, it was because the “taxpayer opened the door to imposition of the tax by affirmatively reporting personal property that it knew did not exist.”

(Boulder County Board of Commissioners v. HealthSouth Corporation, Colorado Supreme Court, No. 09SC380, January 31, 2011)

The company has litigated this same issue in other states with varying results. A roundup of the outcomes in the various state courts as well as a more detailed report on the Colorado Court of Appeals decision was presented in Legal Trends in May 2009 (F&E 7[5]:14).

Tax Incentives

New York has sweetened its offerings of economic incentives for the 2011–2012 fiscal year under its Excelsior business development program. In the property tax area, qualifying businesses can now deduct a percentage of their real property taxes over a 10-year period. The credit starts at 50 percent the first year and decreases by 5 percent each year. The deduction is now calculated on the tax liability after improvements have been made. To qualify for the real estate tax incentive, the business must be located in a target area or plan a project that would exceed the program’s industry-specific thresholds for job creation or investment.

(New York State Budget Law, A04011-C, signed March 31, 2011)
10:00 am–1:00 pm
Exhibits, Cyber Lounge, Candidate Meet & Greet
Third Level, Phoenix Ballroom

10:30–11:30 am
COMMERCIAL PROPERTY APPRAISAL
Second Level, Encanta A
Landfill Expansion Announcement—Adjacent Property Valuation Issues
Miles Anderson, CAE, SRA, Anderson Appraisal, LLC

PERSONAL PROPERTY APPRAISAL
Second Level, Deer Valley
It’s not Personal, it’s Real Estate
Scott D. Johnson, ICA, Vanguard Appraisals, Inc.

RESIDENTIAL APPRAISAL ISSUES
Second Level, Encanta B
Residential Valuation in a Distressed Market
John F. Thompson, Jr., MS, Tyler Technologies, Inc.
Anthony Sackey Kwaku, MA, Jackson County, MO

TAX POLICY & APPRAISAL STANDARDS
Second Level, Maryvale A
Forestland Valuation Concepts for Property Tax Purposes
Rod Brevig, CF, FCA, State of Idaho

TECHNOLOGY
Second Level, Maryvale B
Is Your Web Site Working For You? Creating a Two-Way Street with Your Customers
Michael Prestridge, CCF, CFE, Orange County, FL

PERSONAL DEVELOPMENT
Second Level, Camelback A
GIS 101 for Assessors
Brent Jones, PE, PLS, Esri

MANAGEMENT
Second Level, Camelback B
Revaluation and Demographics: The Normal, Boom and Bust
T. Dwane Brinson, CAE, MBA, Lee County, NC
Kenneth L. Joyner, RES, AAS, University of North Carolina

IAAO—SPANNING THE GLOBE
Second Level, Paradise Valley
An Insight into the Property Market in Spain: The Perspective of a Local Tax Agency
Jose Lopez Garrido, SUMA, Spain

NETWORKING LUNCHEON
Third Level, Phoenix Ballroom
1:00–2:30 pm
COMMERCIAL PROPERTY APPRAISAL
Second Level, Encanta A
Improve Hotel, Resort, and Casino Assessment
Grant Olson, CHA, MPS, North American Hotel Assessment Advisors
Russell Reynolds, MAI, AACI, International Hotel Appraisers, Inc.

PERSONAL PROPERTY APPRAISAL
Second Level, Deer Valley
The Cost Approach’s Role in Dealing with Commercial/Personal Property Appraisal Issues
Edward Martinez, CDEI, Marshall & Swift
Norrine Brydon, Marshall & Swift
Crispin Bennett, First Citizens Bank

RESIDENTIAL APPRAISAL ISSUES
Second Level, Encanta B
The Foreclosure Problem is Not Going Away—Addressing the Issue of Distressed Sales in a Revaluation Cycle
Richard A. Borst, PhD, Tyler Technologies, Inc.
John F. Thompson, Jr., MS, Tyler Technologies, Inc.

TAX POLICY & APPRAISAL STANDARDS
Second Level, Maryvale A
Lincoln Institute of Land Policy: Preserving the Property Tax Base Part 1
PILOTS: Payment in Lieu of Taxes by Nonprofits
Introduction: Jane H. Malme, Esq., Lincoln Institute of Land Policy
The Current Use of Payments in Lieu of Taxes by Nonprofits
Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy and D.A Kenyon & Associates
Best Practices for Negotiating Payments in Lieu of Taxes
Adam H. Langley, Lincoln Institute of Land Policy

TECHNOLOGY
Second Level, Maryvale B
Parcels 2.0 @ Maricopa County, AZ
Timothy Bancoskey, Maricopa County, AZ

PERSONAL DEVELOPMENT
Second Level, Camelback A
Social Media and Your Jurisdiction: What You Need to Know
Wade Patterson, Garfield County, OK
Manuel Gallegos, Los Angeles County, CA
Rebecca Malmquist, CAE, Minnetonka, MN
Chris Bennett, IAAO

MANAGEMENT
Second Level, Camelback B
How to Find Delinquent Taxpayers
Kimberly H. Simpson, NNCTC, CNCA, Durham County, NC
Neal Dixon, CTC, Mecklenburg County, NC
Tina Morton, RTA, CTA, CTP, Travis County, TX

IAAO—SPANNING THE GLOBE
Second Level, Paradise Valley
An International Perspective—Property Taxation the Australian Way
Greg Stevens, FAPI. CVP, City of Melbourne, Australia

REFRESHMENT BREAK
Third Level, Phoenix Ballroom
Tracks/Sessions Overview

2:30–5:30 pm
Exhibits, Cyber Lounge, Candidate Meet & Greet
Third Level, Phoenix Ballroom

3:00–4:30 pm
COMMERCIAL PROPERTY APPRAISAL
Second Level, Encanto A
Understanding the Key Elements of Sustainable Construction
Charlie Papeck, MBA, Green Ideas Sustainability Consultants

PERSONAL PROPERTY APPRAISAL
Second Level, Deer Valley
Challenges in Appraising Pipelines
Robert T. Lehn, M.Ch.E., P.E., RPA, Pickett & Co.
Tony Bell, RPA, Pickett & Co.

RESIDENTIAL APPRAISAL ISSUES
Second Level, Maryvale A
Sun City—Active Adult Community
Josh Hartman, PulteGroup, Inc.

TAX POLICY & APPRAISAL STANDARDS
Second Level, Maryvale B
Lincoln Institute of Land Policy: Preserving the Property Tax Base Part 2
Assessing Use-Value Assessment of Rural Land
Richard W. England, PhD, Lincoln Institute of Land Policy and University of New Hampshire
The Effect of Appeals on Assessment Ratio Distributions: Non-parametric Approaches
Daniel P. McMillen, PhD, University of Illinois

TECHNOLOGY
Second Level, Maryvale B
Creation and Use of Sketch Data for GIS
S. Jay Graber, Apex Software
Sketch Validation Project Management: Planning, Gaining Approval, & Exhibiting Results
Alvin Lankford, RPA, Williamson Appraisal District, TX
Maximizing the Value of Sketch Data within GIS/CMAM At Data Solutions
Douglas Gennetten, CCI
Cindy South, CCI

PERSONAL DEVELOPMENT
Second Level, Camelback A
I Can’t Do That! Wait, Yes I Can!
Rick Stuart, CAE, Team Consulting

MANAGEMENT
Second Level, Camelback B
The View from Both Sides...Contingency Fees...the Good, the Bad, the Ugly
Kellianne M. Nagy, CAE, Time Warner Cable
David J. Chitlik, CAE, Marriott International, Inc
Mark Perry, CAE, Masco Corporation
Pete Rodda, CAE, RES, Forsyth County, NC

IAAO—SPANNING THE GLOBE
Second Level, Paradise Valley
CEUs not offered for this session
Where in the World is IAAO?
International Special Committee Report
Jose Lopez Garrido, SUMA, Spain
Report on Property Taxes Around the World
Richard Almy, Almy, Gloudemans, Jacobs, & Denne

PERSONAL PROPERTY APPRAISAL
Second Level, Maryvale A
The Valuation of Mineral Properties Using the Capitalization of Royalty Income
Bradley D. Ross, CPG, Ross Consulting
Donald E. Ross, ASA, RPG, Ross Consulting

RESIDENTIAL APPRAISAL ISSUES
Second Level, Maryvale B
21st Century Real Estate: The Age of Derivatives
Roger Stai ger, MBA, MAIT, MSF, Stage Capital, LLC

TECHNOLOGY
Second Level, Maryvale B
Managing Cadastre Data and the Parcel Fabric Using GIS
Travis Rozean, Manatron, Inc.
Kevin Daughtery, International Land Systems, Inc.

IAAO—SPANNING THE GLOBE
Second Level, Paradise Valley
Understanding the Mechanics of Testifying in a Formal Appeal: Direct, Cross, Redirect and Recross Examination
Gregory J. Lafakis, Esq., CAE, Verros, Lafakis, & Berkshire PC
Ellen Berkshire, Esq., Verros, Lafakis, & Berkshire PC

PERSONAL PROPERTY APPRAISAL
Second Level, Maryvale A
Regional Mall Valuation Issues for Assessment Purposes
Peter F. Korpac, MAI, CRE, FRICS, Korpacz Reality Advisors
Mark T. Kenney, MAI, SRPA, MRICS, American Valuation Group, Inc.

PERSONAL PROPERTY APPRAISAL
Second Level, Deer Valley
Issues Involving the Valuation of Wind Farms
Tony Bell, RPA, Pickett & Co.
Tom Flowers, CMI, Florida Power & Light
Michael J. Diedrich, AUS Consultants

RESIDENTIAL APPRAISAL ISSUES
Second Level, Maryvale B
Interactive Valuation Products: The Battle Between Authenticity and Pseudo-Valuation
Mark R. Linne, CAE, MAI, SRA, CRE, FRICS, Bradford Technologies/AppraisalWorld

TAX POLICY & APPRAISAL STANDARDS
Second Level, Paradise Valley
Understanding the Impact of Matching Funds: A Local Perspective
Stephen K. Heaven, CPA, Heaven Consulting, Inc.

TAX POLICY & APPRAISAL STANDARDS
Second Level, Paradise Valley
The Effect of Appeals on Assessment Ratio Distributions: Non-parametric Approaches
Daniel P. McMillen, PhD, University of Illinois

PERSONAL DEVELOPMENT
Second Level, deer Valley
Update on Non-Profits
Property Taxes on Nonprofit Organizations: Results of a Multistate Survey
Calvin A. Kent, PhD, Marshall University
Tax Exemptions for Nonprofit Properties: What is a Charitable Use?
Sherri L. Johnson, Esq., Johnson Legal of Florida, PLLC
Tracks/Sessions Overview

### TECHNOLOGY
- **Second Level, Maryvale B**
  - Visualizing Assessment Data using Low Cost Solutions
    David R. Whiterell, RES, Maricopa County, AZ

### PERSONAL DEVELOPMENT
- **Second Level, Camelback A**
  - Best Practices for Technology Procurement
    Osvaldo Morales, LPS-True Automation

### MANAGEMENT
- **Second Level, Camelback B**
  - CAMA Systems in the Real World
    Susan Gullette, State of Tennessee
  - So, You’re Buying a CAMA System...What About Your Users?
    Ian Smoothey, Senior Valuer, S.A., Inst. of Valuers, eValuations, South Africa

### IAAO—SPANNING THE GLOBE
- **Second Level, Paradise Valley**
  - Turning Back the Clock—Not Good!
    Debbie Pratt, Consultant

### COMMERCIAL PROPERTY APPRAISAL I
- **Second Level, Encanto A**
  - Assessing in Today’s Market
    Jack Pasternacki, CAE, ASA, Smith, Gendler, Shiell, Sheff, Ford & Mather
  - Mass Appraisal in a Down Market
    Debbie Asbury, State of Arkansas, IAAO President Elect
  - Market Value: “Working Without a Net”
    William Wadsworth, Radiant Software, Inc.

### COMMERCIAL PROPERTY APPRAISAL II
- **Second Level, Deer Valley**
  - Zoning, Development Rights and Commercial Land Valuation
    William Wadsworth, Radiant Software, Inc.

### RESIDENTIAL APPRAISAL ISSUES
- **Second Level, Encanto B**
  - Measuring the Negative Influence of Foreclosure-Related Sales
    Patrick M. O’Connor, ASA, O’Connor Consulting, Inc.
  - Keeping Your Critique Compliant
    Kenneth L. Joyner, RES, AAS, University of North Carolina

### TAX POLICY & APPRAISAL STANDARDS
- **Second Level, Maryvale A**
  - Case Studies on Using Public Records to Detect Homestead Exemption Fraud and Boosting Tax Revenue
    Andy Bucholz, LexisNexis
  - Fraud in the Data World
    Andrew D. Dorchester, FRICS, CRE, The Dorchester Group, LLC

### PERSONAL DEVELOPMENT
- **Second Level, Deer Valley**
  - Business Attraction through Personal Property Tax Reductions in Arizona
    Valerie Courtright, State of Arizona

### RESIDENTIAL APPRAISAL ISSUES
- **Second Level, Encanto A**
  - Justifying Effective Age
    Al Gaines, SREA, SRA, Fifth Avenue Creations
  - The Good, Bad, and Ugly of Assessment Practices and Property Tax Policies—The Final Showdown!
    Alan S. Dornfests, AAS, State of Idaho

### TECHNOLOGY
- **Second Level, Maryvale B**
  - GIS as an Inspection Tool
    Andy Bucholz, LexisNexis
  - Parcel Inspections Using GIS and Aerial Photography
    Kenneth M. Wilkinson, CFA, Lee County, FL

### TAX POLICY & APPRAISAL STANDARDS
- **Second Level, Maryvale B**
  - Fraud in the Data World
    Andrew D. Dorchester, FRICS, CRE, The Dorchester Group, LLC
  - The Good, Bad, and Ugly of Assessment Practices and Property Tax Policies—The Final Showdown!
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- **Second Level, Camelback A**
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    Alan S. Dornfests, AAS, State of Idaho

### MANAGEMENT
- **Second Level, Camelback B**
  - Organizational Trust
    Richard Petree, RPA, Taylor County, TX

### IAAO—SPANNING THE GLOBE
- **Second Level, Paradise Valley**
  - CEUs not offered for this session
    Spotlight on Chapters and Affiliates
    Bruce M. Woodzell, PhD, Info Tech, Inc.
Tour is from 7:00 am–4:00 pm.

Pottery, elegant glass, clothing, art, and sculpture. This laquepaque Arts & Crafts Village where there is superb Rocks. Visit the boutiques, art galleries and the Ta-

Enjoy many beautiful sites including Oak Creek & Red

SPORTS COMPLEX & BALLPARK
Arizona Diamondbacks. The Ballpark covers approximately

The facility, it will be off to the Desert Botanical Gardens. This

TALIESIN WEST TOUR*

Your Bingo Card! Once your card is complete turn it into the IAAO Exhibit Booth #600 for a chance to win prizes!

Monday, September 19

EXHIBIT HALL

Monday's Networking Lunch is a great place to meet with peers and network with representatives from many of the leading companies in the assessment profession. Remember your Bingo Card! Once your card is complete turn it into the IAAO Exhibit Booth #600 for a chance to win prizes!

Monday, September 18

GOLF TOURNAMENT

Devil's Claw is home to the 2011 IAAO Golf Tournament. It is one of two courses at the Whirlwind Golf Club in Chandler, Arizona. Draped over 242 acres of desert landscape, the course reflects the pristine beauty of the mountainous desert terrain. Affording spectacular views of the surrounding Sierra Estrella Mountains, Devil's Claw impresses and challenges golfers of all skill levels. Transportation departs from the Sheraton Phoenix Downtown Hotel at 6:30 a.m. and returns to the hotel by 2:30 p.m. Start time is 8:00 a.m.

Welcome Reception—CHASE FIELD

Build it and they will come! Join us for an unforgettable networking reception at Chase Field in downtown Phoenix, just a few blocks from the hotel. Chase Field opened in the Spring of 1998. It was built as a multipurpose facility to house Arizona's first Major League Baseball team, the Arizona Diamondbacks. The Ballpark covers approximately 1,300,000 square feet, including the playing surface. You won't want to miss this once-in-a-lifetime event.

SEDONA, ARIZONA TOUR*

Enjoy many beautiful sites including Oak Creek & Red Rocks. Visit the boutiques, art galleries and the Talaquepaque Arts & Crafts Village where there is superb pottery, elegant glass, clothing, art, and sculpture. This tour is from 7:00 am–4:00 pm.

Phoenix Convention Center Tour

Take a behind the scenes tour of the two million square foot LEED certified Downtown Phoenix Convention Center. Learn about the sustainable energy efficient design, construction, and operation of this world class facility. Tours will be Tuesday, September 20 at 1:30 p.m. and 2:30 p.m. This one hour walking tour is available at no charge but limited to 25 per tour. Sign up starting on Monday at the Arizona Local Host Committee Booth. Meet at the Local Host Committee Booth 15 minutes before the tour is to begin.

Taliesin West Tour*

At the foothills of the McDowell Mountains, just a few miles northeast of Scottsdale and surrounded by the Sonoran Desert, is the 600-acre Taliesin West. This national landmark was designed and built by Frank Lloyd Wright. Following a tour of the facility, it will be off to the Desert Botanical Gardens. This tour is from 9:00 am–1:00 pm.

Associate Member Committee (AMC) Auction

Sponsored by the AMC, the auction has something for everyone to browse through and bid on. The auction is a fun, lively event, beginning with silent bidding on items at tables throughout the room, then a live auction for larger items. Participants can also purchase tickets for a random drawing for valuable prizes. Proceeds directly benefit IAAO education programs and other initiatives. Donate items, bid on items, and enjoy the auction atmosphere! Donations forms are available at www.iaao.org.

Other Conference Information

Tracks/Sessions Overview

1:30–3:00 pm

COMMERCIAL PROPERTY APPRAISAL
Second Level, Encanto A
Stochastic Analysis Applied to Ad Valorem Appraisal of Real Property
Anthony Liu, M.S.M.E., P.E., Los Angeles County, CA

PERSONAL PROPERTY APPRAISAL
Second Level, Deer Valley
21st Century Technology: Automating the Tax Office
Jim Turner, Jr., CPA, CVA, Turner Business Appraisals
Jim Wofford, DMG, Patterson Pope
Bobby Davis, Core Techs, Inc.

RESIDENTIAL APPRAISAL ISSUES
Second Level, Encanto B
Joint Research Project Proposal on Prioritizing Inspection Area Priorities between Municipal Property Assessment Corporation & British Columbia Assessment Authority
Michael Lomax, R.I., D.U.L.E., British Columbia Assessment Authority
Brian Guerin, MIMA, Municipal Property Assessment Corporation

TAX POLICY & APPRAISAL STANDARDS
Second Level, Maryvale A
Land Trusts and Funding Issues: What to Do?
Valuation of Land Trust Property in the State of New York
David West, LEED AP, Student, Cornell University
IAAO Research Committee
Measuring the Stability of the Three Legged Stool for Funding State and Local Government in Times of Financial Crisis
August Dettharn, RMA, Douglas County, KS
Shawn T. Ordway, State of Missouri
Ronald Rakow, Boston, MA
Kenneth Uhrich, State of Wyoming

TECHNOLOGY
Second Level, Maryvale B
CAMA/GIS on the Web
Melissa Crane, PKM, RMA, State of Kansas
Ken Nelson, University of Kansas

PERSONAL DEVELOPMENT
Second Level, Camelback A
IAAO Demonstration Appraisal Writing/Grader’s Workshop Part 2
Randy Ripperger, CAE, Polk County, IA

MANAGEMENT
Second Level, Camelback B
The Role of Addresses in the Assessor’s Office—Issues, Challenges, and Solutions
Bill Campbell, MS, GISP, Independent Land Records/GIS Consultant
Mike Wierzbinski, GISP, Farragut

IAAO—SPANNING THE GLOBE
Second Level, Paradise Valley
How to be in Two Places at Once—Mailing Addresses in Nova Scotia and Australia
Joe McEvoy, Property Valuation Services Corp.
Greg Stevens, FAP, CPV, City of Melbourne, Australia

6:00–9:30 pm

Closing Banquet
Second Level, Valley of the Sun Ballroom

Monday, September 19

EXHIBIT HALL

Monday's Networking Lunch is a great place to meet with peers and network with representatives from many of the leading companies in the assessment profession. Remember your Bingo Card! Once your card is complete turn it into the IAAO Exhibit Booth #600 for a chance to win prizes!

Monday hours, 10:00 am–1:00 pm and 2:30 pm–5:30 pm

VALLEY OF THE SUN TOUR*

This tour will include Scottsdale, Tempe, and the Phoenix downtown area. This tour is from 8:00 am–3:00 pm

Tuesday, September 20

EXHIBIT HALL

Visit the exhibit hall on Tuesday for the Attendee Appreciation Lunch and to finalize contacts with exhibiting companies. Be sure to participate in the annual Booth Bingo networking and be entered into a random drawing for prizes.

Tuesday hours 9:30 am–3:30 pm

AWARDS BREAKFAST

The awards breakfast 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.
Wednesday, September 21
SCOTTSDALE, ARIZONA SHOPPING TRIP*
Shopping tour to Scottsdale including Scottsdale Fashion Square, Old Town Scottsdale and Fifth Avenue areas. This tour is from 9:30 am–1:30 pm.

CHARITABLE ACTIVITY
Each year, the Local Host Committee (LHC) plans a volunteer activity that attendees can participate in to support a local charity. Those of us fortunate enough to participate in IAAO conferences can give back to those who are less fortunate. For 2011, the Arizona LHC selected Lodestar Day Resource Center (LDRC) as a recipient of charitable efforts. LDRC provides critical services to the homeless. The LHC will collect donated basic needs items such as soap, shampoo, toothbrushes, and toothpaste. LDRC, with the assistance of the LHC, also plans to sell a variety of bath and beauty products—primarily natural soaps and lotions—at the annual conference. Proceeds will support LDRC programs and homeless clients. These products are made available through an LDRC sponsored program called “Just B B Just” (www.justbbjust.com). The program teaches basic business skills to LDRC clients. Start thinking about what basic needs items you can contribute to support this worthwhile charity effort. For more information about the Lodestar Day Resource Center, visit www.LodestarDRC.org.

OFFICIAL CONFERENCE HOTEL
The headquarters for the annual conference is the Sheraton Phoenix Downtown Hotel. To learn more about the hotel visit www.starwoodhotels.com. Book your sleeping rooms early and receive a rate of $169 single/double plus 13.27% tax per night. Call 602.262.2500 and reference International Association of Assessing Officers or book on-line at http://www.iaao.org/events/AnnualConference.cfm. Room rates are based on availability so make your reservations early.

Register and make your room reservations for the 77th annual conference at www.iaao.org now!

*For additional information and to register for tours visit www.iaao.org.

ANNUAL CONFERENCE AT A GLANCE

Friday, September 16
8:00 am–5:00 pm
Instructor Training Workshop

Saturday, September 17
8:00 am–5:00 pm
Instructor Training Workshop

Sunday, September 18
6:30 am–2:30 pm
Golf Tournament, Whirlwind Golf Club, Chandler, AZ
8:00 am–2:30 pm
Instructor Training Workshop
4:30 pm–5:30 pm
First-Time Attendee Orientation
6:30 pm–8:30 pm
Welcome Reception, Chase Field

Monday, September 19
7:30 am–Noon
Cyber Lounge Open
7:30 am
Continental breakfast
8:00 am–10:00 am
Opening Ceremony
Keynote, Dr. Dennis R. Deaton, The Ownership Spirit: Standing Strong in Turbulent Times
Annual Business Meeting
10:00 am–1:00 pm
Exhibits & Cyber Lounge Open
10:30 am–11:30 am
Education Sessions
11:30 am–1:00 pm
Networking Luncheon
1:00 pm–2:30 pm
Education Sessions
2:30 pm–5:30 pm
Exhibits & Cyber Lounge Open
3:00 pm–4:30 pm
Education Sessions
6:00 pm–9:30 pm
Closing Banquet

Tuesday, September 20
7:30 am–9:30 am
Awards Breakfast
9:30 am–3:30 pm
Exhibits & Cyber Lounge Open
10:00 am–11:30 am
Education Sessions
11:30 am–1:00 pm
Attendee Appreciation Luncheon
1:00 pm–2:30 pm
Education Sessions
3:00 pm–4:30 pm
Exhibitions
4:30 pm–6:30 pm
IAAO Associate Member Committee Auction

Wednesday, September 21
7:30 am–Noon
Cyber Lounge Open
7:30 am
Continental breakfast
8:00 am–9:30 am
Plenary Session—Mortgage Fraud in Arizona: Schemes, Prosecutions, Trends
10:00 am–11:30 am
Grader Workshop
10:00 am–11:30 am
Education Sessions
11:30 am–1:30 pm
Lunch on Own
1:30 pm–3:00 pm
Grader Workshop
1:30 pm–3:00 pm
Education Sessions
6:00 pm–9:30 pm
Closing Banquet

Look for full program information at www.iaao.org
2011 Sponsors
These sponsors will be at the IAAO 77th Annual International Conference in Phoenix...

Where will you be?

Premier Sponsor

Tyler Technologies
Welcome Reception, Transportation Package, Cosponsor Professional Designees and International Attendees Reception

Platinum Sponsor

Manatron, Inc.
Attendee Package, Cosponsor Professional Designees and International Attendees Reception, Electronic Hotel Room Keys

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Conference Tote Bags, Cosponsor Golf Tournament

Esri
Cyber Lounge

Silver Sponsors

Thomson Reuters ONESOURCE Property Tax
Cosponsor President’s Dinner, Daily Newsletter

Marshall & Swift
Monday Afternoon Refreshment Break, Cosponsor Golf Tournament

Walgreens
Opening Ceremony and Keynote Speaker

Bronze Sponsors

IAAO Associate Member Committee
Cosponsor Tuesday Afternoon Refreshment Break, First Time Attendee Welcome and Reception

O’Connor Consulting Inc.
Cosponsor Professional Designees and International Attendees Reception

Heinowski Appraisal and Consulting, LLC
Cosponsor Tuesday Afternoon Refreshment Break

Arizona Association of Property Tax Analysts
Monday Morning Refreshment Break

Almy, Gloudemans, Jacobs & Denne
Cosponsor Professional Designees and International Attendees Reception

Duff & Phelps
Cosponsor President’s Dinner

Time Warner Cable
Cosponsor President’s Dinner

Preferred Tax Service
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TEAM Consulting, LLC
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Lauren Harlan, Meetings Coordinator
harlan@iaao.org • 816/701-8109

www.iaao.org

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

www.iaao.org

Going to the Annual Conference?
Don’t forget to register early and make room reservations!

International Association of Assessing Officers
77th Annual International Conference on Assessment Administration
September 18–21, 2011 • Sheraton Phoenix Downtown • Phoenix, Arizona

Go to www.iaao.org

➢ Networking ➢ Education ➢ Career Development
John G. Jacobson, CMS, received the Cadastral Mapping Specialist designation in June 2011. Jacobson serves as a Supervisor for Ramsey County in St. Paul, Minnesota. He has held that position for 15 years. Jacobson previously served as a Property Description and GIS Technician III. He attended the Metropolitan State University and received a bachelor’s degree in business administration. Jacobson is licensed as a Certified Minnesota Assessor. He joined IAAO in 2002.

Kenneth Jason Clodfelter, CMS, received the Cadastral Mapping Specialist designation in June 2011. Clodfelter serves as a GIS Technician for the Forsyth County Tax Administration Office in Winston-Salem, North Carolina. He has held that position for three and one half years. He previously served as a Land Records Technician, GIS Specialist, and GIS Coordinator for Davidson County and also as a GIS Technician for Forsyth County. Clodfelter attended Appalachian State University and earned a bachelor’s degree in geography. He is a member of the North Carolina Property Mappers Association, holds a Senior Mapper designation, and is a Certified GISP. Clodfelter enjoys spending time with his wife and two children and in his spare time playing the drums. He joined IAAO in 2008.

Randy Raimbault, RES, received the Residential Evaluation Specialist designation in June 2011. Raimbault serves as an Appraisal Agrologist for the Saskatchewan Assessment Management Agency in Saskatoon, Saskatchewan. He has held that position for six years. Raimbault attended the University of Saskatchewan and earned a bachelor’s degree in science of agriculture and attended the University of British Columbia and earned a certificate in real property assessment. He is a member of the Saskatchewan Institute of Agrologists and the Saskatchewan Assessment Appraiser Association. Raimbault joined IAAO in 2010.

Min Tan, PPS, received the Personal Property Specialist designation in May 2011. Tan serves as a Tangible Personal Property Analyst I for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. She has served a total of four years in the appraiser’s office. Tan began her assessment career as a Clerk in the Homestead Exemption Services Department of the appraiser’s office. She holds a bachelor’s degree in English language from Hunan Teacher’s University in China. She also holds a bachelor’s degree and a master’s degree in English literature from Visva Bharati University in India. Tan has taught English to students in China and also taught pre-college English literature to students in India. She worked as a journalist, editor, translator, and reporter for China Today magazine in Beijing, one of the largest magazines in China. Tan immigrated from China in 1995 and became a U.S. citizen in 2005. She joined IAAO in 2009.

Jeffery M. Mallison, CMS, received the Cadastral Mapping Specialist designation in May 2011. Mallison serves as the GIS Director for the Summit County Ohio Fiscal Office in Akron, Ohio. He has held that position for 13 years and previously served as Tax Map Supervisor, GIS Technician Applications Specialist, and GIS Technician Applications Administrator. Mallison attended the University of Akron and earned an associate’s degree in surveying and mapping in 1979 and went on to earn a bachelor’s degree in surveying and mapping in 2002. He has taught Intro to GIS and GIS Databases at the University of Akron. Mallison is a member of the Professional Land Surveyors of Ohio and is a Past President of the local chapter. He joined IAAO in 2003.
Vaughn M. Strickland, CMS, received the Cadastral Mapping Specialist designation in May 2011. Strickland serves as a Senior Mapping Technician for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. He has held that position for 21 years. Strickland previously worked 11 years for the New York State Department of Transportation before moving to Florida. He became a Certified Florida Evaluator in 1994. Strickland spends his spare time as a drummer/vocalist for the “Mid-Life Crisis” band. He joined IAAO in 2008.

Nega B. Teweldemedhin, RES, received the Residential Evaluation Specialist designation in May 2011. Teweldemedhin serves as a Real Estate Appraiser for the County of Fairfax, Virginia. He has held that position for four years and previously worked as a Data Collector for the county. Teweldemedhin attended Brandeis University and earned a master’s degree in international development and also attended the University of British Columbia and earned a certificate in real property assessment. He is a member of the Virginia Association of Assessing Officers. Teweldemedhin joined IAAO in 2010.

Aruna H. Pearson, RES, received the Residential Evaluation Specialist designation in May 2011. Pearson serves as a Senior Appraiser for the County of Fairfax, Virginia. She has held that position for eight years and previously served as a Real Estate Appraiser and Assistant Appraiser. Pearson attended M.S. University in India and earned a bachelor’s degree in chemistry/business management. She is a Certified Residential Appraiser and a Certified General Appraiser for the Commonwealth of Virginia. Pearson joined IAAO in 2002.

Domenico “Carlo” Frate, III, CMS, received the Cadastral Mapping Specialist designation in June 2011. Frate serves as a GIS Technician for the Forsyth County Tax Administration Office in Winston-Salem, North Carolina. He has held that position for four years. Frate attended the University of North Carolina and earned a bachelor’s degree in geography. He is a member of the North Carolina Property Mappers Association, URISA, Carolina URISA, and Gamma Theta Upsilon. Frate joined IAAO in 2008.

Colinda Johnson, CAE, RES, received the Certified Assessment Evaluator designation in June 2011. Johnson received the Residential Evaluation Specialist designation in 2009. She serves as a Property Assessor for the City of Regina, Saskatchewan. She has held that position for one and one half years and previously served as an Assessment Assistant and Associate Appraiser. Johnson attended the Palliser Institute and earned a public administration diploma. She also attended the University of British Columbia and earned a certificate in real property assessment. Johnson is an accredited member of the SAAA and joined IAAO in 2007.

John G. Potter, AAS, received the Assessment Administration Specialist designation in May 2011. Potter serves as the Appraisal Manager for the Forsyth County Tax Administration Office in Winston-Salem, North Carolina. He has held that position for five years. He previously served as a Senior Commercial Appraiser and as a Reappraisal Supervisor. Potter attended West Virginia University and earned a master’s degree in business administration and attended Glenville State College and earned a bachelor’s degree. He is a member of the American Society of Appraisers Piedmont Chapter and a Past President. Potter holds the ASA designation and is a state-certified general real estate appraiser for North Carolina. He joined IAAO in 1989.
From the President (continued from page 2)

September will be an important month for IAAO. The 77th Annual International Conference on Assessment Administration takes place September 18–21 at the Sheraton Phoenix Downtown Hotel in Phoenix, Arizona.

The conference theme, “Transforming Assessment: Rising to Meet New Challenges,” strongly suggests that this conference will be well worth attending, as assessment professionals look for ways to streamline and improve processes and thrive in a challenging economic environment. Thanks to the Conference Content Committee for the high-quality speakers it has secured. Attendees can become more informed about current and future commercial and residential issues, tax policy and standards issues, and the latest assessment techniques and technologies—all while receiving continuing education credit.

Local Host Committee (LHC) Co-chairs David Boisvert and Tim Boncoskey and the entire LHC have worked tirelessly to make this conference one of the best. The Golf Tournament and Welcome Reception (at Chase Field, home to the Arizona Diamondbacks) on Sunday, the Opening Ceremony and Annual Business Meeting on Monday, the Awards Breakfast and Associate Member Committee Auction on Tuesday, and the Closing Banquet on Wednesday will all contribute to making this year’s conference truly memorable.

I think I’ll go enjoy some more summer while it lasts. Looking forward to seeing you in September in Phoenix!

All the best,

Bruce Woodzell

Pun of the month: There were two ships at sea. One was painted red, one was painted blue. They collided. At last report, the survivors were “marooned.”

IAAO Conferences, Seminars, and Meetings

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<td>32nd Annual Legal Seminar</td>
<td>New Orleans, Louisiana</td>
<td>December 8–9, 2011</td>
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<td>Sacramento, California</td>
<td>August 24–27, 2014</td>
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tion—electronic board books in PDF format. The majority of the Executive Board used their laptops rather than the paper version of board books to view resource documents. They plan to do so again when the board meets in Savannah, Georgia, in November. In addition to normal board business, which included reports from committees and staff, the Executive Board heard presentations from three cities seeking to host the 2016 conference. The host city selected will be announced in a future issue of F&E.

For those of you who have not logged in to AssessorNET recently, I encourage you to do so. While you are at it, please upload your photo so other members know who you are. It is easy and improves the networking experience tremendously.

A total of 35 groups are currently exchanging information using this newly updated discussion forum and collaboration tool. Public groups include the General Group, Tax Collection, State and Provincial, and Mapping and GIS. Private groups include most of the IAAO committees, the Executive Board, IAAO Reps, and conference attendees. And additional ad hoc work groups can be created for special purposes.

committees currently using AssessorNET to send meeting notices, share documents (minutes, project plans, draft documents, and templates), and post calendar items. In addition, there is the ability to create blogs, and there are other special features that have yet to be fully utilized. Try the Tag Cloud feature to get a sense of what is going on out there.

The Executive Board is using AssessorNET to share documents, including the new E-Board-Books, prior to our meetings.

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S

tuated between the Superstition Mountains to the east and White Tank Mountains to the west, the Valley of the Sun comprises 30 towns and communities spread out over 500 square miles with familiar names like Phoenix, Scottsdale, Tempe, Glendale, Mesa, Paradise Valley, Carefree, and Cave Creek. Once considered merely a Sunbelt retirement community, the desert oasis of Phoenix is now the fifth-largest city in the United States, attracting travelers year-round to its golf courses, spas, and numerous posh resorts such as the Arizona Biltmore, Montelucia, the Sanctuary on Camelback Mountain, the Phoenician, and the Boulders. For the serious shopper, Biltmore Fashion, Kierland, the Borgata, and El Pedregal offer unique shopping experiences.

Scottsdale’s Old Town and Fifth Avenue shops will please those looking for specialty boutiques and national renowned art galleries. As the name suggests, Phoenix has seen a rebirth of its city center with the emergence of a new entertainment district, the ground breaking for an Arizona State University (ASU) campus, the arrival of the International Genomics Consortium and opening of the Translational Genomics Research Institute headquarters, a new convention center, a new light-rail system and the development of CityScape, a multi-block retail/office project.

The Phoenix metropolitan area offers a wide array of entertainment and cultural activities. With so much to see and do, this article can only touch on some of the highlights.
Events
Phoenix is near the top of the list when internationally famous performers plan their touring schedules. This September, the Ashley Furniture Home Store Pavilion spotlights Carlos Santana on Sept. 18; the Phoenix Symphony hosts Orion Weiss performing Mozart’s Piano Concerto No. 21 on Sept. 22 and 24; the Foundry on First features Queensryche on Sept. 15 and Buddy Guy on Sept. 20. On Friday, Sept. 23, American jazz master Ahmad Jamal will be performing at the Musical Instruments Museum. West Side Story will be playing at Grady Gammage Auditorium in Tempe from Sept. 27 to Oct 2. Last Comic Standing winner Felipe Esparza headlines at the Tempe Improv Sept. 16 to 18. And Return to Forever IV brings together some of jazz/rock founding fathers Chick Corea, Stanley Clark, Lenny White, and Jean Luc Ponty sharing a bill with Zappa Plays Zappa at the Mesa Arts Center on Sept. 17. Pop music sensation Kesha performs at the Comerica Center on Sept. 20.

If sports is your game, Phoenix has a full roster of events. Although the Arizona Cardinals’ schedule is unknown due to the NFL lockout, the ASU Sun Devil football team will be lining up against the USC Trojans on Sept. 24. In late September, the Diamondbacks baseball team will play a three-game home-stand against the Pittsburgh Pirates, the San Francisco Giants and the Los Angeles Dodgers (see the local host booth to arrange for discounted tickets for Tuesday’s game against the Pirates). The Phoenix Coyotes take the ice in a preseason game against the LA Kings at Jobing.com Arena in Glendale on Sept. 21. In addition, the Pioneer Classic Golf Tournament will tee off at the Wigwam Resort and Golf Club on Sept. 16 followed by the Championship Players Tour at the Golf Club of Estrella on Sept. 25.

Places to See
Chase Field
The site of this year’s IAAO International Conference Welcome Reception, the Arizona Diamondbacks’ ballpark, has become one of baseball’s most recognizable landmarks. Opened in the spring of 1998 at a cost of $354 million, Chase has all the modern conveniences—air conditioning, a retractable roof, and a signature swimming pool behind the right field wall where the bikini-clad celebrate Diamondback
home runs. Designed to provide the best sight lines in the major leagues, Chase Field also proves that natural grass and a dome stadium can co-exist.

**Desert Botanical Gardens**

The desert is a harsh environment, and yet botanical life and beauty flourish as demonstrated in one of the world’s best gardens. The Desert Botanical Garden’s focus is on native flora especially succulents. The garden’s living collections include approximately 17,000 individual plants. In addition to stunning displays, these plants provide scientists from all over the world with information and material for various research projects.

**Golf**

The Valley of the Sun is a golfer’s wonderland. With over 100 courses, a truly dedicated golfer could play a different one each week for 2 years before starting over again. Courses range from extremely playable to PGA championship. The weather and sunshine of Phoenix draw golf enthusiasts from around the world—so many that even with an abundance of courses you’ll need to reserve a tee time.

**Heard Museum**

One of the finest collections of Native American arts and culture can be found at the Heard Museum. Founded in the 1920s by Dwight B. and Marie Bartlett Heard, the museum is recognized internationally for the quality of its collections, educational programming, and festivals. The current collection of the Heard Museum consists of over 40,000 items including a library and archives with over 34,000 volumes.

**Arizona Science Center**

The Arizona Science Center has 40,000 square feet of gallery space containing more than 300 hands-on exhibits, an IMAX Theater, and a multimedia Dorrance Planetarium seating 200. The Dorrance Planetarium was recently renovated with a NanoSeam Dome and Digistar3 projection and sound capabilities, making this the only science center or museum in the world with this technology.

**Heritage Square**

Walk a block east of the new modern Convention Center and you’ll stroll back 100 years in time. Heritage Square is a well-preserved remnant of Phoenix’s Victorian past. The Rosson House, one of eight restored residences on display, is the cornerstone of a city block dating from the late 1800s. A dolls and toys museum, shops, and restaurants now inhabit the structures, the only remaining group of residential buildings from the original Phoenix town site.
Phoenix Zoo

The zoo, which opened in 1962, has over 1,300 animals on display, operates on 125 acres, and contains 2.5 miles of walking trails. The largest nonprofit zoo in the United States has been conservation minded from its inception. Soon after it opened, it hosted what was thought to be the last few Arabian Oryx, which later formed the basis of the world herd created for Operation Oryx and eventually allowed the reintroduction of the species into the wild. Other animals in captive breeding for the reintroduction program include the black-footed ferret, Mexican wolf, Ramsey Canyon leopard frog, and thick-billed parrot.

University of Phoenix Stadium

The Arizona Cardinals University of Phoenix Stadium in Glendale is a state-of-the-art facility featuring the first fully retractable natural grass playing surface built in the United States, a retractable roof, and air-conditioned seating for 63,000. An opening on one side of the stadium allows the playing field to move outside, exposing the entire natural turf playing surface to sunlight when it is not in use and also allowing the floor to be used for other purposes while preserving the playing surface. The stadium was named by Business Week as one of the 10 “most impressive” sports facilities on the globe. Even if you cannot attend a game, go behind the scenes in this breathtaking facility with a 75-minute guided tour.

Phoenix Art Museum

The Phoenix Art Museum is the Southwest’s premier destination for visual art from across the world with an outstanding collection of more than 18,000 works. Permanent displays include American, Asian, European, Latin American, Western American, modern and contemporary art, and fashion design. From July 1 to Sept. 25, “Modern Mexican Painting from the Andrés Blaisten Collection” will be making its U.S. debut at the museum. Drawn from the world’s most significant private collection of Mexican art, the exhibition presents a visually stunning, definitive look at Mexican art created between 1910 and 1950—a monumental time of artistic renaissance of Mexico’s leading artists including Diego Rivera, Rufino Tamayo, and José Clemente Orozco.

Taliesin West

Built in the late 1930s, Taliesin West became architect Frank Lloyd Wright’s winter home and school in the desert until his death in 1959 at the age of 91. Every part of Taliesin West bears Frank Lloyd Wright’s personal touch. Today, the National Historic Landmark is the main campus of the Frank Lloyd Wright School of Architecture and houses the Frank Lloyd Wright Foundation. The structures reflect their desert surroundings with walls made of local rock, stacked within wood forms, and filled with concrete. The use of natural light played a major part in the architectural design.

Cosanti/Arcosanti

As well known for his bronze and ceramic bells as his architecture and theories of urban design, visionary Italian-American architect Paolo Soleri established his residence, a gallery, and studio in Paradise Valley in 1956. Open to the public, Cosanti, a designated Arizona Historic Site, is marked by terraced landscaping and experimental earth-formed concrete structures.

In 1970, Soleri began construction of Arcosanti, the prototypical arcological community (a fusion of architecture and ecology) in the high desert about 70 miles north of Phoenix. When complete, Arcosanti is projected to house 5,000 people, demonstrating ways to improve urban conditions and lessen our human impact on the earth.

Charles Krebbs and David Gillies are annual conference volunteers, and both are appraisers in the Maricopa County Assessor’s Office. The authors acknowledge Cathy Bridges for assistance with the article; she also works in the Maricopa County Assessor’s Office.
Tim Boncoskey joined Maricopa County Assessor Keith E. Russell’s administration in July 2006. He serves the elected assessor as the appointed leader for a professional staff of 321 with an annual operating budget in excess of $22.8 million. The office annually sends notices to and administers more than 1.6 million real and personal property parcels/accounts with a full cash value of nearly $444 billion.

Tim joined the assessor’s office after 17 years with the State of Arizona. He also worked as a senior budget analyst for the Fairfax County Office of Management and Budget in Virginia before beginning his Arizona state government career.

Boncoskey began his state service working for the Governor’s Office of Strategic Planning and Budgeting where he analyzed various agency budgets including the Department of Revenue for fiscal years 1991 and 1992. He served as an initial management staff member in the Governor’s Office for Excellence in Government from 1993 to 1995, becoming Executive Director in 1994. He was appointed in January 1995 as Assistant Director for the Management Services Division in the Department of Administration (ADOA) and held various executive management positions in ADOA until he joined Maricopa County. Tim served three governors in his seven years as the chairperson on the Governor’s Regulatory Review Council from 1996 to 2003.

He received his bachelor’s degree in public administration in 1983 from the University of Arizona and his master’s degree in public affairs in 1985 from the LBJ School at the University of Texas in Austin and attended the Governor’s Center at Duke University Strategic Leadership Program for State Executives in 1999.

Since working in the assessment field, Tim was elected twice as President of the Arizona Chapter of IAAO. He served as president in 2007–2008 and 2010–2011. He was also selected as a national chapter representative in 2009 and continues in that capacity. Boncoskey was instrumental in helping the chapter land the IAAO 2011 International Conference for Phoenix. Tim also serves as Co-Chair of the Metropolitan Jurisdiction Council for IAAO.

Tim is married to the former Lori Ann Meeks. They have four children (Michael, Scott, Sean, and Caroline) and three dogs (Vegas, Manny, and Bella). Tim and Lori live in the Moon Valley area adjacent to the North Mountain Preserve in Phoenix.

Tim’s philosophy of management and office culture is: Your ATTITUDE is yours—own it and be happy; BE THERE—don’t be thinking about everything else in your life, have focus because you’re the assessment professional and are here to serve; MAKE THEIR DAY—most people dislike dealing with government, so figure out a way to help them according to the law; and HAVE FUN.

Register Now for the 2011 IAAO Annual Conference Golf Tournament!
The 2011 tournament will be held at the Devil’s Claw course at the Whirlwind Golf Club in Chandler, Arizona. This year, there will be many contests, including closest to the hole and the longest drive, as well as others throughout the course. There will be two flights, with two 1st place and two 2nd place prizes. A Calloway Rangefinder for a closest to the pin, donated by Pictometry, will also be given away.

And don’t forget the Beat The Pants Off Tim Contest! The person with the most outrageous clothes will win a $200.00 gift card to Dick’s Sporting Goods, courtesy of Thomson Reuters. This can also be used at Dick’s online store. Register today. Go to www.iaao.org to register.

Jeff Law, Local Host Committee Golf Tournament Coordinator

For more information about the tournament, contact Lauren Harlan, Meetings Coordinator at Harlan@iaao.org.
**Refund Decision**

**Incline Village real estate: Property tax refunds may take awhile to arrive**
*(published July 18, 2011)*

*by Don Kanare, North Lake Tahoe Bonanza*

Local commentary on a Nevada Supreme Court decision against the Washoe County Assessor regarding overcollection of property taxes in apparent violation of state laws.

For more information, go to:
http://www.tahoebonanza.com/article/20110718/NEWS/110719943/1061&ParentProfile=1050

**Alabama Assessment Controversy**

**Property assessments upset some**
*(published July 17, 2011)*

*by Dennis Sherer, Times Daily*

Article discusses Alabama property taxes and contentions that they are not in line with the current market there.

For more information, go to:

**Corporate**

**Portage-based property tax software maker Manatron Inc. is acquired by Thomson Reuters of New York**
*(published July 19, 2011)*

*by Al Jones, Kalamazoo Gazette*


For more information, go to:

**Property Tax Hikes**

**Taxes, and savings fund, going up in DeKalb**
*(published July 12, 2011)*

*by April Hunt, The Atlanta Journal-Constitution*

Article discusses a budgeted 26 percent increase in the property tax rate in DeKalb County, Georgia to cover revenue shortfalls and improve its credit rating. The controversial 4-3 vote by the County Commission occurred amidst calls for better fiscal management and further consideration of layoffs and budget-trimming measures.

For more information, go to:

**More cities feel pressed to adopt property tax hikes**
*(published July 19, 2011)*

*by Loren Stanton, The Johnson County Sun*

Article discusses proposals by Overland Park, Lenexa and Prairie Village city councils in Johnson County, Kansas to implement property tax hikes to address street maintenance issues and avoid additional personnel losses after significant budget and personnel cutbacks in recent years. Johnson County represents approximately one-third of the state’s total assessed value.

For more information, go to:
http://www.kccommunitynews.com/johnson-county-sun-news/28600036/detail.html

**Clay County mulling property tax hike**
*(published July 19, 2011)*

*by Jacksonville News*

Article discusses a proposed property tax hike in Clay County, Florida to offset revenue shortfalls. After significant budget cuts, the increase is being proposed to address deferred maintenance issues.

For more information, go to:

**International**

**Govt backtracks after property tax outcry**
*(published July 20, 2011)*

*by Elma Klopeps*

Article discusses proposed amendment to the Municipal Property Tax Rates Act in South Africa that targets guesthouses, bed-and-breakfasts, and small hotels for collection of a business tariff. The legislation as currently worded could be interpreted to include all rental property and owners of more than one residential property having to pay commercial rates instead of residential rates.

For more information, go to:
The business enterprise value debate continues!

This new edition covers business enterprise value in general and in special property types: hotels, nursing facilities, convenience stores, and shopping centers.

**A Business Enterprise Value Anthology**

Price: $60*
AI Member price: $50*
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IAAO accepts digital photos of interesting or unusual properties, for “Where Do You Read F&E?,” and photos of local jurisdiction activities and meetings. Please provide full contact information with your submission. Send photos to bennett@iaao.org.

Above, Kenneth Wilkinson and Jinping Huang of the Lee County (Florida) Property Appraiser’s Office read F&E in China at the International Forum for Tax Law of Real Estate in Shanghai, China. Ken was one of six invitees from various countries asked to share information about their tax assessment systems. Jinping Huang accompanied Ken as his interpreter.
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<th>Location</th>
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<tr>
<td><strong>Alabama</strong></td>
<td>101—Fundamentals of Real Property Appraisal Montgomery, September 26–30, 2011 The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Hefflin 334/844-4782.</td>
</tr>
<tr>
<td><strong>Connecticut</strong></td>
<td>311—Residential Modeling Concepts Rocky Hill, October 17–21, 2011 The CT Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda at 203/385-4025.</td>
</tr>
<tr>
<td><strong>Florida</strong></td>
<td>300—Fundamentals of Mass Appraisal Tallahassee, September 12–16, 2011 The Property Tax Oversight sponsors the offering listed above. For more details, contact Meghan Miller at 727/538-7312.</td>
</tr>
<tr>
<td><strong>Kansas</strong></td>
<td>112—Income Approach to Valuation II Wichita, August 29–September 2, 2011 102—Income Approach to Valuation Wichita, October 3–7, 2011 400—Assessment Administration Manhattan, November 7–11, 2011 The Kansas County Appraisers Association of IAAO sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449 or <a href="mailto:kbrenner@cbglobal.net">kbrenner@cbglobal.net</a>. 300—Fundamentals of Mass Appraisal Topeka, September 29–October 2, 2011 The Kansas Department of Revenue sponsors the offerings listed above. For more details, contact Marilyn Cathay 785/296-4218.</td>
</tr>
<tr>
<td><strong>Tennessee</strong></td>
<td>151—National USPAP Brentwood, September 26–28, 2011 400—Assessment Administration Brentwood, November 14–18, 2011 The Division of Property Assessments sponsor the offering listed above. For more details, contact James Woodward 615/401-7789.</td>
</tr>
<tr>
<td><strong>Utah</strong></td>
<td>Course 311—Residential Modeling Concepts Salt Lake City, December 5–9, 2011 The Utah Chapter of IAAO sponsor the offering listed above. For details, contact Tiffany Opheikens 801/399-8176.</td>
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<tr>
<td><strong>Vermont</strong></td>
<td>201—Appraisal of Land White River Junction, August 22–26, 2011</td>
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<td>Course 201 — Appraisal of Land</td>
<td>August 22–26, 2011, Iowa (Des Moines)</td>
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<td>Course 300 — Fundamentals of Mass Appraisal</td>
<td>August 29—September 2, 2011, Kansas (Topeka)</td>
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### Virginia

710 — Valuation of Golf Courses
Manassas, September 12–13, 2011
Virginia Association of Assessing Officers sponsors the offering listed above. For more details, contact Catherine Brincefield, 703/324-4812 or Catherine.brincefield@fairfaxcounty.gov.

191 — USPAP 7-Hour Update
Hampton, September 15, 2011
Virginia Association of Assessing Officers sponsors the offering listed above. For more details, contact Kim Smith, 757/385-8851.

### Wisconsin

300 — Fundamentals of Mass Appraisal
Milwaukee, October 24–28, 2011
The Wisconsin Association of Assessing Officers sponsor the offering listed above. For more details, contact Paul Koller, 262/797-2461 or pkoller@newberlin.org.

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### BY COURSE

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<th>Course</th>
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<th>Location &amp; Dates</th>
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<td>Course 100 — Understanding Real Property Appraisal</td>
<td>October 3–4, 2011, Nebraska (Kearney)</td>
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<td>Course 112 — Income Approach to Valuation II</td>
<td>August 29–September 2, 2011, Kansas (Wichita)</td>
<td>November 28–December 2, 2011, Iowa (Cedar Falls)</td>
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<tr>
<td>Workshop 150 — Math for Assessors</td>
<td>October 5–6, 2011, Nebraska (Kearney)</td>
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<tr>
<td>Workshop 158 — Highest and Best Use</td>
<td>November 1–2, 2011, Texas (Round Rock)</td>
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<tr>
<td>Workshop 162 — Marshall &amp; Swift—Residential</td>
<td>October 10–11, 2011, Texas (Houston)</td>
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<tr>
<td>Workshop 163 — Marshall &amp; Swift—Commercial</td>
<td>October 12–13, 2011, Texas (Houston)</td>
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<tr>
<td>Workshop 191 — USPAP 7-Hour Update</td>
<td>September 9, 2011, Texas (Houston)</td>
<td>September 12, 2011, Texas (Round Rock)</td>
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<tr>
<td>Course 300 — Fundamentals of Mass Appraisal</td>
<td>August 29—September 2, 2011, Kansas (Topeka)</td>
<td>September 12–16, 2011, Indiana (Fishers)</td>
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<tr>
<td>Course 400 — Property Tax Policy</td>
<td>December 5–December 9, 2011, Arkansas (Little Rock)</td>
<td>April 16–20, 2012, Ohio (Marysville)</td>
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<tr>
<td>Workshop 553 — Personal Property Auditing—Advanced</td>
<td>September 26–28, 2011, Texas (Houston)</td>
<td>September 28–30, 2011, Texas (Houston)</td>
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<tr>
<td>Workshop 710 — Valuation of Golf Courses</td>
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<td>Workshop 711 — Valuation of Golf Courses</td>
<td>November 14–18, 2011, Tennessee (Brentwood)</td>
<td>November 28–December 2, 2011, Iowa (Cedar Falls)</td>
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<tr>
<td>Workshop 713 — Valuation of Golf Courses</td>
<td>November 14–18, 2011, Tennessee (Brentwood)</td>
<td>November 28–December 2, 2011, Iowa (Cedar Falls)</td>
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<tr>
<td>Workshop 714 — Valuation of Golf Courses</td>
<td>December 5–9, 2011, Utah (Salt Lake City)</td>
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### Almy, Gloudemans, Jacobs & Denne

For more information, contact Richard Almy, 708-354-8265, rralmy@att.net; Bob Gloudemans, 602-870-9368, rgloudemans@earthlin.net; Bob Denne, 847-788-1694, rcdenne@gsb.uchicago.edu.
Member Anniversaries • August

5 Years
Justin L. Aker, Cumberland County Tax Administrator's Office, Fayetteville, NC
Earl N. Alexander, II, Spartanburg County Assessor’s Office, Spartanburg, SC
E. Gayle Barnett, Fulton County Board of Assessors, Atlanta, GA
Thomas Minter Blackwell, Essex County, Tappanhamonock, VA
Tim Boncoskey, Maricopa County Assessor’s Office, Phoenix, AZ
Michael C. Ceder, Orange County, Orange, TX
Traci W. Conley, Tulsa County Assessor’s Office, Tulsa, OK
Catherine A. Cousineau, Monroe Charter Township, Monroe, MI
Jim Davis, CAE, AAS, Tyler Technologies, Seymour, IN
Frederick Descy, Richland County, Columbia, SC
Daniel Franks, Howell County, West Plains, MO
Susan E. Golden, City of Concord, Concord, NH
David L. Ivey, City of Hampton Assessor’s Office, Hampton, VA
Timothy Jordan, Tulsa County Assessor’s Office, Bartlesville, OK
Matthew Kaliszewski, Cobb County Board of Tax Assessors, Marietta, GA
Cooper Keller, Henry County Assessor’s Office, McDonough, GA
Rick A. Kenny, Fulton County Board of Assessors, Atlanta, GA
Mary Lam, Los Angeles County, Los Angeles, CA
Daniel F. Mead, Tulsa County Assessor’s Office, Tulsa, OK
Robin L. O’Loughlin, Town of Deep River, Deep River, CT
Rob T. Robertson, Carroll County, Carrollton, KY
Alonzo Rogers, Richland County, Columbia, SC
Pamela R. Rushton, Calhoun County Assessor, Port Angeles, WA
John Snyder, Cape May County, Cape May Court House, NJ
Terry R. Taylor, RES, St Lucie County, Fort Pierce, FL
Ann M. Wetherington, Orange County Property Appraiser’s Office, Orlando, FL

10 Years
Jeff Brown, Mecklenburg County, Charlotte, NC
Dianna L. Carter, McPherson County, McPherson, KS
Maryanne Patricia Deasy, PPS, Palm Beach County, West Palm Beach, FL
James L Durance, Alachua County Property Appraiser’s Office, Gainesville, FL
Allen B. Elrod, E-Ring, Inc., Madison, AL
Jane M. Grigsby, Town of East Windsor, Broad Brook, CT
Mark E. Gwinn, Davidson County Assessor’s Office, Nashville, TN
Sheldon D Handel, RES, City of Edmonton, Edmonton, AB, Canada
Donna Hunt, Jefferson County PVA, Louisville, KY
William H. Ingalls, Town of Bedford, Bedford, NH
Douglas A. Kirby, City of Richmond Assessor’s Office, Glen Allen, VA
Michael Lachs, Middlesex County Board Taxation, New Brunswick, NJ
James L. Lane, AAS, State of Tennessee, Rogersville, TN
Michael Pilmenstein, Town of Fallsburg, South Fallsburg, NY
Jerry D. Rock, Tulsa County Assessor’s Office, Tulsa, OK
Chris Rockwood, Rockwood Appraisals, Bristol, VT
Tammy E. Sanders, Izard County, Paragould, AR
Joel B. Schubert, AAS, Florida Dept. of Revenue, Property Tax Oversight, Tallahassee, FL
James A. Sherron, Lee County Property Appraiser’s Office, Fort Myers, FL
Joel W. Shytle, Mecklenburg County, Charlotte, NC
Denise M. Siegel, Township of Wall, Wall, NJ
Richard E. Silva, New Mexico Tax and Revenue, Santa Fe, NM
Teresa G. Simmons, York County, York, SC
Jay L. Swiers, Alachua County Property Appraiser’s Office, Gainesville, FL
Joseph Turner, Michigan Property Consultants, Saginaw, MI
Billy Whittaker, Kentucky Revenue Cabinet, Frankfort, KY

15 Years
Michael Kevin Armbrust, CAE, Pima County Assessor’s Office, Tucson, AZ
Tammy Berenguel, Polk County Assessor’s Office, Des Moines, IA
Ronald D Cadigan, City of St Johns, St Johns, FL, Canada
Lynn Cumbie, Rockdale County Assessor’s Office, Conyers, GA

Monica G. Dennis, CMS, SDS, Inc, Franklin, TN
Tracey L. Foster, Hugh L Landrum & Associates, Inc, Houston, TX
Michael Frangella, Borough of South River, South River, NJ
Ronald M. Herring, Osceola Parish Assessor’s Office, Monroe, LA
Todd M. Kaufman, CAE, Loudoun County Assessor’s Office, Leesburg, VA
Diana Knight, Tab Map Co., Lucedale, MS
Donna L. Langle, City of Dover, Dover, NH
Carole K. Long, Town of Pound Ridge, Pound Ridge, NY
William H. Peterson, CAE, Dakota County Assessor’s Office, Grand Forks, ND
Robert Pigeau, Imperial Oil Limited, Toronto, ON, Canada
Michael J. Stafford, Johnson County, Paintsville, KY
C. Allen Tippett, Salt Lake County Assessor’s Office, Salt Lake City, UT
Laura L. Webster, RES, City of Richmond Assessor’s Office, Richmond, VA
Patrick C. Wends, Equity Residential, Chicago, IL
Kenneth R Wilson, AAS, Hocking County Auditor’s Office, Logan, OH

20 Years
Ted H. Andrensen, CAE, Andresen & Company, Inc, El Paso, TX
Wade R. Armstrong, CAE, Saskatchewan Municipal Board, Regina, SK, Canada
Paul J. Asher-Best, AAS, Asher Appraisal Services, Truro, MA
Philip R. Brown, AAS, Clermont County Auditor’s Office, Batavia, OH
Donna J. Culp, Culpeper County, Culpeper, VA
Gerard T. Markey, Masco Corporation, Taylor, MI
Bart Raff, Oklahoma County Assessor’s Office, Oklahoma City, OK
Laurie Y Riefner, RES, Hanover County, Hanover, VA
Israel Schecter, Israel Schecter, PLLC, New York, NY
J Michael Sheehy, Pine County Assessor, Pine City, MN
Brian K. Thomas, Jackson County Assessor, Ripley, WV
Richard G. Watza, State of Michigan, Marysville, MI

25 Years
Betty S. Burckhardt, Wisconsin Dept. of Revenue, Hartford, WI
Michael C. Burckhardt, Wisconsin Dept. of Revenue, Hartford, WI
Michael J. Fedele, CAE, United Technologies Corp, Windsor Locks, CT
Ronald D. Gibbs, CAE, AAS, Yavapai County, Prescott, AZ
Paul D. Griffith, Integra Realty Resources, Sewickley, PA
Lamar Jenkins, Suwannee County, Live Oak, FL
Mark Low, Finney County, Fowler, KS
Lee J Miller, Cumberland County Tax Administrator’s Office, Fayetteville, NC
Rendel Mincey, Horry County Assessor, Conway, SC
David P Stark, CAE, Carver County Assessor’s Office, Hastings, MN
Stewart B Tedford, CAE, Tedford & Associates, Fort Mill, SC
Barbara L Zempel, Zempel Appraisal Service, Eau Claire, WI

30 Years
William K. Block, William K. Block, PC, New York, NY
Richard Burgi, Salt Lake County Assessor’s Office, Salt Lake City, UT
Robert Gravette, Plaquemines Parish Assessor’s Office, Belle Chasse, LA
Larry Hammonds, Parker County Appraiser District, Weatherford, TX
John Roger Lee, CAE, Maryland Department Assessments & Taxation, Towson, MD
Hardie Reynolds, Jr, CAE, RES, Total Assessment Solutions Corporation, Glenwood, AR
James F. Todor, CAE, Jim Todor Consulting Services, LLC, Sarasota, FL
Richard D. Ward, PhD, CAE, Toledo, OH
Richard C. Woodson, City of Richmond Assessor’s Office, Richmond, VA

35 Years
Robert Latham Harris, CAE, Sumter County, Sumter, SC
Michael R Martone, Koeppel, Martone & Leistman, LLP, Mineola, NY
Jack Westerman, III, Jefferson County, Port Townsend, WA

65 Years
Bernard W. Saler, CAE, Wauwatosa, WI
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Cost Containment Advisors

Our property tax practice continues to expand, and we are looking for retirees with experience in commercial property taxes (personal property, real property and unitary valuations).

No need to relocate. If you are interested in additional income, exciting and varied virtual work, and flexible hours please contact via email with a recent bio to kittyg@cost-containment-advisors.com. Please refer to this IAAO ad.

APPRAISER III
Houston, TX
HARRIS COUNTY APPRAISAL DISTRICT
Human Resources Division
P.O. Box 920975
Houston, Texas 77292-0975
(713) 812-5815

Position Vacancy Announcement
JOB TITLE: Appraiser III POSITION NO.: 420655
POSITION IS: ___Exempt___Non-Exempt TDLR REGISTRATION: Required
TODAY’S DATE: May 19, 2011 DIVISION: Commercial Property
DESCRIPTION/QUALIFICATIONS:
Perform the functions and activities associated with the appraisal of assigned commercial properties including inspection, data collection, analysis, and application of appropriate valuation approaches and techniques. Review and exercise broad discretion regarding appraised values. Negotiate value settlements with taxpayers and consultants. Will represent the Chief Appraiser and the district in the informal and formal protest hearing process. Assist with planning, coordination and supervision of the field activities within the division.

EDUCATION AND EXPERIENCE:
- High school graduate with 60 semester hours of college.
- Minimum of three (3) years of mass appraisal experience with at least a Level III TDLR registration and with a Level IV certification to be completed within two (2) years; or graduate of an accredited four year college with advance courses in appraisal, real estate, business, finance, or similar area, and responsible appraisal experience; or an equivalent combination of education and experience with a minimum of 60 semester hours of bonafide college credit.
- Must have experience with the use of a personal computer and the Windows operating system and specific skills in data research; working knowledge of HCAD’s CAMA system preferred.
- Knowledge of and experience with computer-assisted appraisal and information systems.
- Ability to communicate effectively orally and in writing and to perform mathematical tasks associated with appraisal. Testing will be conducted for writing and math proficiency.
- Ability to work effectively with others and the general public.
- Ability to work independently.
- Must register with the TDLR and have attained or working toward a TDLR Appraiser License/Certification.
- Position requires use of personal vehicle. A valid Texas driver’s license with proof of liability insurance is mandatory with a verified acceptable driving record.

Physical and Mental Abilities: Must have sufficient mobility to visit property sites that may feature rough terrain and to work outdoors in unfavorable weather conditions. Must be able to sit or stand for extended periods of time with ability to reach, bend and move up/down on steps. Must be able to lift up to 50 pound file boxes. The position requires considerable concentration, creativity and ability to manage time effectively. It is subject to stress caused by a changing public environment, diversity in the organization, mandatory deadlines and heavy workload. Requires the ability to operate office equipment and communicate on the telephone and face to face. Requires the ability to ask questions that will bring forth the information needed to make sound decisions.

SALARY: This position is classified in Salary Group 17. The starting salary for this position $41,985.

CLOSING DATE: This position will be open until filled. Applications/resumes should be submitted to the Human Resources Division, 13013 Northwest Freeway, Houston, TX 77040, faxed to 713.957.5664 or emailed to tdelbasty@hcad.org. You must attach a transcript if you list any college or university attendance. This is a security sensitive position; a background check will be performed.
COMMERCIAL VALUATION ANALYST II
Houston, TX

HARRIS COUNTY APPRAISAL DISTRICT
Human Resources Division
P.O. Box 920975
Houston, Texas 77292-0975
(713) 812-5815

Position Vacancy Announcement

JOB TITLE: Commercial Valuation Analyst II
POSITION NO.: Multiple
POSITION IS: _X_Exempt___Non-Exempt
TDLR REGISTRATION: Required
TODAY’S DATE: June 23, 2011
DIVISION: Commercial Property

DESCRIPTION/QUALIFICATIONS:
Perform the functions and activities associated with the appraisal of assigned classes of properties including inspection, data collections, analysis, application of appropriate valuation approaches and techniques, review and exercise broad discretion regarding appraised values. Will represent the Chief Appraiser and the district in the informal and formal protest hearing process.

EDUCATION AND EXPERIENCE:
• High school graduate or equivalent with a minimum of 60 semester hours of college.
• Minimum of four (4) years of mass appraisal experience with at least a Level III TDLR registration with a Level IV certification to be completed within one (1) year;

OR
• A graduate of an accredited four (4) year college with advanced courses in appraisal or real estate and two (2) years of responsible real estate/appraisal experience or an equivalent combination of education and experience with a minimum of 60 semester hours of bonafide college credit.
• Knowledge of and experienced with computer-assisted appraisal and information systems.
• Must have experience with the use of a personal computer and the Windows operating system and specific skills in data research; working knowledge of HCAD’s CAMA system preferred.
• Experience with Excel, Access and Works preferred.

• Ability to work effectively with others and the general public.
• Must register with the TDLR and have attained or working toward a TDLR Appraiser License/Certification.
• Position requires use of personal vehicle. A valid Texas driver’s license with proof of liability insurance is mandatory with a verified acceptable driving record.

Physical and Mental Abilities: Must have sufficient mobility to visit property sites that may feature rough terrain and to work outdoors in unfavorable weather conditions. Must be able to sit or stand for extended periods of time with ability to reach, bend and move up/down on steps. Must be able to lift up to 50 pound file boxes. The position requires considerable concentration, creativity and ability to manage time effectively. It is subject to stress caused by a changing public environment, diversity in the organization, mandatory deadlines and heavy workload. Requires the ability to operate office equipment and communicate on the telephone and face to face. Requires the ability to ask questions that will bring forth the information needed to make sound decisions.

SALARY: This position is classified in Salary Group 18. The starting salary for this position $45,851.

CLOSING DATE: This position will be open until filled. Applications/resumes should be submitted to the Human Resources Division, 13013 Northwest Freeway, Houston, TX 77040, faxed to 713.957.5664 or emailed to tdelbasty@hcad.org. You must attach a transcript if you list any college or university attendance. This is a security sensitive position; a background check will be performed.

SENIOR REAL PROPERTY APPRAISER
San Francisco, CA

The City and County of San Francisco seeks a motivated professional to perform appraisal and assessment work in connection with examining, analyzing and evaluating all types of real property for tax assessment purposes. Requires a BA degree; 3 years of experience in appraising real property for tax assessment purposes; 1 year of experience in appraising income-producing residential, commercial and industrial properties; possession of a valid driver’s license and eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes. To view the complete job announcement and to apply, visit: http://www.jobaps.com/sf/sup/BulPreview.asp?R1=PBT&R2=4265&R3=057275

Contact Advertising Sales Representative Mario Gipson to place your classified ad on the IAAO Web site and in Fair & Equitable. Gipson@iaao.org • 816/701-8131
REAL PROPERTY APPRAISER
San Francisco, CA

The City and County of San Francisco seeks a motivated professional to perform appraisal work in connection with examining and evaluating real property for tax assessment purposes. Duties include investigating complaints on property assessments by interviewing taxpayers, conducting on-site visits, and researching records and reports in order to make recommendations to supervisors. Requires a BA degree; 1 year of experience appraising real property for tax assessment purposes or 3 years of experience appraising real property as a fee, institutional or government appraiser; and a valid driver’s license. To view the complete job announcement and to apply, visit: http://www.jobaps.com/sf/sup/BulPreview.asp?R1=TEX&R2=4261&R3=057904

COMMERCIAL VALUATION ANALYST III
Harris County Appraisal District, Houston, Texas

HARRIS COUNTY APPRAISAL DISTRICT
Human Resources Division
P.O. Box 920975
Houston, Texas 77292-0975
(713) 812-5815

Position Vacancy Announcement

JOB TITLE: Commercial Valuation Analyst III POSITION NO.: Multiple
POSITION IS: _X_Exempt___Non-Exempt TDLR REGISTRATION: Required
TODAY’S DATE: June 23, 2011 DIVISION: Commercial Property

DESCRIPTION/QUALIFICATIONS:
Perform the functions and activities associated with the appraisal of assigned classes of properties including inspection, data collections, analysis, application of appropriate valuation approaches and techniques, review and exercise broad discretion regarding appraised values. Will represent the Chief Appraiser and the district in the informal and formal protest hearing process.

EDUCATION AND EXPERIENCE:
- High school graduate or equivalent with a minimum of 60 semester college hours.
- Minimum of four (4) years of mass appraisal experience with at least a Level III TDLR registration with a Level IV certification to be completed within one (1) year or graduate of an accredited four (4) year college with advanced courses in appraisal or real estate and two (2) years of responsible real estate/appraisal experience.
- Knowledge of and experienced with computer-assisted appraisal and information systems.
- Must have experience with the use of a personal computer with the Windows operating system and specific skills in data research; working knowledge of HCAD’s CAMA system preferred.
- Experience with Excel, Access and Works preferred.
- Ability to work effectively with others and the general public.
- Must register with the TDLR and have attained or working toward a TDLR Appraiser License/Certification.
- Position requires use of personal vehicle. A valid Texas driver’s license with proof of liability insurance is mandatory with a verified acceptable driving record. Physical and Mental Abilities: Must have sufficient mobility to visit property sites that may feature rough terrain and to work outdoors in unfavorable weather conditions. Must be able to sit or stand for extended periods of time with ability to reach, bend and move up/down on steps. Must be able to lift up to 50 pound file boxes. The position requires considerable concentration, creativity and ability to manage time effectively. It is subject to stress caused by a changing public environment, diversity in the organization, mandatory deadlines and heavy workload. Requires the ability to operate office equipment and communicate on the telephone and face to face. Requires the ability to ask questions that will bring forth the information needed to make sound decisions.

SALARY: This position is classified in Salary Group 19. The starting salary for this position $48,949.

CLOSING DATE: This position will be open until filled. Applications/resumes should be submitted to the Human Resources Division, 13013 Northwest Freeway, Houston, TX 77040, faxed to 713.957.5664 or emailed to tdelbasty@hcad.org. You must attach a transcript if you list any college or university attendance. This is a security sensitive position; a background check will be performed.
**APPRAISAL COMMERCIAL REVIEWER**  
Marietta, Georgia

COMPANY NAME  
Tyler Technologies

As an Appraisal Commercial Reviewer, you would utilize appropriate CAMA methodology to finalize the appraisal of all categories of commercial properties. Additional objectives include accurate data collection and defense of value before appointed Boards. The position requires a unique combination of mass appraisal knowledge, analytical skills, and the ability to work outdoors in all weather conditions.

**RESPONSIBILITIES**

- Inspect and gather images of commercial properties to ensure that property records reflect current and accurate property characteristics.
- Collect and record detailed property data and verify data via interview with property owner or occupant if available.
- Final reconciliation of value considering cost, income, and market approach.
- Prepare and present defense of values to appointed Boards.

**QUALIFICATIONS**

- Spatial ability to read maps and locate a physical location on a map
- Ability to visualize floor plan footprints based on three-dimensional buildings
- Good math skills to calculate square footage, ratios, and similar functions
- Knowledge of income capitalization
- Significant commercial mass appraisal experience and Georgia certification preferred
- General PC skills including knowledge of MS Word and Excel, or other equivalents, are desirable
- Valid driver’s license and proof of insurance

Apply Online

- Daily car allowance
- Position requires extensive walking and working outdoors in all types of weather


**PROPERTY TAX CONSULTANT**  
Tulsa, Oklahoma

Small, fast paced property tax consulting firm in Tulsa, Oklahoma is seeking a full time property tax consultant. The ideal candidate should possess at least some of the following qualifications:

- Property Tax and/or Appraisal experience
- Experience in the valuation of income producing properties
- Experience in ad valorem valuation
- Possess Strong Word and Excel Skills

Duties would include but not be limited to the following:

- Research, prepare and present property tax appeals to assessor and board
- Analyze and resolve landlord billing issues
- Review property values and tax estimates
- National Travel

Excellent salary and benefit package, 401(k)

Interested candidates please forward resume, letter of interest and salary history to hrconsultingsvc@gmail.com or call Ms. Roya Keyan at 918-851-9149
IAAO Online

One of my first assignments after joining IAAO was to learn all I could about distance learning and find the best option for IAAO to pursue. I am still learning and looking for that one best option. The hunt is similar to finding the one best house—it does not exist.

We begin appraising a house by recording its features. We measure it and record the construction material used in the exterior walls as well as the overall quality of design and construction. The list of features may be extensive or small; the neighborhood may be attractive or repugnant. The only similarity the subject house may bear to any other improvement is that it is a house, currently used as a house. Otherwise it is smaller or larger and of greater or lesser quality than those around it.

Distance learning is equally difficult to define. IAAO has been using distance learning for decades through its programmed courses. Members enroll and receive a booklet they read through on their own. They submit quizzes and a final exam for grading, and if they are successful, they receive a certificate proving they completed the course. I, took one in the mid-1980s. We still use them.

Another approach we have used is sending a tutorial on a CD. IAAO’s Math for Assessors allows users to practice various math skills on their computer at their own pace. It utilizes random number generation to challenge the user with new problems for as long as the user continues. The HP-12C tutorial is a PowerPoint® program that steps the user through some basic operations of that calculator, much like the one-day forum.

In 2009, IAAO began experimenting with education over the Internet. The programmed courses were moved to the internet along with the Standards and Ethics workshop. Recently, the CAE case study review workshop was added along with an SPSS workshop and Mathematics for Assessors. Soon the RES review workshop will be moved to the Internet.

These are all distance education offerings, and they share certain characteristics, such as a self-paced approach. However, just like the house I talked about previously, these programs differ from each other and from other programs on the market in significant ways. What I have found is there are nearly as many ways of presenting distance education as there are people engaged in doing it. Everyone has his or her own idea about what constitutes an ideal learning environment, and, of course, private companies hoping to earn a profit have to differentiate themselves somehow.

As in many other areas, standards have been developed in online education. The Appraisal Foundation, through its Course Approval Program (CAP), reviews course content to ensure it follows acceptable appraisal practices. It relies on the International Distance Education Certification Center (IDECC) for approval of the online education platform and delivery system. Several IAAO instructor-led training courses have received CAP approval, but IAAO has not submitted any of its distance education offerings for approval. Until the online courses receive that approval, they cannot be used to satisfy state licensing continuing education requirements.

Two of the requirements IAAO has not satisfied with online training are (1) tracking the participant’s “seat time” and (2) providing interaction with an instructor. In most cases, the time a participant spends on a course is tracked using a software system called a Learning Management System (LMS). Different approaches are used to record how long a student interacts with a course and to ensure there is interaction. For example, one provider asks the students to fill out a questionnaire prior to taking a course and then uses the responses to quiz the participant during the course presentation. Ultimately, The Appraisal Foundation wants to ensure a student spends the amount of time on the course for which credit hours are given. IAAO will have to license, purchase, or contract for the use of an LMS before this will be possible with the courses offered.

The second requirement is to have an instructor assigned to each course offering in order to provide timely responses to student questions. Each instructor will have to become certified by IDECC by passing two workshops. They will then be assigned to a particular offering to respond to student questions via chat board, e-mail, or telephone within a short time, usually no more than 48 hours. The LMS will facilitate this communication, but this will involve scheduling and building a relationship with instructors that currently does not exist. Instructors are typically placed under contract by a local coordinator to deliver a single course or workshop over a relatively short time. The Education Subcommittee and Instructor Relations Subcommittee members are struggling with the amount of time to make a course available online and the
amount of compensation that is reasonable to pay an instructor for making himself or herself available to respond to students during that time.

IAAO has contracted with elogic to move one workshop to an online offering on or before January 1, 2012. This activity will provide experience in translating classroom material to an online environment. It will give subject matter experts the opportunity to work with developers employed by the vendor and learn what role they will play in future projects. The goals will be to provide an online course, test a relationship with an outside vendor, and train developers how to adapt to online course delivery. IAAO will continue to explore other means of delivering education with the overall goal of increasing mass appraisal quality, without ignoring the practical aspects of local education requirements, including state licensing.

One other thing I have learned is that no single approach meets everyone’s needs. IAAO will continue to offer traditional classroom training as long as demand for it persists. If you have an idea for improving education delivery, please pass it along to an IAAO Board member, an Education Subcommittee member, or directly to me at clark@iaao.org.

Larry Clark, CAE

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**New Members**

**Nova Scotia, Canada**
- Jason Foster

**Massachusetts**
- Patricia Arundel

**Michigan**
- Clarence W. Osborne, Jr

**Minnesota**
- Cindy L. Bowman
- Kent Smith

**Mississippi**
- Dwayne J. Raphael

**Missouri**
- Tina R. McGowan

**North Carolina**
- Robert E. Lee, ll

**Oklahoma**
- Marsha L. Swarengin

**Tennessee**
- David A. Kline

**Virginia**
- Jean F. Jackson

**Washington**
- Mary K. Engle

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

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**Charitable Donations**

The Arizona Local Host Committee would like to invite you to visit their booth at the 77th Annual Conference in Phoenix, September 18–21. The Committee has selected the Lodestar Day Resource Center (LDRC) as this year’s charitable organization. The LDRC is a facility that provides critical services to the homeless. The Committee will be collecting donations for the LDRC at the Local Host booth, so please stop by and drop off items from the following list:

- Adult diapers
- Comb
- Deodorant
- Feminine hygiene products
- Hand sanitizer
- Hats
- Lotion
- Razors
- Shampoo
- Soap
- Socks
- Sunscreen
- Toothbrush
- Toothpaste
- Underwear
- Washcloths
- Water

And be sure to stop by Booth 211 in the Exhibit Hall to purchase LDRC’s Just B–B Just bath and beauty products. IAAO and the Local Host Committee urge you to participate in this worthwhile charity. They desperately need your help! For more information about the Lodestar Day Resource Center, go to www.lodestardrc.org.
Call for Webinar Presenters

IAAO is calling all members who have expertise in defined areas to consider presenting a 2-hour Webinar on behalf of the association.

If you feel that you are qualified to speak on any of the topics listed below via an IAAO Webinar, contact Director of Membership, Robin Parrish at parrish@iaao.org for more details.

Topics of Interest

- Billboards
- Car Dealerships
- Car Washes
- Casinos
- Cell Phone Towers
- Churches
- Contaminated Land
- Convenience Stores/Gas Stations
- Fitness Centers
- Flex Buildings
- Golf Courses
- Green Buildings
- Historical Property
- Hospitals/Surgical Centers
- Landfills/Rock Quarries
- Marinas
- Mortuaries/Cemeteries
- Restaurants
- Self Storage Units
- Ski Resorts
- Subsidized Housing
- Swimming Pools/Recreational Properties
- Theaters

2011 WEBINAR CALENDAR

Quarterly Market Update: Shake-up in the 2011 Real Estate Market
presented by Timothy P. Sullivan
1:00–3:00 pm CDT, August 17, 2011

Price Is What You Pay; Value Is What You Get: The Valuation of Mall Department Stores
presented by Greg Lafakis, Esq., CAE, and Joseph Ryan
Noon–2:00 pm CDT, October 19, 2011

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

That Which Causes Us Trials Shall Yield Us Triumph! The Role of the Valuation Witness in the Assessment Appeal Process
Greg Lafakis, Esq., CAE, and Ellen Berkshire, Esq.
Noon–2:00 pm CST, December 14, 2011

This Webinar sponsored by the IAAO Associate Member Committee