Assessments on the iPad: King County Develops "iRealProperty™"  
John Arthur Wilson

Tablets in the Johnson County (Iowa) Assessor's Office  
Bill Greazel
Contents

Featured Articles

3
Assessments on the iPad: King County Develops iRealProperty™
John Arthur Wilson

10
Tablets in the Johnson County (Iowa) Assessor’s Office
Bill Greazel

Columns

2
From the President

16
Legal Trends

52
Director’s Forum

Departments

18
New Members

20
In the News

21
Where do you read F&E?

22
Congratulations New Designees

33
Member Anniversaries

44
Education Calendar

46
Classified Ads

Special Sections

28
Innovation & Excellence Webinar Double Header

34
IAAO 78th Annual International Conference

42
2012 Sponsors

49
IAAO 2011 Annual Report—Financial Statements

Spotlights

24
FAQs about IAAO Designation Programs
Wanda Musik Witthar

26
Going to Kansas City—Kansas City Here I Come
Carol McReI

29
KC Favorites—IAAO Staff Picks
Compiled by Kate Smith

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.
From the President
Debra Asbury

Dear IAAO Members,

I traveled to Beijing, China, the week of June 17, with President-Elect Rob Turner and Director of Professional Development Larry Clark, to present a two-day workshop on IAAO technical standards. The Lincoln Institute of Land Policy–Peking University and the State Administration of Taxation hosted the event.

A formal dinner was held that Tuesday evening at Renmin University to introduce the hosts and guests. That was followed on Wednesday by sightseeing, including a trip to the Great Wall of China, where Larry and I took the opportunity to pose for our obligatory photo reading F&E. We also visited a jade merchant for a carving demonstration, and finally, we went to a factory where silk was being made into quilts and apparel.

The workshop itself was held that Thursday and Friday at the university. President-Elect Turner, Larry, and I took turns explaining the purpose and uses of several IAAO technical standards and how they might be applied within China. Approximately 75 individuals came from various provinces in China to attend. All interaction was through an interpreter, who was kept busy translating English to Mandarin and then Mandarin back to English during question-and-answer sessions. The sessions presented a wonderful opportunity for IAAO to share its knowledge and promote its standards. An interesting note—visits to the IAAO Web site from people in Asian countries and particularly China have increased dramatically in the past several months.

Friday evening our group was treated to a dinner at a restaurant whose specialty was Peking duck. Everyone enjoyed their meal, and our hosts were entertained by watching Westerners attempt to use chopsticks.

On June 25–26, I travelled to Ottowa, Ontario, Canada, for the Institute of Municipal Assessors 2012 Annual Conference. While there, I was able to participate in a panel discussion, “Ethics in the Assessment World.”

(continued on page 17)
A while ago, Debra Prins, Residential Division Director of the King County (Seattle, Washington) Department of Assessments, announced she had a problem with the field data collection devices. The replaceable batteries in the aging tablet PCs had been recharged so often they would barely hold a charge. Some field appraisers were reporting two hours or less of battery life. Budgets were tight, and new tablet PCs could cost $4,000 to $4,500 each. Jokingly, Prins was told the department would spring for 25-foot extension cords—not a foot longer.

Of course there had to be a better solution. With the arrival of the Apple iPad, the world of mobile data devices was changing at warp speed. The field appraisers had long groused that the tablet PCs were heavy, slow, and hard to work with in the field, because the screen was not very bright. In addition, they were carrying digital cameras, taking pictures in the field and then having to match them up back at the office.

The process had become cumbersome, inefficient, and technology-constrained. When the iPad 2 was introduced, it was clear there could be a new way of doing business. It was lighter and brighter and had up to 10 hours of battery life on a single charge. It had a built-in camera and cellular/Wi-Fi connectivity so data could be synced easily and quickly while the user was still in the field.

But for an assessor or appraiser (instead of a fee appraiser), there was one big problem. There was no app for appraisal. The department looked around, talked to vendors who had built apps for the Federal Government, and talked to internationally known and respected technology companies. No one had an app that would do the trick.

The department had a solid, home-built application for the PC (www.kingcounty.gov/assessor.aspx). That application was originally designed by teams of appraisers (land, building, sales, and the like), all focused on capturing relevant data for accurate property valuation. The real strength of the PC application stemmed from that consensus process of so many experts. That PC version included excellent integration of geographic information system (GIS) and computer-assisted mass appraisal (CAMA) data, which contributed significantly to King County being the 2012 corecipient of the IAAO Distinguished Jurisdiction Award.

But the appraisers needed that sophisticated functionality in a better, modern mobile device for work in the field. So, in partnership with a Seattle-area developer, Mobise Mobile Enterprise, the department built an iPad app, iRealProperty™. The team included IT Director Hoang Nguyen, Project Manager Don Saxby, and Mobise’s Regis Bridon.

As the team started working on the proof of concept, it became clear that something more than just simple characteristic data was needed. The iPad could do that easily enough, but with its cellular/Wi-Fi connectivity, global positioning system (GPS) capability, big, bright screen, and longer battery life, it could do much more.

The first step was to send Regis out to the field with department appraisers. They spent a day in largely densely populated Seattle and its various neighborhoods, and then another day in more suburban and rural areas.

It proved to be some of the most valuable time spent on the project. The field time gave the developer a much deeper understanding of how appraisers now work and how they could work with the iPad. The team recognized that mapping would be vital but had to figure out how to carry the graphic-intensive map files without constantly shuttling them back and forth over a cellular or Wi-Fi connection. And a wireless connection was another issue. Even in a high-tech-friendly environment like King County,
there were cellular holes in coverage by both AT&T and Verizon, both in rural areas and in some unexpected urban spots. Without connectivity, would the appraisers be left dead in their digital tracks? That wouldn’t work.

But in the mobile world of the twenty-first century workplace, connectivity becomes a critical concern. In the pre-iPad era, appraisers downloaded information to their tablet PCs, went to work in the field, and then returned to the office to upload the material to the department servers. Connectivity was a “sometimes” kind of thing.

However, to capture the full benefits of the iPad, there had to be a balance between the data that could be carried on the device and the data that could be synced in real time. Working with the Mobise team, department staff developed a way to sync the characteristic data (relatively small bits of data), while holding larger files, such as photos and drawings, until the iPad could “sniff” out a strong enough cellular signal or had Wi-Fi connectivity. That is, people could keep working in the field without either having the device hang while trying to transmit large files or risking the loss of data because it wasn’t initially held on the iPad.

Another important efficiency gain came from integrating the iPad 2’s camera into iRealProperty. In the past, appraisers would hit the field with their tablet PC in one hand and a digital camera in the other. Back in the office, they had to download the pictures and then carefully try to match each photo to each parcel. It’s a time-consuming, potentially error-plagued process that iRealProperty cured with a camera click. With the iPad’s built-in camera integrated into the iRealProperty app, the photo is automatically matched with the parcel and geotagged; a time and date stamp on the photo proves that appraisers were there should there be a question in an appeal; see figure 1.

Perhaps the most useful feature of iRealProperty is the use of maps through up-to-date GIS data; see figure 2. Because of the huge size of native ESRI maps and parcel layers, careful thought had to be given to how to handle those on the iPad. ESRI has a very good app for the iPad, and department staff looked at loading the entire county on the device. The files, however, were simply too large to easily sync in real time to the department’s database; it would slow performance in the field considerably.

**Figure 1.** Building photos and floor plans are clearly displayed (pinch to zoom in or out)

**Figure 2.** GIS map layers (displayed are 5-ft. aerials, parcels, building outlines, floodplains, wetlands, and landslide hazards)
Thus, GIS data were stored by assessment areas (King County is broken down into 92 areas) on the device. Given the infrequency of GIS data changes, it was a way to carry and utilize the richness of the GIS information without endless waiting for it to sync with the servers. By converting the files to another format, the overall size of the data carried on the iPad was reduced, while staff retained the ability to zoom in on an area to see where actual property lines fall and apply multiple GIS layers, such as erosion hazard, floodplains, wetlands, water mains, gas pipelines, street right-of-way and names.

In fact, it became clear the mapping capabilities of the iPad were both mission critical as well as a unique opportunity for more efficient use of GIS in the field. The search function (figure 3) of the data was tightly integrated to the mapping tools, so appraisers could highlight multiple parcels, touch the map icon, and have them displayed on a map.

In addition, by using the GPS capability of the iPad, appraisers can pinpoint where they are and see what properties are in need of inspection; see figure 4. Ironically, one problem discovered in staff testing was that it was so easy for users to move the map around on the iPad, they could get “lost.” Regis quickly solved that problem with a “centering” icon that instantly took users back to where they started.

Naturally, one of the initial and fundamental questions was how could an Apple product work with a Microsoft database, as the field information is all stored in SQL format. There were skeptics, but it turns out, however, that the iPad and SQL play very nicely together; see figure 5. Regis had once worked for Microsoft and had a solid understanding of both operating system worlds. As a result, users can seamlessly access property characteristics, history (including appeals, permits, and sales), and the field appraiser’s notes. Even previous photos of the property and, if in the database, floor plans, are available.

Taking notes was another initial point of skepticism among some staff. How would they take notes if they were standing at the door, talking to a taxpayer? A number of

Figure 3. Search area wide or for specific assigned tasks (inspection, sales, or maintenance)

Figure 4. Switch from search to map (map always displays locations of parcels in filtered results, in this case, parcels needing physical inspection)
testers did not like the iPad’s virtual keyboard. They were used to a stylus, and the iPad didn’t come with one. The team tried to convince them that their index finger made a dandy, built-in stylus that would be very tough to lose in the field. Perhaps it was a nostalgic carryover from the days of paper and pencil, but they wanted something to take notes with and, to them, that was a stylus. They were given styluses, but Regis devised a few tricks for note-taking. After building the note function into the iRealProperty app and offering them the use of the stylus or virtual keyboard, Regis explored one more option, voice to text; see figure 6. Even with Regis’ French-accented English, it worked. Staff could simply dictate their notes into iRealProperty, and it would turn them into a text file in the note section of that parcel record. Presto! And no stylus required.

The note-taking solution underscored the fundamental approach to the development of iRealProperty. The objective was to integrate the department’s work, the app, and the capability of the iPad as tightly as possible; field appraisers did not want to have to access several different apps for every parcel they inspected. By Washington State law, each of the some 670,000 parcels in the department’s jurisdiction must be physically inspected once every six years, plus maintenance, sales, and new construction. Hopping between apps would be time-consuming, cumbersome, and counterintuitive to the protocols of the iPad. What was needed was an app that, once opened, would allow the user to get the vast majority of work done without ever having to leave iRealProperty; see figure 7.

As the team proceeded through various builds of the app, functionality was added each step of the way. The ability to take measurements in the field was incorporated, along with a simple drawing program. Parcels can be bookmarked for checking later. The map can be rendered real-time with CAMA data to verify that property characteristics are coded consistently; see figures 8 and 9. The status dashboard shows sales verifications, properties for physical inspection, maintenance, and maintenance details; see figure 10.
As iRealProperty is being deployed, it is the product of countless hours of testing, feedback from a varied pool of field appraisers, trial and debugging, and fine-tuning. Throughout the development process, the team focused on how people actually work in the field, what the iPad was capable of, and how it could make the jobs of the people in the field easier, quicker, and more intuitive; see figures 11 and 12. Complexity in end use is the enemy of efficiency and impedes adoption of new technology. There are numerous instances of software applications that may have been capable of great things but were so hideously complex that all but a handful would ever master the app and use it. The team was determined to avoid that pitfall and to leverage the intuitive nature of the iPad; see figures 13 and 14.
Developing iRealProperty is only part of the project, however. There were other key elements to figure out: security, IT support, and acceptable use. In addition, what accessories and additional apps would staff need to be truly mobile and productive in the field?

Security was a foremost concern. There was some initial skepticism that the iPad was “just a consumer device” and thus not very secure. That’s not the case. In fact, one early reason for adopting the iPad over an Android tablet was reports of successful hacking, malware, and other attacks launched against the Android platform. In general, the iPad (combined with Apple’s iron gate approach to selling anything through the App Store) has been shielded from widespread, successful attacks.

That’s not enough, of course, when it comes to security. Several other steps were implemented to help secure the device and the data and provide safeguards in case of loss or theft. Users are required to use Apple’s four-digit pass lock to access the device. In the case of iRealProperty, they are also required to enter their King County enterprise system login and complex password, which is verified against Active Directory running on the department’s Exchange servers. In addition, data are encrypted as they shuttle wirelessly between the iPad and the servers.
To further safeguard the employee and the department in case of loss or theft, iRealProperty is being deployed through a Mobile Device Management (MDM) system. These systems have several advantages. If the iPad is lost or stolen, IT can wipe the data, lock it, and render the device useless. While the data on the device are already available on the department’s Web site, the MDM system is a way to keep the data secure so a thief cannot tamper with the database. In addition, the MDM allows the department to deploy and update iRealProperty as well as make bulk purchases of other approved apps and push them to the device. It would have been a procurement nightmare to track more than 100 separate iTunes accounts. The MDM provides a single technical and financial gateway.

Another issue has been whether a large IT staff of Apple-trained technicians would be needed for maintenance. Not so far. I’ve been running my iPhone against the county Exchange servers for more than two and a half years, and during that time, I’ve required about six minutes of IT support—all of it being to set up the device and not a minute more. Compared to the Android platform (which is actually several varieties under one label), iOS (the mobile operating system for iPad, iPhone, and iPod Touch) has run flawlessly in concert with Exchange. And while Regis has trained IT staff members how to program and maintain iRealProperty, a surge in iPad-related issues is not anticipated. And in terms of hardware reliability, despite a couple of dropped iPads with cracked screens, there has not been a single device malfunction with the iPads.

The use of iPads has naturally raised some policy questions. Some naively and mistakenly dismissed the iPad as simply a high-tech toy. In reality, it is a cost-efficient, very sophisticated tool that allows staff to be more accurate, more productive, and more mobile in getting their jobs done. For such on-site intensive work as setting property values, the iPad with iRealProperty is the way to go. In terms of hardware costs alone, the department will save $250,000 off the top in comparison with similarly equipped tablet PCs. In terms of acceptable use, King County already has a clear policy. Staff members are allowed limited personal use of county-owned hardware and networks. The unanticipated benefits of allowing staff members to take their iPad home are several: they become more familiar with it; it becomes easier to use; they train themselves on how the device works; and because of the iPad’s ease of use, they are more inclined to respond to a quick e-mail or question because they don’t have a long wait for the application to open—touch it and it opens.

Each week, the department learns more about the iPad and how it is being used by staff members. It may not be a perfect solution, but it is a quantum move forward from the bulky, battery-draining tablet PCs previously being used.

Each week, the department learns more about the iPad and how it is being used by staff members. It may not be a perfect solution, but it is a quantum move forward from the bulky, battery-draining tablet PCs previously being used. The strategic plan envisions a mobile workforce for the future; if overly office-bound, staff simply cannot get the work done. What was needed was a device that was light, bright, and seamlessly connected to the database; that’s the iPad. Developed in partnership with Mobise and with invaluable early input from the staff test team, iRealProperty is an app that facilitates the department’s work in a collaborative, effective, and innovative way.

Development and implementation of iRealProperty consumed more hours of work than originally imagined, but anyone who has viewed the app testifies that the effort was worth it. Moreover, additional features and changes for iRealProperty 2.0 are already being discussed.

John Arthur Wilson is Chief Deputy Assessor for King County (Seattle, Washington) Assessor Lloyd Hara. John supervises day-to-day operations as well as setting strategic direction for the department. He has worked in the Department of Assessments since November 2009. He has a background in journalism and public administration at the federal, regional, and local levels.
The Early Days

When I started working for the Johnson County (Iowa) Assessor’s office in 1971, the only tablets on the desks were the antacids consumed by staff members during the appeals process. What I was greeted with were rows of battleship-grey desks, matching file cabinets containing thousands of property record cards, and fluorescent light fixtures suspended from the ceiling in a haze of cigarette smoke from the ashtrays on almost every desk. If you still can’t visualize the office, tune into an episode of “Mad Men,” but located in the basement of the courthouse.

In those days, one of the most dreaded annual tasks was reviewing and totaling the property record cards. The property record cards were removed from the file cabinets, and each desk was given a stack of cards. Using a Monroe ten-key adding machine (figure 1), staff members added the land value from each card and totaled that township; repeated the process for the improvement value on each card and totaled that; repeated the process for the grand total value on the card; and finally compared the tapes from the machine. The land totals and improvement totals were supposed to equal the grand total (on the third tape). If not, the discrepancy had to be resolved, even if it was just a slip on the ten-key. These audited values were then sent in the physical form of a tax book to the county auditor, who calculated the taxes for the next year.

Some people in the office relished the precision of this yearly ritual, but for active individuals like me, it was torture. As young people are wont to do when bored, I would devise various ways to entertain myself. One prank I conceived was to run a small hose from my desk to the adding machine of the nimble-fingered person at the desk in front of me while he or she was on break. When the person returned and started working those keys, I took a drag off a cigarette and exhaled into the small hose so that it billowed from the Monroe.

Setting the Stage for Progress

In the 40 years since then, there have been exponential increases in efficiencies in the office. Handling all the property record cards three times just to check the math would be
unimaginable today. Storing the valuation calculations on physical cards along with pencil sketches of the improvements would require a doubling or tripling of staff.

With CAMA systems and computers to run them, all these calculations that used to take weeks are now accomplished in minutes. Once the legacy parcels had been entered into the CAMA software, the cards were retired. All subsequent improvements are entered directly from the field reports and scanned, freeing up valuable office space (with the removal of the file cabinets), and eliminating the time-consuming task of finding misfiled cards.

Yet the efficiencies of technology have not been applied to the field data collection process. In my experience, data collection is still mired in the past. The only difference between then and now is that appraisers are equipped with a computer-generated sheet of paper, instead of a hard card, and perhaps a laser measuring device, instead of a steel tape measure.

Over the years, I have tried to bring computers into the field, but these efforts have not been very successful. Previous tablets were bulky and had a short battery life. Laptops are great for working in a vehicle, but are heavy and too bulky to carry from house to house. Even with laptops, data entry is not as efficient as in the office. Pen-based collection requires an interface with the CAMA software that can be difficult to use and expensive. What I have been searching for is a data-collecting tool that can be carried by collectors all day without wearing them out and that is not intimidating to homeowners.

This article describes the attempts of the Johnson County (Iowa) Assessor’s office to improve efficiency, reduce costs, and achieve easy implementation of technology in the field data collection process.

**Modern Times**

When Apple introduced the first iPads in April 2010, I was impressed with their portability, long battery life, Wi-Fi capability, and quick learning curve. The challenge was to implement this tool without a great deal of programming and interface issues with the CAMA system.

The office had already invested resources in a Web presence. About ten years ago, all the assessment data were posted on the Web. This is a free site where anyone can review the assessor’s data for errors or omissions. But mainly it relieves the office of responding to the flood of phone calls and counter traffic from realtors, insurance underwriters, appraisers, and curious citizens. This has freed up two staff members to assist in the primary objective of fair and equitable assessments.

The jurisdiction’s property data are published on a hosted Beacon™ site (http://beacon.schneidercorp.com/?site=JohnsonCountyIA). All the information needed to revalue a property by appraisers was already available there, negating the need to download parcel information from the CAMA system to the field collection device.

The challenge with the old system of pencil-and-paper data collection was deciphering the appraiser’s field notes. The CAMA input person had to interpret the handwriting and annotations of several authors. So the appraisers worked with the programmers at the Web hosting provider to develop creative solutions for the digital collection of those items traditionally recorded by hand. One reason for using the existing Web provider as a vehicle for the product was to bypass the queue of projects in the county’s IT department, because the Beacon site was already pushing all the data out to the Web. The goal was to turn this static property information, which was on the Web, into an editable screen with dropdown menus to reduce typing, because a screen with predefined menus minimizes miscommunication.

Instead of carrying around a stack of paper records, the field appraiser carries the tablet, a laser measurer, a MiFi cellular card, and a cell phone. The MiFi card is a miniature wireless router that serves as an intelligent mobile hotspot, allowing Internet access for up to five devices at a time. The tablet, with its built-in Wi-Fi capability, can seamlessly connect to the Internet for e-mail access and use of an Internet browser.

The Verizon MiFi 4510L card (figure 2) is used because the unit is free, there is no contract, and there is no limit on data. The cost is $38 per month, saving the extra
To edit the sketch of the property, the sketch is copied from the Johnson County Beacon™ Web site by touching the sketch until the copy prompt appears and then pasting it into a program called Penultimate™ by CocoaBox. Penultimate is a productivity app currently available from the Apple store for $0.99. It allows hand-drawing of shapes and images on a grid or a choice of other backgrounds. Johnson County uses a stylus for more precise drawing input capabilities. Several compatible types of stylus are available in the market. The image can then be sent anywhere in PDF format by using e-mail or various Cloud Computing services.

Figure 5 is an example of enlarging a wood deck by 16 feet. This edited sketch is e-mailed to the CAMA editor in the office, who changes the sketch in the CAMA system and files the field image in the appraiser’s electronic file. If a new picture of a property is needed, newer versions of most tablets can photograph the home and e-mail that to the office.

When the appraiser approaches the property, he or she brings up the parcel on the iPad from the Web site and

$100 for the built-in cell option on the iPad. The card utilizes 4G cellular technology and has its own battery for power, thus conserving the battery life of the tablet.

Figure 3 shows a screen shot of the data fields with edits of the existing data. These data are then e-mailed to a dedicated data CAMA input person. Figure 4 shows the e-mail that would be received. Only the changes are transmitted.
checks whether the homestead credit has been applied for. The appraiser rings the doorbell to confirm whether the owner is home, explains the purpose of the visit, and requests an interior inspection. When exiting the structure, if the homeowner has not applied for the credit, the appraiser offers the homeowner the opportunity to apply for it on the tablet, from the prepopulated form (figure 6). This form is also e-mailed to the office. This service is

**Figure 6.** Form for Application for Homestead Tax Credit

---

**IOWA Property Tax**

**Application for Homestead Tax Credit**

This application must be filed with your city or county assessor by July 1 of the year for which the credit is claimed. Iowa assessors’ addresses can be found at the [Iowa State Association of Assessors Web site](http://www.isaas.org). The owner’s name, property address, jurisdiction, legal description, and parcel number are filled in. The homeowner signs the application, declaring occupancy and the basis for ownership. They certify that a smoke detector or smoke detectors meeting the requirements of Iowa Code section 100.18 and 661 Iowa Administrative Code chapter 210 have been installed or will be installed within thirty days of the filing of this application. The assessor or authorized representative signs the form, indicating whether the application is allowed or disallowed. This form is an example of how a homestead tax credit application might look.
one way the assessor’s office can “give something back” to homeowners for their cooperation during the inspection.

The appraiser informs the homeowner there will be an exterior inspection before he or she leaves. The homeowner is given a business card with the Web site address so they can review the collected data in 10 to 14 days.

The appraiser continues down the street, bringing up each parcel on the tablet. Part of the efficiency comes from the elimination of paper copies. Staff members no longer need to organize the day’s work by alternating the sides of the street to inspect properties in numeric address sequence. Moreover, the tablet does not intimidate taxpayers like a bulky laptop. In fact, homeowners are usually intrigued by the technology and curious about the process, and if they sign a homestead application, they become physically involved.

When the e-mails from the field are received in the office, one goes to the appraiser and one to the CAMA input person. The input person edits the data in the CAMA system and files the e-mails in the appraiser’s folder on a shared drive on the main server. Because all the required data are already in digital format, the files are easy to archive in folders, eliminating the manual scanning of paper field notes.

Challenges

As in any restructuring of a well-established procedure, there was some resistance to change. Productivity was lower during the initial learning phase, but that was short term, about three weeks. There was some fine-tuning of the input screen to facilitate the efficient and complete input of data. The unanticipated reaction from the field staff was the negative impression that because of the time stamp on the e-mails, management was going to closely monitor their field activities. I had to assure them that their field activities would not be micro-managed. Another problem arose when the amount of data received was more than the CAMA input staff could handle; assignments for other office staff were reprioritized so they could help with the data input.

Summary

The tablet is one option for assessor’s offices to minimize paper generation, increase the efficiency of appraisers, and reduce miscommunication between field and office personnel.

The Johnson County Assessor’s Office also lends the tablets to members of the Board of Review during the appeals process, so they don’t have to lug around notebooks filled with several hundred pages of filings and assessor recommendations to and from the hearings. This avoids copying several hundred pages for each member each year. Figure 7 shows how the filings appear on the tablet.

**Figure 7.** List of tax appeal petitions available to members of Board of Review

---

Facing assessment appeals seeking reductions for intangibles? 

WE CAN HELP!!
Peter F. Korpacz, MAI, CRE, FRICS
Korpacz Realty Advisors
Litigation, Valuation & Counseling

301.829.3770 • pkorpacz@korpaczra.com

Learn practical tools to correctly identify affordable housing communities including USDA/RD, HUD and LIHTC. Recognize the basics of how these properties function. Examine the features that contribute to value. Discover ways to obtain the data needed for accurate valuation using sales, cost and income approaches.

From this Webinar you will learn:

- Variances between market and affordable housing
- How to identify types of affordable and subsidized properties
- Financial characteristics of subsidized housing
- How subsidized tenants influence property economics
- How deed restrictions and mandates impact subsidized property
- How to overcome challenges to valuing affordable and subsidized properties

REGISTER AT WWW.IAAO.ORG
Most Webinars earn 2.0 continuing education credits.

Valuation of Subsidized Housing
Presented by Craig Cardella and Michael Hairr
Noon–2:00 pm CDT • September 19, 2012
Identifying and understanding affordable and subsidized multi-family property is the key to fair and equitable valuation. Join property tax consultants Craig Cardella and Mike Hairr as they share their unique perspectives of this diverse and generally misunderstood area of property tax valuation.

F&E Digital Edition—A Green Choice For Members
Members who want to opt out of receiving the print edition of Fair & Equitable can do so as follows:

- Update your membership profile online. Log in as a member at www.iaao.org, go to “my account” at the top of the page, and under options look for “Exclude from F&E Print Edition” and click “Yes.”

If you encounter difficulty updating your online profile, contact the IAAO membership Department at 800/616-4226 or membership@iaao.org.

Members who want to continue receiving the print edition do not need to do anything. They will receive the printed version of F&E as usual.

Members that have chosen to opt out will no longer receive F&E Print Edition in the mail. You will receive notices in IAAO E-News broadcasts when F&E Digital Edition is available each month.

Paperless Appraisal, Geo-Sketching & CAMA/GIS software solutions

For more information: info@zillioninfo.com
http://www.zillioninfo.com/product/sketch
Lessee-Owned Buildings

A taxpayer’s claim that only the land it owned was subject to taxation and not the multi-million-dollar shopping center built on the land by its tenant has been rejected by the Supreme Court of Pennsylvania.

In 1989, the taxpayer agreed to lease the land, then vacant, for 50 years. Under the terms of the lease, the lessee was permitted to construct buildings on the land and then sublease the space to other tenants. During the last six months of the lease, the lessee was entitled to purchase the land at its fair market value as if “vacant and unencumbered by the lease.” If the lessee chose not to exercise this purchase option, the entire premises would revert to the landowner when the lease terminated. Under the lease, the lessee was required to pay the property taxes.

The shopping center was subject to taxation, the court ruled, because the state’s assessment statute specifically names not only land but also buildings and parking lots as taxable real estate. The statute, the court said, is concerned with the “particular nature” of the property to be taxed, “not the means by which the property is owned.” The assessor is also required to assess the property as whole, not its constituent parts. Therefore, it was proper for the assessment to include both the leased fee interest of the landowner and the leasehold interest of the shopping center owner, the court said.

The court further ruled that those interests had been properly valued by capitalizing the income stream of each party’s contracted rents in the income approach. Pennsylvania case law has established that the “economic reality” of existing leases must be considered in determining value, because the lease terms will affect the price a purchaser is willing to pay for a property. Further, if both lessor and lessee are able to collect rents under the lease terms, then the capitalization of income from their respective contract rents is the appropriate means to value each party’s interests, the court explained.

In this instance, the county’s appraiser, in valuing the land, had “specifically considered the impact of the ownership division and rent restrictions created by the lease on the landowner’s ability to sell the land.” In capitalizing the income, he had used as the income stream the contract rents that an owner could expect to receive. Similarly, in valuing the shopping center complex, the appraiser had considered the impact of the lessee’s lease with the landowner on the price the lessee could expect to receive if it assigned its leasehold interests to others. In capitalizing the income, the appraiser used as the income stream the contract rent the lessee obtained from its subtenants.


Lessees as Owners

A church leases an office building on its property to a limited liability corporation (LLC) for the purpose of subleasing the building to a youth services organization. Is the property taxable or tax-exempt?

In a recent Washington case, the answer hinged on who was the constructive owner of the property under the leases. According to state statutes, to qualify for an exemption, an organization must not only provide an exempt service, but must also be the property’s owner. The Department of Revenue had determined that the LLC was the constructive owner and thus taxable. The Board of Tax Appeals ruled the owner was the youth services organization and therefore tax-exempt.

In the circumstances of this case, a donor wanted to obtain meeting and office space for the youth services organization. An office building on a portion of the church’s property provided the needed facilities. The donor would have bought the property outright, but a sale subdividing the parcel would have necessitated significant road and building improvements to comply with local requirements.

To work around this constraint, the church leased the building to the donor through an LLC he had set up for the purpose. The lease was for 99 years for an upfront payment of $175,000. The LLC then leased the premises to the youth services group for 15 years for $1,500 a month. The youth organization was required to maintain the property and fund any improvements over the lease term. If it fulfilled its obligations under the lease, the youth organization would receive the LLC’s title at the end of the 15 years.

The board ruled that the 99-year lease gave constructive ownership of the property to the LLC. The 99-year lease, the board said, was comparable to a real estate contract or financing agreement that transfers most rights of ownership except for the “bare, legal title.” The subsequent sublease gave constructive ownership of the property to the youth services organization, the board said, because the lease was, in effect, a purchase agreement. The terms of the lease were similar to those of a contract sale or lease financing agreement, the board said, with the youth organization receiving title at the conclusion of the lease. It was also clear from the record that a sale was the intention of the parties. The difference in the length of the lease term in the two leases was not an issue, the board said, because a financing lease was more likely to run for 15 years than 99.

In August, Larry Clark and I will be speaking to another delegation from China during a conference on property assessment methodologies and practices in Vancouver, British Columbia, Canada.

The Executive Board held its quarterly meeting July 20–21 in Bellevue, Washington. While there, King County (Seattle, Washington) Assessor Lloyd Hara treated board members to a tour of the King County Department of Assessments. King County is a large assessment jurisdiction with more than 660,000 residential and commercial properties. We saw a demonstration of the new data collection system that is featured in this issue of F&E as well as other aspects of their operation. A presentation on the data collection system will also be delivered in a session at the IAAO annual conference.

I will provide updates on activities at the Executive Board meeting in the September F&E.

In other news, the 2012 Nominating Committee has certified the candidates for the 2012 elections. Please look for the certification announcement on page 19.

This issue of F&E is the preconference issue. It contains up-to-date information about education programs, exhibitors, special events, and things to do and see in Kansas City. The IAAO Web site, www.iaao.org, also contains information, including last-minute updates and changes to the program.

At the conference, the Director of Library Services and the Research Librarian will be doing live, on-site demos on how to use the library catalog and InfoTrac journal database, and answering questions on how to find resources. Be sure to visit the exhibit hall and say hi to them. The Friends of the Paul V. Corusy Library will also be there, promoting the Paul V. Corusy Trust Fund, which is a source of grants for research projects by members. Interested members can find the research grant application on the IAAO Web site.

If you are attending the conference, be sure to make your room reservations as early as possible. Rooms at the Marriott are almost sold out. You can reserve a room at the overflow hotel, the Downtown Crowne Plaza, which still has space available. Both hotels are conveniently located one block from the convention center. I hope to see many of you at the conference. IAAO headquarters is just a few blocks away from the convention center. This is a unique opportunity to see where much of the volunteer activities and work of IAAO takes place.

Sincerely,

Debra Asbury

Facts from Arkansas:

President Bill Clinton once said, “I believe in a place called Hope, and a place called America.” That place called Hope is right here in Arkansas, a small town in Hempstead County that is anything but small.

Hope is known for so many things, such as growing the world’s largest watermelon weighing in at 268.8 pounds per the Guinness Book of World Records 2006. It’s also best known for having been the childhood home for two very famous, politically strong men. Both President Bill Clinton and former Governor Mike Huckabee grew up in Hope. Mike Huckabee ran for the presidential nomination in 2008. He is currently the host of the Fox News show, “Huckabee,” and a radio talk show called “The Mike Huckabee Show.”

With such big things coming out of such a little town called Hope, we should all believe in such a place.

There is nothing wrong with America that can’t be fixed with what is right with America.

President Bill Clinton

I wish we would all remember that being American is not just about the freedom we have; it is about those who gave it to us.

Mike Huckabee
Ontario, Canada
Terence H. Tomkins

Alaska
Sidney Bruce Kelley

Arizona
Roy E. Morris, Jr

Arkansas
Cindy Martin

Florida
Pat A. Poston

Georgia
Nancy Greer

Teri A. Wodzisz

Illinois
Sarah Lief

Bridget B. Nodurft

Louisiana
Cindy L. Manasco

Michigan
Lydia Paille

Minnesota
James R. Haley, Jr

New York
Joseph Anthony Desmaret

Oklahoma
Jonathan K. Harris

Vanessa Hasting

South Carolina
Michael Reed

South Dakota
Diane S. Rypkema

Lori A. Stangeland

Texas
Jesse Wayne Hubbell

Carrie Kinkade

Virginia
G. Diane Morton

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
- Burden of Proof
- 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/Rec. Properties
- Theaters

IAAO Demonstration Appraisal Report Writing/Grader’s Workshop
Wednesday, September 12, 2012
Kansas City, Missouri

During this double session educational offering, you will learn to write and grade a demonstration appraisal report.

Who Should Attend?
- Candidates for the CAE and RES designation, planning to prepare a demonstration appraisal report
- Individuals holding the Certified Assessment Evaluator (CAE) designation. Current real property report graders must attend a grader’s workshop every 3 years in order to be an approved grader.

Prerequisites
To become a real property report grader, the individual must hold the CAE designation and have passed a demonstration appraisal report in the grading area.

Attendees should bring a calculator, pen, and paper to fully participate in this offering.

If you should have further questions about this offering please contact Wanda Musick Witthar at witthar@iaao.org or 816-701-8137.

Instructor Training Workshop (ITW)
Put your experience and education to good use. Take the next career step—become an IAAO instructor! Register Today!
September 7–9, 2012 • Kansas City, Missouri

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

Who Should Attend?
- IAAO members who wish to become IAAO instructors
- IAAO members interested in assessor education

Prerequisites
The ITW is open to any IAAO member in good standing. All requirements for prospective and current instructors are outlined in the Instructor’s Handbook available on the IAAO Web page, www.iaao.org. Participants must download and read the handbook prior to attending the ITW and also bring it to the ITW.

To register and review the agenda go to www.iaao.org.
Registration or Program Questions?
Contact Jean Spiegel at 816/701-8133.
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.

---

**2012 Election Candidates Approved**
The IAAO 2012 Nominating Committee has certified the candidates for the 2012 election. All IAAO members are encouraged to participate in the election process and vote for the candidates of their choice. This year there will be an Associate Member candidate.

Candidate profiles will be published in September *Fair & Equitable* and on the Web site, www.iaao.org.

---

**2012 Election Calendar**

- Slate of candidates nominated is posted at Headquarters office by the close of the annual conference. September 12
- Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference. September 17
- Election in progress. Make ballots and accompanying materials available to IAAO members. November 1 through November 30
- Election campaign reports must be filed with the Executive Director. December 7
- Tabulator must certify election results to the Executive Director. December 15
- Candidates wishing to challenge the election results must transmit challenges to the Executive Director. December 31
- Election results shall be certified at the first Executive Board Meeting following the December 31 challenge deadline or the first meeting after any challenge is resolved. The vote to destroy the ballots occurs. After December 31

---

Rich Almy 708-354-8265
rralmy@att.net

Bob Gloudemans 602-870-9368
rgloudemans@earthlink.net

Bob Denne 847-788-1694
rcdenne@gsb.uchicago.edu

**Almy, Gloudemans, Jacobs & Denne**
*Property Taxation and Assessment Consultants*

---

**Certification of Candidates**

July 11, 2012
Lisa Daniels, Executive Director
IAAO
314 W 10th St
Kansas City, Missouri 64105-1616

I, Bruce Woodzell, Chairman of the 2012 Nominating Committee, hereby certify that the following candidates were unanimously approved by the Nominating Committee, July 10, 2012.

Kim Lauffer, RES, President Elect
Martin D. Marshall, Vice President
Lisa Andres, Region 1
Tim Boncoskey, Region 1
Thomas May, AAS, Region 2
Scott G. Winters, RES, Region 2
Brian E. Goodine, AAS, Region 3
David M. Heinowski, Associate Member
Kenneth Voss, CAE, Associate Member

Committee Chair: Past-President Bruce Woodzell
Committee Chair Signature: 
Date Signed: July 11, 2012

---

**Was your question answered using AssessorNET?**

![AssessorNET logo]

CAMA Technology that provides flexibility and ease of use

- Associated Images & Documents
- Highly Configurable Data & Valuation Models
- Hosted Cloud Capabilities
- Integrated Report Writing and Query Tools
- Mobile Database Technology
- GIS Functionality

Successfully implemented in more than 400 jurisdictions and utilized to complete more than 1500 reassessments.

For inquiries, please call: 800 628 1013 ext. 2 • sales@vgst.com • www.vgst.com

---
In the News

**International**

*Report suggests key reforms for the property tax in Latin America (published June 6, 2012)*

*by PRNewswire*

Articles discusses a new Lincoln Institute of Land Policy Focus Report, *Improving the Performance of the Property Tax in Latin America*, by Claudia M. De Cesare. Specific reforms are being suggested by De Casare to increase the likelihood of a fair and sustainable property tax system. The publication recommends reforms in fiscal policy, tax policies, and assessment practices and collection procedures. The publication also recognizes challenges to implementation of a fair and equitable property tax system.

For more information, go to: http://www.marketwatch.com/story/report-suggests-key-reforms-for-the-property-tax-in-latin-america-2012-06-06

The link to the Lincoln Land Institute site is: http://www.lincolninst.edu/pubs/2071_Improving-the-Performance-of-the-Property-Tax-in-Latin-America

**Gov’t will stand ground on property tax, wealth tax in IMF talks, says Varga (published July 13, 2012)**

*by MTI Econews*

Articles discusses taxes in Hungary and negotiations between the International Monetary Fund and Hungary regarding a property tax and wealth tax. Hungary currently is planning a 16 percent flat rate personal income tax in 2013.

For more information, go to: http://www.realdeal.hu/20120713/gov%E2%80%99t-will-stand-ground-on-property-tax-asset-tax-in-imf-talks-says-varga/

**Regressive Property Tax**

*Amendment to ban an income tax a bad deal for the 99% (published July 15, 2012)*

*by Mark Fernald*

Articles discusses the regressive nature of the property tax in New Hampshire and excessive reliance on the property tax compared to other states. The article is in response to a proposed amendment to the New Hampshire state constitution proposing to permanently ban an income tax.

For more information, go to: http://www.fosters.com/apps/pbcs.dll/article?AID=/20120715/GJOPINION_0102/707159995/-1/FOSOPINION

**Property Tax Fraud**

*Tax dept. puts heat on cheats (published July 2, 2012)*

*by Sally Goldenberg*

Articles discusses new policies put into effect by the New York City Department of Finance requiring proof of eligibility for property tax exemptions from people claiming to be veterans, senior citizens, or disabled. The tighter practices have resulted in significant reduction of eligible exemptions.

For more information, go to: http://www.nypost.com/p/news/local/tax_dept_puts_heat_on_cheats_jfyDqZLhGNxKE0qtFdIILWO?utm_medium=rss&utm_content=Local

**PILOTs**

*OPINION: It is time to reconsider the tax exemption for non-profit hospitals (published July 15, 2012)*

*by The Enterprise*

Articles discusses nonprofit exemptions for hospitals and expresses the opinion that exempt hospitals should be making payments in lieu of taxes in order to support struggling local government.

For more information, go to: http://www.enterprisenews.com/opinions/x1052259397/OPINION-It-is-time-to-reconsider-the-tax-exemption-for-non-profit-hospitals

**Exemptions**

*Property tax exemptions: Wide open spaces (published June 25, 2012)*

*by David Lester*

Articles discusses open space exemptions including agricultural exemptions in Yakima County, Washington. The article cites controversy over revisions to the exemption policy and over exemptions to open space in private golf clubs that do not allow public access. At issue is the redistribution of $33 million in property tax liability to other taxpayers.

For more information, go to: http://www.yakima-herald.com/stories/2012/06/25/property-tax-exemptions-wide-open-spaces
IAAO Publications & Marketing Director Chris Bennett reads about the Greek property tax in F&E while visiting Olympia, Greece, sight of the original Olympic Games. The Temple of Hera in the background is next to the site where the modern-day Olympics Torch is lit by focusing the rays of the sun. Chris also took a moment to read F&E in Venice before departing on a Mediterranean cruise.
Brent Balduf, RES, AAS, received the Assessment Administration Specialist designation in April 2012. He received the Residential Evaluation Specialist designation in November 2011. Balduf serves as Deputy Assessor for the Story County Assessor’s Office in Nevada, Iowa. He has held that position for 27 years and previously worked for the Mason City Assessor’s Office in drafting. Balduf is an Iowa Certified General Appraiser, an Iowa Certified Assessor, and a member of the Iowa State Association of Assessor’s. He enjoys golfing and spending time with his grandkids. Balduf began his assessment career at 16 while still in high school. He joined IAAO in 1982.

David McDowell, AAS, received the Assessment Administration Specialist designation in May 2012. McDowell serves as the Director of Real Estate for the Lucas County Auditor’s Office in Toledo, Ohio. He has held that position for 7 months. McDowell previously served as Commercial Appraisal Field Supervisor for Lucas County. He has also worked as an Appraisal Reviewer, Fee Appraiser, and Field Lister/Data Collector. McDowell received a bachelor’s degree from Tiffin University in management with undergraduate degrees in accounting and business administration. He is an Ohio certified real estate appraiser. McDowell is married and has three children. He joined IAAO in 2009.

Libby K. Fink, RES, AAS, received the Assessment Administration Specialist designation in June 2012. She received the Residential Evaluation Specialist designation in April 2011. Fink serves as a Real Estate Appraiser III for the Davidson County Tax Department in Lexington, North Carolina. She has held that position for five years and previously served as an Appraiser I and II. Fink attended the Forsyth Technical Institute and received a vocational diploma in building trades drafting. She is married and has one son. Fink joined IAAO in 2009.

Dale L. Peterson, RES, received the Residential Evaluation Specialist designation in May 2012. Peterson serves as an Appraisal Data Analyst for Davis County Tax Administration in Farmington, Utah. He has held that position for five years. Peterson previously worked as an independent fee appraiser and is a certified residential appraiser in the state of Utah. He received a bachelor’s degree in finance from Utah State University and a master’s degree in business administration from the University of Utah. Peterson has been active with the Boy Scouts of America as an assistant scout master and currently serves on the Davis County Republican Party’s Executive Committee as a legislative district chair. He is married and has four sons and one daughter-in-law. Peterson served for two years in Taiwan as a missionary for the Church of Jesus Christ of Latter Day Saints. He joined IAAO in 2009.

Clayton Rogers, AAS, received the Assessment Administration Specialist designation in June 2012. Rogers serves as a Commercial Analyst III for the Harris County Appraisal District in Houston, Texas. He has held that position for over four years and previously worked as a fee appraiser and as a realtor. Rogers attended Indiana Wesleyan University and received a bachelor’s degree in business administration. He has conducted in-house training for the Harris County Appraisal District and is a certified fraud examiner. Rogers joined IAAO in 2008.

Jeffrey L. White, RES, received the Residential Evaluation Specialist designation in June 2012. White serves as a Residential Real Estate District Appraiser for the Johnson County Assessor’s Office in Olathe, Kansas. He has held that position for two years and previously served as a Residential Real Estate Appraiser and as a Fee Appraiser. White attended Emporia State University and joined IAAO in 2011.
Tracy Weaver, RES, received the Residential Evaluation Specialist designation in May 2012. Weaver serves as a Residential Valuation Specialist for the Johnson County Appraiser’s Office in Olathe, Kansas. She has worked a total of four years for Johnson County and previously served as an Appraiser I and District Appraiser. Weaver is a certified real estate appraiser in Kansas and Missouri since 2003 and a registered mass appraiser in Kansas. She attended Emporia State University and received a bachelor’s degree in business and a master’s degree in business administration from the University of Phoenix. Weaver joined IAAO in 2011.

Ron Carlson, CMS, received the Cadastral Mapping Specialist designation in May 2012. Carlson is the Vice President of Production for Bruce Harris & Associates, Inc. in Batavia, Illinois. He has held that position for ten years. Carlson previously worked as a Mapping Technician, Tax Maintenance Service Technician, and Land Surveyor. He started his mapping career when he was nineteen. Carlson has worked with more than 100 counties in the U.S. doing everything from aerial contour mapping to ink on mylar and building GIS systems from the ground up. Carlson states he has wanted to achieve the CMS designation for years and finally found the time to get it done. He enjoys spending time traveling with his wife and daughter. Carlson joined IAAO in 2008.

Teresa M. Purvis, PPS, received the Personal Property Specialist designation in June 2012. Purvis serves as an Audit Manager for County Tax Services, Inc. in Raleigh, North Carolina. She has held that position for over nine years. Purvis attended Danville Community College and received an associate’s degree in accounting from Averett University. She joined IAAO in 2011.

Holly McDonald, CMS, received the Cadastral Mapping Specialist designation in May 2012. McDonald serves as a GIS Specialist II for the Harris County Appraisal District in Houston, Texas. She has held that position for four years and previously served as an Appraiser I and Valuation Analyst I. McDonald attended San Jacinto College and earned an associate’s degree in social science. She also earned a bachelor’s degree in geography from the University of Houston. McDonald joined IAAO in 2009.

Jerry A. Ward, RES, AAS, received the Assessment Administration Specialist designation in June 2012. He received the Residential Evaluation Specialist designation in April 2011. Ward serves as the Appraisal and Revaluation Manager for the Davidson County Tax Department in Lexington, North Carolina. He has held that position for five years. Ward is a North Carolina state certified general real estate appraiser. This summer Ward is celebrating his 15-year anniversary with Davidson County. Ward is shown posing with his 1952 Chevrolet five window pickup. This specific model has very little chrome as the government had imposed restrictions due to the Korean War effort. Ward explained he “had” to purchase this truck on the spur of the moment without consulting his wife. He is still paying for his impulse purchase and joined IAAO in 2009.
**FAQs about IAAO Designation Programs**
by Wanda Musick Witthar

**Questions—I get questions—I get lots and lots of questions. If you are currently a candidate for an IAAO professional designation or a prospective candidate, you probably have some questions about the program.**

The following is a list of the most frequently asked questions—and their answers.

**Question:** Must I be an IAAO member to become a candidate in the Professional Designation Program?

**Answer:** Yes.

**Question:** I am considering becoming a candidate in the Professional Designation Program. I think I have the knowledge and skills to challenge an examination for an IAAO course. Would it be advantageous to become a candidate prior to challenging the examination?

**Answer:** Yes. Normally the IAAO fee for a challenge examination is $200. As a candidate in the Professional Designation Program, you may challenge IAAO course examinations, with the exception of USPAP, Workshop 171, or the IAAO Standards Supplement, for $50 per course.

Most candidates take our week-long courses to satisfy the core course requirements for a designation. However, there is a option available that candidates may take (challenge) the examination with a proctor and “test out” of the course. Successful completion of the challenge examination counts toward our designation program.

**Question:** I have not yet met the experience requirement for a designation. May I become a candidate?

**Answer:** Yes, you may become a candidate. However, the experience requirement must be met by the time you sit for the master examination.

**Question:** How do I submit my experience for candidacy?

**Answer:** Complete the experience log located on the IAAO Web site, submit a resume, or submit a letter from your employer.

**Question:** Do I need to meet all core course requirements before I become a candidate in the Professional Designation Program?

**Answer:** No, you may enter the candidacy program at any time. You will have 5 years to complete all the requirements.

**Question:** I am ready to submit my demonstration appraisal report to IAAO for grading. Will my report be returned to me upon completion of the grading process?

**Answer:** No. All submitted demonstration appraisal reports become the property of IAAO and are not returned to the candidate. Therefore, candidates are instructed to retain a copy of their report.

**Question:** I am a candidate for the Assessment Administration Specialist (AAS) designation and want to complete an evaluation of a jurisdiction’s assessment practices. Does IAAO have any information to help me prepare the report?

**Answer:** Yes. The IAAO Assessment Practices Self-Evaluation Guide is available to assist candidates in writing the report. The book is offered on the IAAO Web site under the Marketplace tab.

**Question:** I am a candidate in the Professional Designation Program and nearing the end of my 5-year candidacy. I believe that I need a little more time to complete my requirements. What can I do?

**Answer:** You may request a 1-year candidacy extension. Contact headquarters for more information.

**Question:** I plan to take the RES or CAE Case Study Examination. Does IAAO offer a workshop to help me prepare for these examinations?

**Answer:** Yes, IAAO offers Workshop 850, “CAE Case Study Review,” which provides a comprehensive review and case study for the valuation of commercial property, and Workshop 851, “RES Case Study Review,” which provides a comprehensive review and case study for the valuation of residential property. These workshops are rarely offered in a classroom setting due to low attendance. Many candidates choose to purchase the Student Reference Manual for these workshops, which includes a practice examination, to help prepare for the examination.
We want to take advantage of this anniversary year to make sure our designation records are accurate and complete.

If you currently hold an IAAO designation, please send:

• your name
• the date on your designation certificate, and
• the number of that certificate

to Larry Clark, CAE, Director of Professional Development. You can send the information by e-mail to clark@iaao.org or in a letter to:

Larry Clark
314 W 10th Street
Kansas City, Missouri 64105-1616

All persons who respond will have their name entered into a drawing for a Fundamentals of Mass Appraisal textbook.

In addition, we would be interested in hearing more about your reasons for seeking a designation. Send your story to IAAO, attention Larry Clark, CAE. Stories may be published in future issues of Fair & Equitable.

What’s Your Number?

We want to take advantage of this anniversary year to make sure our designation records are accurate and complete.

If you currently hold an IAAO designation, please send:

• your name
• the date on your designation certificate, and
• the number of that certificate

to Larry Clark, CAE, Director of Professional Development. You can send the information by e-mail to clark@iaao.org or in a letter to:

Larry Clark
314 W 10th Street
Kansas City, Missouri 64105-1616

All persons who respond will have their name entered into a drawing for a Fundamentals of Mass Appraisal textbook.

In addition, we would be interested in hearing more about your reasons for seeking a designation. Send your story to IAAO, attention Larry Clark, CAE. Stories may be published in future issues of Fair & Equitable.

Question: Does IAAO still accept course equivalencies toward a designation?

Answer: At this time course equivalencies are accepted through the University of British Columbia 2-year Certificate in Real Property Assessment program, specializing in mass appraisal and assessment administration.

Question: When can I take the master examination?

Answer: Candidates may take the master examination after all other requirements have been fulfilled.

Question: I have heard the requirements for the CAE and RES designations will be changing in the future. When will these changes occur, and what are they?

Answer: Members applying for candidacy on or after January 1, 2014, must, prior to receiving the CAE designation, hold a bachelor’s degree or higher from an accredited college or university.

Members applying for candidacy on or after January 1, 2014, must, prior to receiving the RES designation, hold an associate’s degree or higher from an accredited college, junior college, community college, or university.

If you have a question about the IAAO Professional Designation Program, contact Wanda Musick Witthar at 816-701-8137 or witthar@iaao.org.

Question: Does IAAO still accept course equivalencies toward a designation?

Answer: At this time course equivalencies are accepted through the University of British Columbia 2-year Certificate in Real Property Assessment program, specializing in mass appraisal and assessment administration.

Question: When can I take the master examination?

Answer: Candidates may take the master examination after all other requirements have been fulfilled.

Question: I have heard the requirements for the CAE and RES designations will be changing in the future. When will these changes occur, and what are they?

Answer: Members applying for candidacy on or after January 1, 2014, must, prior to receiving the CAE designation, hold a bachelor’s degree or higher from an accredited college or university.

Members applying for candidacy on or after January 1, 2014, must, prior to receiving the RES designation, hold an associate’s degree or higher from an accredited college, junior college, community college, or university.

If you have a question about the IAAO Professional Designation Program, contact Wanda Musick Witthar at 816-701-8137 or witthar@iaao.org.

Question: Does IAAO still accept course equivalencies toward a designation?

Answer: At this time course equivalencies are accepted through the University of British Columbia 2-year Certificate in Real Property Assessment program, specializing in mass appraisal and assessment administration.

Question: When can I take the master examination?

Answer: Candidates may take the master examination after all other requirements have been fulfilled.

Question: I have heard the requirements for the CAE and RES designations will be changing in the future. When will these changes occur, and what are they?

Answer: Members applying for candidacy on or after January 1, 2014, must, prior to receiving the CAE designation, hold a bachelor’s degree or higher from an accredited college or university.

Members applying for candidacy on or after January 1, 2014, must, prior to receiving the RES designation, hold an associate’s degree or higher from an accredited college, junior college, community college, or university.

If you have a question about the IAAO Professional Designation Program, contact Wanda Musick Witthar at 816-701-8137 or witthar@iaao.org.
Guests from all around the globe will be going to Kansas City for the 78th Annual International Conference on Assessment Administration September 9–12, 2012. They’ll have a chance to discover for themselves why Kansas City is famous for more than great jazz and barbecue.

From historic sites that date back to the Lewis & Clark Expedition to the one of the world’s newest architectural masterpieces, Kauffman Performing Arts Center, Greater Kansas City features diverse must-go-there destinations—all great for making memories. Located in the middle of America, the region is perfectly situated for an extended stay before, during, and after the IAAO conference. See all the sites, soak up the sounds, and savor the flavor that is Kansas City.

Going Downtown
The conference will be held at the Kansas City Convention Center in downtown Kansas City, Missouri, next door to the Kauffman Center and just blocks from both the Crossroads Art District and the Power & Light Entertainment District. The P & L District, offering a variety of culinary choices and live performances, runs adjacent to the Sprint Center, one of the country’s premier concert/event hot spots. The Sprint Center will be hosting the Ringling Brothers and Barnum & Bailey Circus September 12–16.

There’s even a deep-sea adventure downtown, at the new spectacular Sea Life Aquarium in Crown Center. Get an up-close look at 5,000 sea creatures in 30 displays. Crown Center is located across from two national landmarks, Union Station and the National World War I Museum at Liberty Memorial.

18th and Vine
Get a taste of KC’s cultural heritage at the Historic 18th and Vine Jazz District, home to jazz clubs, the American Jazz Museum, and, for sports fans or history buffs, the Negro Leagues Baseball Museum. This is also the site of the conference Welcome Reception on Sunday, September 9.

The Museums at 18th & Vine include the American Jazz Museum and Negro Leagues Baseball Museum (photo from Americanjazzmuseum.Org)

The Plaza
The County Club Plaza not only is one of the premier retail, dining, and entertainment destinations in Kansas City, but also has a national reputation for excellence, with more than 150 shops and dozens of fine restaurants within a 15-block district. Those shops range from tiny shoe boutiques to stylish salons. Satisfy your appetite, whether your taste is for a KC strip or authentic Italian.

Just up the road from the Plaza is the Nelson-Atkins Museum of Art, showcasing an internationally acclaimed collection of more than 34,500 pieces, spanning 5,000
years of humanity. Marvel at the ancient artifacts and modern-day creations.

**Arrowhead Stadium and 'The K'**

IAAO visitors can even take in a game while in town for the conference. Kansas City is home to both the NFL Chiefs and Major League Baseball’s Royals. The Chiefs will be kicking off the 2012 season at home Sunday, September 9, against the Atlanta Falcons. If you’re lucky enough to garner some tickets, you’ll experience the best tailgating in football and enjoy all the recent renovations that have made Arrowhead Stadium once again among the NFL’s premier venues.

Arrowhead is next door to the Royals’ home, Kauffman Stadium, which played host to the 2012 MLB All-Star Game July 10 following its own series of renovations. Stick around after the IAAO Conference and catch a game at “The K” when the Royals return home September 14 against the Los Angeles Angels.

**Following in Harry’s Footsteps**

Arrowhead and “The K” are collectively known as the Truman Sports Complex to honor the region’s most famous historical figure, that most extraordinary of ordinary men, Harry S. Truman. While in KC, take a quick trip over to Independence and literally follow in the 33rd President’s footsteps, visiting Truman’s home and presidential library. The Historic Jackson County Truman Courthouse on Independence Square is where Truman started a career in public service that culminated in the White House.

You can even trace KC’s origins further back at Fort Osage, another landmark on the banks of the Missouri River near Sibley, in eastern Jackson County. William Clark, of Lewis & Clark fame, established the fort in 1808 to provide a military outpost in the newly acquired Louisiana Territory.

**Expansive Parks System**

Fort Osage is part of Jackson County’s expansive parks system, the third-largest county parks system in the United States. While Greater Kansas City certainly has a lot of metropolitan style in which to indulge, you can also get back in touch with nature through the parks. Have fun on or by the water of three large lakes. Enjoy a stroll or go for a hearty run on any of several extensive trails. For more information about Kansas City parks, go to http://www.kcmo.org/CKCMO/Depts/ParksandRecreation/index.htm.

These are only a few of the attraction highlights as Kansas City prepares to welcome its IAAO guests. For more to do and see before, during, and after the conference go online to www.iaao.org or www.visitkc.com. Then plan to make the most of your “going-to-Kansas City” experience.

---

Carol McRell is the Tax Incentive and Abatement Specialist for Jackson County Assessment Department and Volunteer Coordinator for the Kansas City Local Host Committee.
Webinar Double Header—Broadcast Live from the Annual Conference in Kansas City
Both presentations available at one low Webinar price.
REGISTER AT WWW.IAAO.ORG
This Webinar offers 3.0 continuing education credits.

Cell Tower and Carrier Equipment Valuations
Presented by Walt Woodard and Randy Scott, Cell Tower Solutions
1:00–2:30 pm CDT • September 11, 2012
To most assessors, cell and communications towers are a mystery. There is little information available on value, the technology seems to be constantly changing, and the only source of information is the industry itself. Cell Tower Solutions (CTS) has created methods and technology to gain accurate values on these and all communications sites. Through education, assessors become better able to understand and deal with the telecom industry. It is the desire of CTS to create understanding of the technologies and approaches the industry uses. Assessors can then become empowered to confront the telecoms with questions that get to the correct values. CTS introduces assessors to tools and resources that may make their job easier, and bring parity between the industry and all other taxpayers.

From this Webinar you will learn about:
• T-mobile and AT&T merger—Approved or not, this will impact your business personal property filings, why and how?
• 3G and 4G—How does this impact values and service in your community?
• Cell equipment—What’s next and when?
• Case study on cell valuations—What you find when you take a hard look at the towers in a community.
• Permitting—How the process cheats assessors out of valuable information and counties out of money.
• Crossover towers—the increasing trend to use towers and facilities covered under public utility for commercial business.
• Clearwire and wireless Internet—it is sweeping our communities. How do you value and address the technology?
• Tower and equipment depreciation—are the numbers from the industry correct?

Intangibles in Commercial Properties:
Are They the Real Thing?
Presented by Mark T. Kenney, MAI, SRPA, MRICS, MBA, President, American Valuation Group, Inc.
3:00–4:30 pm CDT • September 11, 2012
Business value and intangibles are not taxable. Commercial property assessments must be evaluated for the possible extraction of nontaxable business value and intangibles. This presentation provides an overview of terminology, value concepts, and appraisal methods related to business value and intangibles. It will help assessors identify intangible assets and understand their potential impact on assessments.

Topics to be covered are business value terminology, theory of the firm, capitalized economic profit, intangible asset types, business value concepts, and intangible value extraction techniques.

The going-concern-value premise and liquidation premise will be covered. The possible existence of intangible value from supranormal management, above-market contract rents, percentage rents based on retail sales, anchor tenant relationships, and non-real estate profit centers at commercial properties will be examined. Property types considered will be restaurants, hotels, and shopping malls.

From this Webinar you will learn about:
• The latest terminology.
• Recognize and evaluate business value and intangible assets.
• Understand the latest Appraisal Institute-sponsored business value/intangible value concepts.
• How to identify the possible existence of business value intangibles.

There will be a 30-minute intermission between presentations.
IAAO staff members cannot contain their excitement over Kansas City hosting this year’s Annual Conference. The chance to show off IAAO’s Headquarters and hometown doesn’t happen often, so many have offered opinions on where conference visitors should spend some time. Most locations are close to IAAO (314 W. 10th St., Kansas City, MO 64105; 816.701.8100; iaao.org) and the Convention Center (301 W. 13th St., Kansas City, MO 64105). Conference attendees are welcome to stop by Headquarters for tours and association history while enjoying the myriad places that staff sees as the best of Kansas City.

The featured staff picks are from Chris Bennett, Director of Publications and Marketing; Lisa Daniels, Executive Director; Mary Ann Deming, Accounting Manager; Lauren Harlan, Meetings Coordinator; Ashley Lathrop, Billing Supervisor; Aubrey Moore, Director of Meetings; Mary Odom, Director of Library Services; Robin Parrish, Director of Membership; David Wayne Reed, Chapter/Affiliate/Representative Manager; Leann Ritter, Marketing Manager; Kate Smith, Membership and Publications Marketing Coordinator; Vickie Turner, Executive Assistant; Wanda Witthar, Assistant Director of Professional Development; and Matt York, Exam and Records Processor.

Best Lunch Spot
The Quaff Bar and Grill (1010 Broadway Blvd., Kansas City, MO 64105; 816.471.1918; thequaffkc.com) is a lunch staple for many at IAAO due to being just a few steps from Headquarters. Robin says it is definitely worth a visit for the daily specials (like Monday’s 50 cent tacos), friendly staff and a chance to relax and catch up on sports channels. Matt also likes the “quick service and daily lunch specials. They also have Pop-a-Shot and Darts.” The Quaff isn’t anything fancy, but it is nearby and very reliable. As Lisa states, “Decor? No. Food, service and price? Yes.” For Ashley, The Peanut (418 W. Ninth St., Kansas City, MO 64105; 816.221.7470; peanutkc.com) is another good bar and grill option close to IAAO.

The Westside Local (1663 Summit St., Kansas City, MO 64108; 816.997.9089; thewestsidelocal.com) is another staff favorite. Located in a quaint neighborhood about one mile from IAAO Headquarters, Lauren appreciates that “it’s locally owned and farm to table ingredients.” David is also a fan of the “seasonal fare in a hip open dining room and spacious outdoor patio.” He and Kate highly recommend the rib-eye hamburger and gourmet fries with homemade ketchup.

YJ’s Snack Bar (128 W. 18th St., Kansas City, MO 64108; 816.472.5533) is a tiny, eclectic spot that has been featured on the Food Network’s “Diners, Drive-Ins and Dives” television show. Both Kate and David recommend the food, typically limited to one or two options each day with an international flair. According to David, “Owner and Artist David Ford sets the menu based off of his extensive travels across the globe. The cooks decide what you eat for the day, but the options are always delicious.” David thinks YJ’s offers “the best people watching in the area,” and Kate loves the unique atmosphere in the Crossroads Arts District.

For those wanting to venture a few minutes out of the heart of downtown, Mary Ann suggests a lunch at Genessee Royale (1531 Genessee St., Kansas City, MO 64102; 816.474.7070; genesseeroyale.com) in the West Bottoms. She enjoys this local restaurant in a former gas station and says they “serve the best fried chicken cobb salad.” Aubrey and Kate enjoy the array of lunch options in the River Market area to the north. Aubrey likes Minsky’s Pizza (427 Main St., Kansas City, MO 64105; 816.421.1122; minskys.com)
and Kate suggests the affordable Middle Eastern fare at **Habashi House** (309 Main St., Kansas City, MO 64105; 816.421.0414; habashihouse.com).

To get fully away from downtown’s hustle and bustle, head to The Country Club Plaza, about 10 miles south of IAAO Headquarters. Chris says “There’s nothing like a dozen or so fresh oysters washed down with a favorite beverage while sitting under a massive stained-glass dome” at **McCormick and Schmick’s** (448 W. 47th St., Kansas City, MO 64112; 816.531.6800; www.mccormickandschmicks.com). He also likes **O’Dowds Little Dublin Irish Ale House and Pub** (4742 Pennsylvania Ave., Kansas City, MO 64112; 816.561.2700; www.odowds littledublin.com). Vickie recommends relaxing in the comfortable ambiance of **Andre’s Confiserie Suisse** (5018 Main St., Kansas City, MO 64112; 816.561.6484; andres chocolates.com). She enjoys walking through the chocolate shop to enter the restaurant and says “the portions are small, so you can indulge without feeling too full.”

### Best Dinner Restaurant

There’s no question about where IAAO staff would have dinner. **Fiorella’s Jack Stack Barbecue** (101 W. 22nd St., Kansas City, MO 64108; 816.472.7427; jackstack bbq.com) is a favorite for many. Lauren says the historic Freight House location in the Crossroads Arts District and near Union Station provides guests with a “wonderful atmosphere and history while also enjoying true Kansas City BBQ.” Wanda raves that “their baked beans are to die for” and Matt believes you can’t miss with “lamb ribs and cheesy corn bake!”

“You’ve gotta go with the BBQ,” agrees Lisa, but she and Kate also recommend the two adjacent restaurants in the Freight House: “If Jack Stack is too busy, Grunauer, an Austrian and German restaurant, and Lidia’s, an Italian favorite, are literally part of the same building.” **Lidia’s** (101 W. 22nd St., Kansas City, MO 64108; 816.221.3722; lidias-kc.com) is run by PBS celebrity chef Lidia Bastianich, and **Grunauer** (101 W. 22nd St., Kansas City, MO 64108; 816.283.3234; grunauerkc.com) features items that are made in-house or imported from Vienna. Kate believes either place offers a very rich and filling experience.

**Webster House** (1644 Wyandotte St., Kansas City, MO 64108; 816.221.4713; websterhousekc.com), which Chris describes as “historically rustic” is nearby, as is **The Rieger Hotel Grill and Exchange** (1924 Main St., Kansas City, MO 64108; 816.471.2177; theriegerkc.com). David says The Rieger “is a great place for a food adventurer with an excellent wine selection and a speakeasy downstairs for designer cocktails.” Mary Ann likes **Affare** (1911 Main St., Kansas City, MO 64108; 816.298.6182; affare kc.com), and advises “don’t be intimidated by modern German cuisine. Affare serves small plates, and if you’re there for dinner, the bartender is also an opera singer and may surprise you with a song.”

Slightly northeast of IAAO Headquarters you can find **Garozzo’s** (526 Harrison St., Kansas City, MO 64106; 816.221.2455; garozzos.com), Wanda’s pick for “small, intimate, great Italian. Two thumbs up!” Chris suggests the “very French bistro” **Le Fou Frog** (400 E. Fifth St., Kansas City, MO 64106; 816.474.6060; lefoufrog.com) for those heading to that part of downtown. He also recommends going the opposite direction to Union Station and Crown Center for **Pierpont’s** (30 W. Pershing Road, Kansas City, MO 64108; 816.221.5111; pierponts.com) and **The American Restaurant** (200 E. 25th St., Kansas City, MO 64108; 816.545.8001; theamericankc.com), but cautions that while The American is “the very best, bring your life savings. They offer an incredible Chef’s Menu with a choice of courses to ‘invest’ in.”

Robin suggests a more affordable option to the south, **Ponak’s Mexican Kitchen** (2856 Southwest Blvd., Kansas City, MO 64108; 816.753.0775; ponaksmexicankitchen.com) “The food is plentiful, the price is reasonable and the atmosphere is very relaxed.” She offers a warning about the margaritas, though, “drink one and it will be fun, but drink more and you’ll need help finding the door!”
Chris feels Cosentino’s Market Downtown (10 E. 13th St., Kansas City, MO 64106; 816.595.0050; cosentinos.com) is another great option with a “fantastic salad bar, favorite beverages, and extensive selection of cheeses, fruits, and snacks—it’s unbeatable! Invite friends and have a Cosentino’s conflagration!”

As with lunch, heading down to The Plaza will also provide a number of wonderful dining options. Chris likes local favorite JJ’s Restaurant (910 W. 48th St., Kansas City, MO 64112; 816.561.7136; www.jjs-restaurant.com) and the 1,800-bottle wine list. Mary is a fan of the quail at Gram & Dun (600 Ward Parkway, Kansas City, MO 64112; 816.389.2900; gramanddun.com). “They just opened in late 2011, and the menu changes every 6 weeks.”

Best After-Hours Place/Activity

The Power & Light District (816.842.1045; powerandlightdistrict.com) is an easy pick for nearby nightlife, and several staff members feel it offers choices to suit everyone. The Dubliner (170 East 14th St., Kansas City, MO 64105; 816.268.4700; thedublinerkc.com) is Chris’ favorite, and Mary notes that McFadden’s (1330 Grand Blvd., Kansas City, MO 64105; 816.471.1330; mcfaddenkc.com) “is great for sports fans.”

Staff members also enjoy the food, drinks and local music at The Brick (1727 McGee St., Kansas City, MO 64108; 816.421.1634; thebrickkcmo.com). Lauren and David both enjoy the Rural Grit Happy Hour and karaoke on Monday nights. Lauren says it’s “a great place for some of the best live music in Kansas City.”

Lisa, Aubrey and Kate all think live jazz is a good way to unwind. Kate enjoys the music at The Blue Room (1616 E. 18th St., Kansas City, MO 64108; 816.474.2929; americanjazzmuseum.com) in the historic 18th and Vine District, and Aubrey suggests the food and jazz at The Phoenix Jazz Club (302 W. Eighth St., Kansas City, MO 64105; 816.221.5299; thephoenixkc.com).

Another somewhat music-related option is Harry’s Country Club (112 E. Missouri Ave., Kansas City, MO 64106; 816.421.3505; harryscountryclub.com) in the River Market, which Matt describes as a “country western style bar with large selection of beer and whiskey, an outdoor patio and live music on the weekends.”

Aubrey is a fan of visiting the Crossroads Arts District (kccrossroads.org). She likes the food and casual feel at Grinders (417 E. 18th St., Kansas City, MO 64108; 816.472.5454; grinderspizza.com), as well as the music at the Crossroads KC (crossroadskc.com) outdoor stage behind the restaurant. Extra Virgin (1900 Main St., Kansas City, MO 64108; 816.842.2205; extravirginkc.com), also in the Crossroads, is where Mary Ann goes for a half-price happy hour menu. “The chef and owner is the James Beard award winner Michael Smith. His duck tongue tacos have been on the Food Network, and they have other items like the glazed pork belly or steamed mussels that are really good.”

The Ameristar Casino and Hotel (5200 N. Ameristar Drive, Kansas City, MO 64161; 816.414.7000; www.ameristar.com) is nine miles northeast of IAAO, and it is Vickie’s suggestion for a place to spend a night out. “This is an easy place to spend a whole evening,” she states. “There are restaurants in a variety of price ranges to choose from, an 18-screen movie theater, and a casino.” She jokes that those wanting to save money should “avoid the casino.”

A Kansas City Must-See/Must-Do

IAAO staff are practically unanimous in listing what visitors to Kansas City should not miss out on. The first thing mentioned by most is a visit to The Nelson-Atkins Museum of Art (4525 Oak St., Kansas City, MO 64111; 816.751.1278; www.nelson-atkins.org). Kate, Mary Ann and Vickie all appreciate the museum’s two buildings of awe-inspiring architecture and world-class art collections, and the fact that admission is free. Kate loves that it “doesn’t feel overwhelming and is small enough to cover in a day, but con-
contains a collection of important pieces deep enough one could also spend a vast amount of time there.” Vickie and Mary Ann enjoy relaxing around Henry Moore sculptures in the Sculpture Park, and Vickie feels the museum is welcoming and “has managed to avoid becoming stodgy.” Chris concurs, “it offers a pleasant afternoon reverie.”

The 1920s-era Country Club Plaza (816.753.0100; countryclubplaza.com), built to resemble an area of Seville, Spain, is practically across the street from the Nelson-Atkins. Wanda, Lauren and Robin say there’s something for everyone, and it is the perfect follow-up to a day at the museum. “There are numerous restaurants covering any type of food you like, the stores are magnificent for a range of budgets and the fountains and statues are beautiful,” raves Robin. She believes it is “the hot-spot for dining and shopping all in one.”

One of the other important landmarks to visit is the National World War I Museum and Liberty Memorial (100 W. 26th St., Kansas City, MO 64108; 816.784.1918;theworldwar.org). Many staff members are proud of this remarkable site, the only museum within the United States fully dedicated to The Great War. Mary believes it is a worthwhile stop for everyone, especially “history buffs,” and she appreciates that “it presents the history of both sides of the war.” Chris notes that the Liberty Memorial tower offers “incredible sky views of Kansas City.”

Ashley and Wanda both suggest that anyone interested in sports should look into tours of the Truman Sports Complex, which was recently renovated and is about 10 miles east of IAAO. Head over to the complex on Interstate 70 to see Arrowhead Stadium (1 Arrowhead Drive, Kansas City, MO 64129; 816.920.9300; goarrowhead.com), which hosts the Kansas City Chiefs football team, and Kauffman Stadium (1 Royal Way, Kansas City, MO 64129; 816.504.4040; kansascity.royals.mlb.com/kc/ballpark), home of the Kansas City Royals and the 2012 Major League Baseball All-Star Game. Matt believes that The College Basketball Experience (1401 Grand Blvd., Kansas City, MO 64106; 816.949.7500; collegebasketballexperience.com) at The Sprint Center downtown makes for a fun sports-related stop as well.

In addition to places to visit, many staffers also believe visitors need to try Kansas City barbeque. “Like others talk about the weather, Kansas Citians talk about BBQ. Don’t leave without a healthy portion,” advises Lisa. Most staff, including Leann and Ashley, have an affinity for the meat and fries at Oklahoma Joe’s (3002 W. 47th Ave., Kansas City, KS 66103; 913.722.3366; oklahomajoessbbq.com). Leann claims “this barbeque in an old gas station is the best anywhere. Be ready to wait in line or call ahead for carry out.” Ashley also has strong feelings for Gates and Sons BBQ (3205 Main St., Kansas City, MO 64111; 816.753.0828; gatesbbq.com), and suggests trying Arthur Bryant’s (1727 Brooklyn Ave., Kansas City, MO 64127; 816.231.1123; arthurbryantsbbq.com) “or any other great local establishment.”

Aubrey says visitors should not miss out on experiencing First Fridays in the Crossroads Arts District (kccrossroads.org) on Sept. 7. The district has undergone a renaissance over the past few years thanks to a thriving local art scene, and there are now blocks of unique shops, restaurants and galleries to explore. People of all ages and backgrounds flock to the Crossroads each First Friday when everything remains open until 9 p.m., making it an eclectic community-wide event. Aubrey believes there’s no better way to spend a night than enjoying the food and drinks at one of the many restaurants in the Crossroads along with taking in great local art and a fun variety of entertainment out on the district’s streets. While in the Crossroads, David insists that one must stop at Christopher Elbow Chocolates (1819 McGee St., Kansas City, MO 64108; 816.842.1300; elbowchocolates.com). “These luscious, artisanal chocolates are worth every penny. You will moan and swoon.”

If that doesn’t sound like a good way to sum up a Kansas City experience, then call IAAO staff, and they will be happy to give even more options for great places to visit while in town.
Member Anniversaries—August

5 Years
- Daniel T. Anderson, CAMA Resources & Technologies LLC, Springfield, OH
- Marvin N. Applequist, State of Wyoming, Cheyenne, WY
- Linda M. Bade, City of Detroit, Finance Department, Detroit, MI
- Daniel K. Berry, Arkansas CAMA Technology, Inc, Van Buren, AR
- Robert A. Bick, Town of Clay, Clay, NY
- Esis K. Bowman, Goochland County, Goochland, VA
- Christi M. Boyle, Goochland County, Goochland, VA
- Chris K. Brewer, RES, Marion County Appraiser’s Office, Ocala, FL
- David M. Depp, Indiana, PA
- Tina Diaz, Arkansas CAMA Technology, Inc, North Little Rock, AR
- R. Jonathan Duhamel, City of Laconia, Laconia, NH
- Robert G. Earl, Milton Township, Wheaton, IL
- Marty Francis, Rutherford County Property Assessor’s Office, Murfreesboro, TN
- Johnny Gordon, Macon-Bibb County Tax Assessor’s Office, Macon, GA
- Jean Hagood, Macon-Bibb County Tax Assessor’s Office, Macon, GA
- Cecilia Hansen, San Juan County Assessor’s Office, Aztec, NM
- Carla F. Harney, Harrison County, Cynthiana, KY
- Michelle H. Johnson, Upper Township, Tuckahoe, NJ
- Roy N. Johnson, Coryell County, Gatesville, TX
- Brittnay N. Marshall, Cleveland County, Norman, OK
- Brett McKibben, Brown County Appraiser District, Brownwood, TX
- Danny Offutt, Rockcastle County PVA, Mt Vernon, KY
- Deonna R. Peltier, Municipality of Anchorage, Anchorage, AK
- Jo Ann Resendes, Edgartown Board of Assessors, Edgartown, MA
- Russ Reynolds, International Hotel Appraisers, Inc, Victoria, BC, Canada
- Julie Rohrbaugh, Office of the Commissioner of the Revenue, Leesburg, VA
- Sylvia S. Romo, Bexar County Tax Assessor-Collector, San Antonio, TX
- Travis Rozean, Manatron, Inc, Hays, KS
- Scott T. Sampson, Washington State Department of Revenue, Tacoma, WA
- Karen M. Sawyer, Nunda Township, McHenry County, Crystal Lake, IL
- Jeff Shute, Province of Nova Scotia Municipal Services, Halifax, NS, Canada
- Rachelle L. Tevis, Clay County Assessor’s Office, Liberty, MO
- George Thomas, Macon-Bibb County Tax Assessor’s Office, Macon, GA
- Elaine Thompson, Rockcastle County PVA, Mount Vernon, KY
- William C. Vaughn, II, Macon-Bibb County Tax Assessor’s Office, Macon, GA
- Ezekiel Walthour, Liberty County, Hinesville, GA
- James Dennis Wells, Arkansas CAMA Technology, Inc, Berryville, AR

10 Years
- Victoria Arensly, Walgreens Company, Deerfield, IL
- Kishin Bharwani, Nikshic Inc, Northport, NY
- Edward J. Bisch, Indiana Assessment Service, Rochester, IN
- Carla Broadland, City of Watertown, Watertown, ND
- Donald Collins, Town of Canandaigua, Canandaigua, NY
- Jessika Daymude, Prince William County, Real Estate Assessments, Woodbridge, VA
- Daniel Furdek, City of Milwaukee, Milwaukee, WI
- Priscilla Hogan, Town of Milford, Milford, MA
- John G. Jacobson, CMS, Ramsey County, Saint Paul, MN
- Sanford Locklear, Jr, Robeson County, Lumberton, NC
- Rita B Miller, Allegany County, Sparta, NC
- Roy Natyshen, RES, City of Calgary, Calgary, AB, Canada
- Gustaf A. Nichols, Union County Tax Administrator, Monroe, NC
- Leslie Pruitt, Maryland Department of Assessments & Taxation, Crisfield, MD
- Mike Schulkowsky, CAE, City of Regina Assessment Department, Regina, SK, Canada

15 Years
- William A. Birkle, AAS, Tyler Technologies, Indianapolis, IN
- Barton Burges, Baden Tax Management, LLC, Fort Wayne, IN
- Jami Clark, Greenwood County Appraiser’s Office, Eureka, KS
- Julia J. George, Los Angeles County Assessor’s Office, Valencia, CA
- Sandra G. Guilfoil, Ryan LLC, Bellevue, WA
- Robert A. Konczal, Town of Freeport, Freeport, ME
- Rhonda Q. McCarty, Coventry, CT
- Wilfred Ruhl, City of Edmonton, Edmonton, AB, Canada
- Harry O. Sivess, Verizon Corporate Service, Irving, TX
- Michael B Worley, Mecklenburg County, Charlotte, NC

20 Years
- James A. Baker, Hewlett Packard Company, Pontiac, MI
- Ernie Cain, Ad Valorem Tax Consultant, Sanford, FL
- Charles R. Easley, Easley, McCaleb & Associates, Atlanta, GA
- Randall H. Garrett, Apex Software, San Antonio, TX
- Karen M Holmes, City of St Louis, Saint Louis, MO
- Scott Hudson, Mecklenburg County, Charlotte, NC
- Claudia L. Roe, City of St Louis, Saint Louis, MO
- Graham S. Shearin, City of Hampton Assessor’s Office, Hampton, VA
- Carolyn F Skidmore, City of St Louis, Saint Louis, MO
- Ellen Kesler Turman, City of Norfolk, Virginia Beach, VA

25 Years
- Raymond M. Blatt, Gumbiner Savett, Inc, Santa Monica, CA
- Allan Booth, Newport, RI
- Cindy Domenico, Boulder County Assessor’s Office, Boulder, CO
- Stephen I. Hacken, Winona County, Winona, MN
- David F. Heier, Palmer, AK
- L. Marlene Jeffers, CourthouseUSA, LLC, Liberty, MO
- David C. Pennington, Dallas Central Appraisal District, Dallas, TX
- Herbert S Podell, Podell, Schwartz, Schechter & Banfield, LLP, New York, NY
- James F. Vicendese, American Property Advisors, Inc, West Friendship, MD
- Wanda L Wells, CAE, Henrico County Assessment Division, Henrico, VA

30 Years
- James C. Bush, CAE, City of Portage, Portage, MI
- Bill Carroll, Georgetown, TX
- Ralph F. Di Febo, CAE, RES, Cook County Assessor’s Office, Forest Park, IL
- Fred Lindroth, Wolverine, MI
- Martin D. McGarry, AAS, Cook County Assessor’s Office, Chicago, IL
- John L. Witcher, Orange County Property Appraiser’s Office, Orlando, FL

35 Years
- Jerald D. Banagan, City of Virginia Beach, Virginia Beach, VA
- Michael A Landwirth, Wald Land Corporation, Peoria, IL
- Peter J. Poletti, CAE, Collinsville Township, Collinsville, IL
- Rita Rollins, Total Assessment Solutions Corp, Higden, AR
- Wayne V. Schwickerath, CAE, Story County Assessor’s Office, Nevada, IA

45 Years
- Jack E Mayes, Charlotte, NC

Is your member information up-to-date?

Keeping your address and e-mail information current ensures that you will continue to receive these benefits.

- Special notices about educational opportunities, library resources, and meetings where you can share information with your peers
- Monthly IAAO E-News broadcast e-mails
- Monthly Fair & Equitable and quarterly Journal of Property Tax Assessment & Administration

Choose an update method:
- Send an e-mail with new information to membership@iaao.org
- Update your record directly at www.iaao.org (requires log in)
- Call 800/616-4226 for assistance from a membership services representative.
78TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION

IASSEMENT EXCELLENCE IN THE HEARTLAND
SEPTEMBER 9–12, 2012 • KANSAS CITY, MISSOURI
KANSAS CITY CONVENTION CENTER
The Commercial: Real and Personal Property track addresses recent trends in valuation of healthcare facilities, macro- and microanalytics, intangible property, communication sites, and methods to increase the tax base.

Management
Management—it affects everything. This track will address the fast changing world of managing yourself, your employees, customers, and processes including implementing new tax software, sustained outreach programs, GIS for Managers, controlling your online presence, and agile management.

Personal Development
Personal development presentations include communicating with the media and general public, developing education programs, preparing for trial, and time management solutions. There will also be an opportunity to explore the IAAO Professional Designation program.

Residential Appraisal
The Residential Appraisal track addresses a variety of residential appraisal issues including land valuation, appraising in distressed markets, the cost approach and depreciation, and condominium assessments. Additional areas of focus include modeling, risk management, and residential appeals.

Special Topics
The Special Topics track focuses on a variety of issues of importance to the assessment professional. Presentations include international valuation, valuing unique properties, updates to IAAO technical standards, and AVM trends.

Tax Policy and Assessment Standards
Presentations in this track address tax policy issues that impact the assessment profession and property owners. Presentation topics include property tax incentives, payment in lieu of taxes, motor vehicle taxation, measures of vertical equity, personal property obsolescence, and the effects of tax policy on economic development.

Technology
This track focuses on the benefits and challenges of the latest technologies available to assessing offices, including innovations for improving field inspections, advances in mass appraisal, new developments in mapping, and general assessment administration topics.

About the Conference
Join us in downtown Kansas City! The annual conference provides educational sessions, networking, events, and exhibits that supply the tools you need to succeed.

Official Conference Hotel
Kansas City Downtown Marriott
200 West 12th Street
Kansas City, MO 64105

Our room block at the Marriott is nearly sold out, so please make your room reservations at the Crowne Plaza.

Overflow Hotel
Crowne Plaza Kansas City Downtown
1301 Wyandotte Street
Kansas City, MO 64105

The conference room rate at the Crowne Plaza is $149.

Phone reservations can be made by calling 1-800-2CROWNE (1-800-227-6963) or online at www.iaao.org. Reference the International Association of Assessing Officers room block to get the discounted rate. Room rates are based on availability so make your reservations early.

Convention Center
The Kansas City Convention Center is located in downtown Kansas City, Missouri, approximately 20 minutes from the Kansas City International Airport. Attendees will be just steps away from conference hotels, the Power and Light Entertainment District and the Sprint Center indoor event arena. The Convention Center is located at 300 W. 13th Street. The main entrance is one block south of the headquarter hotel, the Downtown Marriott, and one block west of the overflow hotel, the Downtown Crowne Plaza.

For up-to-the-minute information go to www.iaao.org
SESSIONS

Commercial: Real and Personal Property

**Monday, September 10, 10:30–11:30 am**
Recent Developments in Legal and Administrative Challenges to Hospital Property Tax Exemptions
Thomas A. Jaconetty, Esq., Cook County, IL
Wayne A. Tenenbaum, Esq., Neill, Terrill & Embree, LC

**Monday September 10, 1:00–2:30 pm**
Hospital Real Property Tax Assessment: Entrepreneurial Profit
Jack Randal Poteet, MAI, ASA, Hospital Appraisal Services, LLC
The Valuation of Senior Care Facilities
Tim Wilmath, MAI, Hillsborough County, FL

**Monday, September 10, 3:00–4:30 pm**
Long Run Multiplicative Modeling of Commercial Properties to Determine the Robust Hedonic Variables
Michael L. Brooks, MA, MBA, St. Louis County, MO

**Tuesday, September 11, 10:00–11:30 am**
State of the U.S. Real Estate Market...Fall 2012
Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors

**Tuesday, September 11, 1:00–2:30 pm**
Cell Tower and Carrier Equipment Valuations
Walt Woodard, Cell Tower Solutions
Randy Scott, Cell Tower Solutions

**Tuesday, September 11, 3:00 pm–4:30 pm**
Intangibles in Commercial Properties: Are They the Real Thing?
Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.

**Wednesday, September 12, 9:00–10:30 am**
Assisting Resource Deployment for Residential Property Inventory Improvement Using Artificial Neural Network-based Risk Profiles
Keith Potter, EdD, Dragonstrike Systems
Bill Levis, MA, University of British Columbia

**Wednesday, September 12, 11:00 am–12:30 pm**
The Top Ten Most Underreported Tangible Personal Property Items
Jim Turner, Jr., CPA, CVA, CMEA, Turner Business Appraisers

**Wednesday, September 12, 1:30–3:00 pm**
Valuation Strategies Using Customized Market Analytics
Jon M. Hitchcock, CCIM, CoStar Group
Antonia G. Viens, MAI, Johnson County, KS

Personal Development

**Monday, September 10, 10:30–11:30 am**
Everything You Need To Start an Education Program
Mike Pratt, ASA, CFE, LCAM, IAAO Accredited Member, Palm Beach County, FL

**Monday, September 10, 1:00–2:30 pm**
Sound Bite 101—How to Become a Media Spin Doctor
Larry Stein, Oklahoma County, OK

**Tuesday, September 11, 10:00–11:30 am**
The Appraiser as an Expert Witness
Steve Van Sant, State of Alaska
Brian Howes, Esq., Polsinelli Shughart
Brad Eldridge, MAI, Douglas County, KS

**Tuesday, September 11, 1:00–2:30 pm**
Learn Your Way: Behavioral & Communications Style
Allen Zingg, MA, Maricopa County, AZ

**Tuesday, September 11, 3:00–4:30 pm**
Working with the Media—Crafting a Positive Message for your Jurisdiction
IAAO Communications Committee
L. W. Patterson, Garfield County, OK
Rebecca Malmquist, CAE, Minnetonka, MN
Manuel Gallegos, Los Angeles County, CA
Tiffany Opheikens, Weber County, UT

Management

**Monday, September 10, 10:30–11:30 am**
Effective Agile Management in the Workplace
Patrick Berner, CCI Software
Lori Burge, CCI Software

**Monday, September 10, 1:00–2:30 pm**
Extreme Government Makeover: Digging Deeper
Ken Miller, Change and Innovation Agency

**Monday, September 10, 3:00–4:30 pm**
Factors Affecting the Property Tax: Guiding the Media to a Better Understanding of Property Tax Systems
Alan Dornfest, AAS, State of Idaho
Chris Bennett, IAAO
Wednesday, September 12, 9:00–10:30 am
It’s About TIME . . . to organize yourself!
Claudia A. James, CSC, James Educational Meetings and Seminars, Inc.

Wednesday, September 12, 11:00 am–12:30 pm
IAAO Demonstration Appraisal Writing Grader’s Workshop—Part 1
Randy Ripperger, CAE, Polk County, IA

Wednesday, September 12, 1:30–3:00 pm
IAAO Demonstration Appraisal Writing Grader’s Workshop—Part 2
Randy Ripperger, CAE, Polk County, IA

### Residential Appraisal

**Monday, September 10, 10:30–11:30 am**
A Collision of Worlds—The Emergence of Statistically Supported Appraisals: Implications and Opportunities for the Assessment and Single Property Communities
Mark Linné, CAE, MAI, SRA, CRE, FRICS, Appraisal World, Inc.

**Monday, September 10, 1:00–2:30 pm**
Tracking Foreclosures and Foreclosure Related Sales and Analysis of Their Potential Impact on Market Values: Forsyth County, NC
Jason Clodfelter, CMS, GISP, Forsyth County, NC
John Burgiss, RES, Forsyth County, NC

**Monday, September 10, 3:00–4:30 pm**
Residential Valuation in a Distressed Market—The Jackson County, Missouri, Experience
John F. Thompson, Jr., MS, Tyler Technologies, Inc.
A. Sackey Kweku, MA(Econ), Jackson County, MO

**Tuesday, September 11, 10:00–11:30 am**
Improving the Cost Approach Value Estimate While Reducing the Budget
J. Wayne Moore, PhD, J. Wayne Moore, PhD, LLC

**Tuesday, September 11, 1:00–2:30 pm**
Depreciation: Raising Your Understanding of Losses in Value
Norrine Brydon, Marshall & Swift
Edward Martinez, IDECC, Marshall & Swift

**Tuesday, September 11, 3:00–4:30 pm**
Residential Market Value and Equity Appeal: Appraiser Presentation for a Residential Property Value Appeal
Shane Docherty, RPA, CTA, Dallas Central Appraisal District, TX
Ken Nolan, RPA, CTA, Dallas Central Appraisal District, TX

**Wednesday, September 12, 9:00–10:30 am**
Condominium Assessment
Scott G. Winter, RES, Milwaukee, WI

**Wednesday, September 12, 11:00 am–12:30 pm**
Residential Market Analysis with Statistical Model and GIS
Patrick O’Connor, ASA, O’Connor Consulting Inc.
Enhancing Appraisal Efficiencies through Technology
Lee Ann Kizzar, Arkansas CAMA Technology
Shanna Jenkins, Arkansas CAMA Technology

Wednesday, September 12, 1:30–3:00 pm
Risk Based Inventory Management
Bill MacGougan, AACI, MBA, BC Assessment

### Special Topics

**Monday, September 10, 10:30–11:30 am**
Valuation of Bed and Breakfasts in Ontario
Jamie Stata, MPAC
Jason C. Moore, MBA, MPAC

**Monday, September 10, 1:00–2:30 pm**
Green Building in the Context of Valuation
Ross Litkenhous, MBA, LEED GA, SC&H Group, LLC
Galen Sencil, MSRE, SC&H Group, LLC

**Monday, September 10, 3:00–4:30 pm**
Fifty Years of Walmart
Charles Terrell, CM, Wal-Mart Stores, Inc.

**Tuesday, September 11, 10:00–11:30 am**
Use of Public/Private Partnerships and Incentives for the Village West Project Area and The Legends Shopping District
Dennis M. Hayes, County Administrator, Unified Government of Wyandotte County/Kansas City, Kansas

**Tuesday, September 11, 1:00–2:30 pm**
Obsolescence—When, Where & How
Steve Sutterfield, PPS, Total Assessment Solutions Corporation
Lisa A. Hobart, ASA, PPS, West Bloomfield Township, MI

**Tuesday, September 11, 3:00–4:30 pm**
Around the World in 90 Minutes
Richard Almy, MUP, Almy, Gloudemans, Jacobs & Denne
Mary Odom, MLS, IAAO

**Wednesday, September 12, 9:00–10:30 am**
Emerging AVM Trends: IAAO’s Role
IAAO Research Committee
Ronald Rakow, Boston, MA
August Dettbarn, RMA, Douglas County, KS

**Wednesday, September 12, 11:00 am–12:30 pm**
A New Approach to the Taxation of Motor Vehicles in North Carolina
W. A. (Pete) Rodda, CAE, RES, N.C. Department of Transportation Information Technology

**Wednesday, September 12, 1:30–3:00 pm**
Fair Property Tax Administration and Grading the States’ Property Tax Practices
Fred Nicely, JD, MBA, Council on State Taxation
Doug Turner, General Electric
SESSIONS

Tax Policy and Assessment Standards

**Monday, September 10, 10:30–11:30 am**
Payment in Lieu of Taxes—The Boston Program and Experience
Ronald W. Rakow, Boston, MA

**Monday, September 10, 1:00–2:30 pm**
Lincoln Institute of Land Policy
Property Taxes and the Business Tax Climate—Part 1
Introduction
Jane Malme, Esq., Lincoln Institute of Land Policy
Rethinking Property Tax Incentives for Business
Daphne Kenyon, PhD, Lincoln Institute of Land Policy
Adam Langley, MA, Lincoln Institute of Land Policy

**Monday, September 10, 3:00–4:30 pm**
Lincoln Institute of Land Policy
Property Taxes and the Business Tax Climate—Part 2
State Tax Rankings: What Do They and Don’t They Tell Us about Property Taxes
John E. Anderson, PhD, University of Nebraska-Lincoln
Significant Features of the Property Tax: an Online Resource for Tax Research
Sally C. Powers, Lincoln Institute of Land Policy
John E. Anderson, PhD, University of Nebraska-Lincoln
Daphne Kenyon, PhD, Lincoln Institute of Land Policy
Adam Langley, MA, Lincoln Institute of Land Policy

**Tuesday, September 11, 10:00–11:30 am**
Technological Obsolescence of Personal Property in the Telecommunications Industry
Kellianne Nagy, CAE, Time Warner Cable

**Tuesday, September 11, 1:00–2:30 pm**
Recent Advances in Assessment Performance Measurement
Robert Denne, MBA, Almy, Gloudemans, Jacobs and Denne
Comparing Vertical Inequity Detection Methods Using Simulated Data
Josh Myers, Thomson Reuters Government Division

**Tuesday, September 11, 3:00–4:30 pm**
2011 Ratio Study Survey and Standards Updates
IAAO Technical Standards Committee
Alan S. Dornfest, AAS, State of Idaho
Robert J. Gloudemans, MEcon, Almy, Gloudemans, Jacobs, & Denne
Mary Reavey, City of Milwaukee, WI
Dennis Deegear, Duff and Phelps, LLC
Douglas Warr, AAS, Oklahoma State University, OK
Michael Prestridge, Orange County, FL

**Wednesday, September 12, 9:00–10:30 am**
A Perspective on How Current Taxation Encourages Sprawl
Joseph Minicozzi, AICP, MAUD, BArch, Urban3, LLC
Charles L. Marohn Jr., PE, AICP, Strong Towns

**Wednesday, September 12, 11:00 am–12:30 pm**
Case Studies on Using Private and Public Partnerships to Audit Business
Personal Property and Increase Both Equity and Tax Revenues
Tom Tucker, PPS, Tax Management Associates, Inc.
Kirk F. Boone, PPS, Tax Management Associates, Inc.

Technology

**Monday, September 10, 10:30–11:30 am**
Getting Ready for Parcel Editor
Timothy Boncoskey, Maricopa County, AZ

**Monday, September 10, 1:00–2:30 pm**
Creative Use of your Imagery and Sketch Data
S. Jay Graber, Apex Software
Conrad Comeaux, MBA, Lafayette Parish, LA
Scott Sherwood, Pictometry

**Monday, September 10, 3:00–4:30 pm**
3D Parcel Mapping in Alaska
Keith W. Cunningham, PhD, University of Alaska, Fairbanks

**Tuesday, September 11, 10:00–11:30 am**
How the iPad Can Help Your Office Improve Accuracy and Efficiency
John Wilson, King County, WA

**Tuesday, September 11, 1:00–2:30 pm**
Affordable Technology Utilized to Create Invaluable Tools
Jonathan Garner, Hampton, VA
Brian E. Gordineer, AAS, MBA, Hampton, VA

**Tuesday, September 11, 3:00–4:30 pm**
Advancements in Data Visualization and Analysis in the Mass Appraisal Process
Doug Bennett, Thomson Reuters Government Division

**Wednesday, September 12, 9:00–10:30 am**
Learn the Latest and Greatest Technologies in Print and Mail That Will Save You Time and Money!
Jim Cote’, The Master’s Touch, LLC

**Wednesday, September 12, 1:30–3:00 pm**
Using Public Records to Improve Operational Efficiencies and Effectiveness by Leveraging Data to Locate and Contact Delinquent Taxpayers and Reduce Costs Associated with Returned Mail
Scott M. Straub, MSF, LexisNexis

For more information go to WWW.IAAO.ORG
Don’t Miss Keynote Speaker and Change Agent, Ken Miller

Extreme Government Makeover
Don’t miss the Annual Conference Opening Ceremony on Monday, September 10. We will be welcoming Keynote Speaker, Ken Miller, founder of the Change and Innovation Agency. The agency is dedicated to increasing government’s capacity to do more good. Ken has worked with amazing people in the most difficult environments to tackle big issues.

Ken was Deputy Director of the Missouri Department of Revenue, where he was part of a transformation effort that reduced the time to issue tax refunds by 80% (fastest in the nation) at less cost, and cut wait times in motor vehicle offices by half. The agency received a State Quality Award—one of only a handful of government agencies in the country to receive such a distinction. Ken was then named Director of Performance Improvement for Missouri State Government, one of only two states to receive an A grade from GOVERNING for Managing for Results.

Ken speaks to thousands of government managers each year, spreading his simple but often-ignored message: The only thing standing in the way of the government we want is right between our ears. Our beliefs create our systems. Our systems produce our results. If we want better results in government we need better systems. If we want better systems, we need better beliefs.

Ken was named one of the country’s top change agents by Fast Company magazine. Ken is the author of three books Extreme Government Makeover: Increasing Our Capacity to Do More Good, We Don’t Make Widgets: Overcoming the Myths That Keep Government from Radically Improving and The Change Agent’s Guide to Radical Improvement as well as numerous articles and columns on how to improve the performance of government.

2012 Exhibitor and Sponsorship Opportunities
International Association of Assessing Officers
78th Annual International Conference on Assessment Administration
September 9–12, 2012 • Kansas City Convention Center • Kansas City, Missouri

Being an Exhibitor allows you to:
- Build long-term relationships with key leaders
- Increase exposure to your organization
- Increase industry awareness of technology and solutions
- Highlight your position as a leader in mass appraisal

Being a Sponsor allows you to:
- Enhance visibility and maximize your exposure
- Build company recognition
- Promote the latest advances
- Target your audience
- Demonstrate commitment to education

Exhibitors Contact: Lauren Harlan, Meetings Coordinator, harlan@iaao.org • 816/701-8109 • Fax 816/701-8149 • www.iaao.org
Sponsors Contact: Leann Ritter, Marketing Manager, ritter@iaao.org • 816/701-8161 • Fax 816/701-8149 • www.iaao.org
Three Ways To Register
Registration or Program Questions? Contact Lauren Harlan, E-mail harlan@iaao.org or call 816/701-8109.
1. FAX this completed registration form if you are paying with a credit card to 816/701-8149.
2. MAIL this completed registration form and payment to the IAAO Bank Lockbox at:
   IAAO, P.O. Box 504183, St. Louis, MO 63150-4183.
3. Online at whttp://www.iaao.org/events/AnnualConference.cfm
(Please print legibly.) Is your contact information new or updated since July 2011? □ Yes □ No

Step One—Registrant Information

☐ IAAO Member  Number: _____________________________  ☐ Nonmember

First Name _____________________________  MI ______  Last Name _____________________________

Name for Badge _____________________________________________________________________

Employer ____________________________________  Title _________________________________

☐ Work  ☐ Home  Address ___________________________________________________________

City _____________________________  State/Province ______  ZIP/Postal Code __________________  Country ______________

Phone _____________________________  Fax _____________________________  E-mail __________________

Emergency Contact ___________________________________________________________________

☐ First-time attendee  ☐ Speaker  ☐ Volunteer

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

Dietary: ☐ Diabetic  ☐ Vegetarian  ☐ Food Allergies ______________________________________

Physical: ☐ Please check here if you require special accommodations to participate. E-mail a description of your needs by August 16, 2012, to Lauren Harlan, harlan@iaao.org. After August 16, 2012, we cannot guarantee we can accommodate your request.

Step Two—Registration Fees

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

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

Guest Name for Badge ____________________________________________________________
**Step Two—Registration Fees (continued)**

<table>
<thead>
<tr>
<th></th>
<th>Discount fee by July 20</th>
<th>Received after July 20 and by August 16</th>
<th>On-site fees</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conference Registration—I-AAO Member</td>
<td>$500</td>
<td>$600</td>
<td>$700</td>
<td></td>
</tr>
<tr>
<td>Conference Registration—I-AAO Nonmember</td>
<td>$650</td>
<td>$750</td>
<td>$850</td>
<td></td>
</tr>
<tr>
<td>❑ NACAO participant (ASFMRA, IRWA, AI, ASA)* Include member ID no.</td>
<td>$500</td>
<td>$600</td>
<td>$700</td>
<td></td>
</tr>
<tr>
<td>One-day Registration—I-AAO Member ❑ Monday ❑ Tuesday ❑ Wednesday (does not include Closing Banquet)</td>
<td>$500</td>
<td>$600</td>
<td>$700</td>
<td></td>
</tr>
<tr>
<td>One-day Registration—Nonmember ❑ Monday ❑ Tuesday ❑ Wednesday (does not include Closing Banquet)</td>
<td>$275</td>
<td>$300</td>
<td>$325</td>
<td></td>
</tr>
<tr>
<td>Guest (includes Closing Banquet)</td>
<td>$200</td>
<td>$200</td>
<td>$200</td>
<td></td>
</tr>
<tr>
<td>Additional Closing Banquet tickets (one ticket included with each full registration)</td>
<td>$70</td>
<td># of tickets X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IAAO Education Development Campaign—voluntary contribution</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

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

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

**Step Three—Payment**

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

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

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

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

❑ VISA  ❑ MasterCard  ❑ AMEX

Card # ____________________________ Expiration Date ____________________________

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

Cardholder Name ___________________________________________________________________

Signature __________________________________________ Date ____________________________

Cancellation & Refund Policy: Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. For this reason we must adhere to strict guidelines. Requests for refunds will be honored, less a $50 processing fee, only if received in writing by August 16, 2012. No refunds will be made after August 16, 2012. No refunds are given for no-shows. Send your cancellation notice to Lauren Harlan, harlan@iaao.org or mail to IAAO, 314 W 10th Street, Kansas City, Missouri 64105 or fax to 816/701-8149.

**Advance Registration Deadline:** Registrations must be received at IAAO Headquarters by August 16, 2012 in order to be included in the attendee list and to guarantee availability of preprinted materials. Registrations received after August 16, 2012 will be processed on-site.
2012 Sponsors
These sponsors will be at the IAAO 78th Annual International Conference in Kansas City...

Where will you be?

Premier Sponsor

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

Diamond Sponsor

Thomson Reuters
Attendee Package, Electronic Hotel Room Keys, Notebooks, Cosponsor Professional Designees and International Attendees Reception

Gold Sponsors

Esri
Cyber Lounge
Pictometry International Corp.
Opening Ceremony and Keynote Speaker

Silver Sponsor

Vision Government Solutions
Annual Awards Program and Breakfast

Bronze Sponsors

Almy, Gloudemans, Jacobs & Denne
Cosponsor Professional Designees and International Attendees Reception
CCI Software
Cosponsor First Time Attendee Orientation
Duff & Phelps
Cosponsor President’s Activities
Kansas Gas Service—A Division of ONEOK, INC.
Cosponsor President’s Activities
IAAO Associate Member Committee
Cosponsor Tuesday Afternoon Refreshment Break, Cosponsor First Time Orientation
Marshall & Swift
Monday Afternoon Refreshment Break
O’Connor Consulting Inc.
Cosponsor Professional Designees and International Attendees Reception
Time Warner Cable
Cosponsor President’s Activities
TEAM Consulting, LLC
Representative, Chapter, Affiliate Leader Reception
Turner Business Appraisers, Inc.
Daily Conference Newsletter

General Sponsors

Allen Press, Inc.
NetStandard
Patriot Properties, Inc.
Pickett & Company
Security Bank of Kansas City

Annual Conference Golf Outing

Sign up for the KCIAAO Golf Outing to be held Sunday, September 9, 2012, at the Oakwood Country Club, Kansas City. The reservation form is available at www.iaao.org. The form also appeared in F&E April on page 44. The club rental deadline is August 5, 2012. Contact Barry Porter at 785-527-7230 or rpappraiser@republiccounty.org for more information.

Cost per person $150 (space permitting)
Enhanced Sketching Services

**Sketch Verification & Modification**
- Add New Revenue by Picking up New Construction or Additions from Aerial Imagery
- Identify Inaccuracies in Your Sketch Data Without Pulling a Tape Measure
- Allocate Your Resources to Their Highest and Best Use by Letting Apex do the Groundwork

**Sketch Creation**
- Have Your Paper Drawings Professionally Sketched and Verify Area Calculations
- Delivered in Editable Apex Format, Add Standard Image or Other File Formats if Needed
- Meet Compliance Requirements with Digitized Sketch Data

**Data Collection & Building Inventory**
- Additional Property Inventory Items can be Collected From Aerial Imagery
- Boost Your Return on Investment for Revaluations
- Collect Critical First-Response Oriented Data

**Mobile Solutions**
- Apex MobileSketch for iPad
- Apex MobileSketch for Android
- Apex Nexus for Windows Tablet PCs, Wirelessly Connect with the Leica DISTO™ D8

“APEX is the gold standard for sketch tools in the assessment community. We have been pleased with their product; support and willingness to develop features that we need to meet the demands of the nation’s fourth largest assessment jurisdiction.”

~ Tim Boncoskey, Chief Deputy Assessor of Maricopa County, Arizona

Apex Software is a trademark of Starcap Marketing, LLC. Other brand and product names are trademarks or registered trademarks of their respective owners. Copyright 2012 **Device Images and associated product names are property of their respective manufacturers/owners.**
**BY LOCATION**

**ALABAMA**
101—Fundamentals of Real Property Appraisal  
Hoover, September 10–14, 2012
500—Assessment of Personal Property  
Montgomery, November 5–9, 2012
600—Principles & Techniques of Cadastral Mapping  
Montgomery, November 5–9, 2012
102—Income Approach to Valuation  
Hoover, January 28–February 1, 2013
151—National USPAP  
Montgomery, June 12–14, 2013
101—Fundamentals of Real Property Appraisal  
Hoover, September 9–13, 2013

**ARIZONA**
553—Personal Property Auditing-Advanced  
Phoenix, August 27–29, 2012
191—National USPAP 7-Hour Update  
Phoenix, August 29, 2012
400—Assessment Administration  
Phoenix, November 26–30, 2012

**ARKANSAS**
102—Income Approach to Valuation  
Little Rock, August 27–31, 2012
163—Marshall & Swift Commercial  
Hot Springs, October 24–25, 2012
260—Valuation of Agricultural Land  
Hot Springs, October 24–25, 2012
300—Fundamentals of Mass Appraisal  
Little Rock, December 3–7, 2012

**ILINOIS**
102—Income Approach to Valuation  
Normal, October 15–19, 2012

**INDIANA**
300—Fundamentals of Mass Appraisal  
Greensburg, September 17–21, 2012
101—Fundamentals of Real Property Appraisal  
Huntington, September 24–28, 2012
151—National USPAP  
Valparaiso, October 9–11, 2012
400—Assessment Administration  
Evansville, October 15–19, 2012
300—Fundamentals of Mass Appraisal  
Bloomington, October 29–November 2, 2012

**IOWA**
101—Fundamentals of Real Property Appraisal  
Ames, December 10–14, 2012
402—Tax Policy  
Ames, December 10–14, 2012

**KANSAS**
102—Income Approach to Valuation  
Topeka, September 24–28, 2012
300—Fundamentals of Mass Appraisal  
Topeka, September 24–28, 2012
151—National USPAP  
Wichita, October 2–3, 2012
201—Appraisal of Land  
Wichita, August 20–24, 2012

**KENTUCKY**
102—Income Approach to Valuation  
Frankfort, August 27–31, 2012

**LOUISIANA**
101—Fundamentals of Real Property Appraisal  
New Orleans, September 17–21, 2012
102—Income Approach to Valuation  

**MINNESOTA**
400—Assessment Administration  
Plymouth, October 15–19, 2012

**MISSISSIPPI**
552—Personal Property Auditing-Basic  
Meridian, October 1–3, 2012

**MISSOURI**
311—Residential Modeling Concepts  
Blue Springs, October 15–19, 2012

**NEBRASKA**
101—Fundamentals of Real Property Appraisal  
North Platte, September 24–28, 2012
400—Assessment Administration  
Lincoln, October 1–5, 2012
162—Marshall & Swift—Residential  
North Platte, November 5–6, 2012
932—Restructuring Income and Expense Statements  
Columbus, November 15, 2012

**OHIO**
112—Income Approach to Valuation II  
Coshocton, October 29–November 2, 2012
191—National USPAP 7-Hour Update  
Alliance, November 5, 2012

**TENNESSEE**
400—Assessment Administration  
Knoxville, October 8–12, 2012
101—Fundamentals of Real Property Appraisal  
Brentwood, December 3–7, 2012

**TEXAS**
500—Assessment of Personal Property  
Houston, September 17–21, 2012
452—Fundamentals of Assessment Ratio Studies  
Round Rock, September 19–21, 2012
191—USPAP—7 Hour Update  
Houston, September 24, 2012
151—National USPAP  
Houston, September 25–26, 2012
101—Fundamentals of Real Property Appraisal  
Houston, October 8–12, 2012
300—Fundamentals of Mass Appraisal  
Houston, October 8–12, 2012
102—Income Approach to Valuation  
Houston, December 3–7, 2012
162—Marshall & Swift—Residential  
Dallas, December 10–11, 2012
163—Marshall & Swift—Commercial  
Dallas, December 12–13, 2012
311—Residential Modeling Concepts  
Houston, March 4–8, 2013
553—Advanced Personal Property  
St. Charles, October 22–24, 2012
The St. Louis Chapter of IAAO sponsor the offerings listed above. For more details, contact John Gilbert 314/622-5524.

**ILLINOIS**
102—Income Approach to Valuation  
Greensburg, December 10–14, 2012
Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.

**NEVADA**
101—Fundamentals of Real Property Appraisal  
North Platte, September 24–28, 2012

**NEW MEXICO**
400—Assessment Administration  
Albuquerque, October 15–19, 2012

**OKLAHOMA**
551—Personal Property Auditing-Advanced  
Oklahoma City, October 15–19, 2012
151—National USPAP  
Albuquerque, October 15–19, 2012

**OREGON**
102—Income Approach to Valuation  
Portland, September 17–21, 2012
191—National USPAP 7-Hour Update  
Portland, September 24–28, 2012

**RHODE ISLAND**
101—Fundamentals of Real Property Appraisal  
Providence, November 5–9, 2012
102—Income Approach to Valuation  
Providence, November 9–13, 2012

**SOUTH CAROLINA**
101—Fundamentals of Real Property Appraisal  
Greenville, September 17–21, 2012
102—Income Approach to Valuation  
Greenville, September 9–13, 2012

**SOUTH DAKOTA**
102—Income Approach to Valuation  
Sioux Falls, September 17–21, 2012

**TENNESSEE**
400—Assessment Administration  
Knoxville, October 8–12, 2012
101—Fundamentals of Real Property Appraisal  
Brentwood, December 3–7, 2012
The Comptroller of the Treasury, Division of Property Assessments sponsor the offering listed above. For more details, contact Stacy Bush 502/564-5118.

**UTAH**
102—Income Approach to Valuation  
Topeka, September 24–28, 2012

**VERMONT**
102—Income Approach to Valuation  
North Platte, September 24–28, 2012

**WASHINGTON**
102—Income Approach to Valuation  
North Platte, September 24–28, 2012

**WEST VIRGINIA**
102—Income Approach to Valuation  
North Platte, September 24–28, 2012

**WISCONSIN**
102—Income Approach to Valuation  
North Platte, September 24–28, 2012

Please contact the individual coordinator listed for each state’s offerings for enrollment/registration information.
400—Assessment Administration
Houston, March 11–15, 2013
The Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512/467-0402.

UTAH
112—Income Approach to Valuation II
Salt Lake City, August 20–24, 2012
The Utah Chapter of IAAO sponsor the offering listed above. For more details, contact Tiffany Opheikens 801/399-8136.

VERMONT
100—Understanding Real Property Appraisal
Berlin, September 6–7, 2012
300—Fundamentals of Mass Appraisal
White River Junction, October 1–5, 2012
The State of VT Tax Department, Property Valuation and Review sponsor the offerings listed above. For more details, contact Felicia Martineau 802/828-6635.

VIRGINIA
171—IAAO Standards of Professional Standards & Ethics
Virginia Beach, October 10, 2012
The Virginia Association of Assessing Officers sponsor the offering listed above. For more details, contact Kim Smith 757/385-8851.

WISCONSIN
400—Assessment Administration
Wauwatosa, October 22–26, 2012
The Wisconsin Association of Assessing Officers sponsors the offerings listed above. For more details, contact Paul Koller 262/797-2461.

158—Highest and Best Use
Milwaukee, August 30–31, 2012
The Scott G. Winter Training and Consulting sponsors the offering listed above. For more details, contact Scott Winter 414/238-4002.

January 28–February 1, 2013, Alabama (Hoover)
Course 112—Income Approach to Valuation II
August 20–24, 2012, Utah (Salt Lake City)
August 29–November 2, 2012, Ohio (Coshocton)
Workshop 151—National USPAP
September 25–26, 2012, Texas (Houston)
October 2–3, 2012, Kansas (Wichita)
October 9–11, 2012, Indiana (Valparaiso)
June 12–14, 2013, Alabama (Montgomery)
Workshop 158—Highest and Best Use
August 30–31, 2012, Wisconsin (Milwaukee)
Workshop 162—Marshall & Swift—Residential
November 5–6, 2012, Nebraska (North Platte)
December 10–11, 2012, Texas (Dallas)
Workshop 163—Marshall & Swift—Commercial
October 24–25, 2012, Arkansas (Hot Springs)
December 12–13, 2012, Texas (Dallas)
Workshop 171—IAAO Standards of Professional Practice & Ethics
October 10, 2012, Virginia (Virginia Beach)
Workshop 191—USPAP—7-Hour Update
August 29, 2012, Arizona (Phoenix)
September 24, 2012, Texas (Houston)
November 5, 2012, Ohio (Alliance)
Course 201—Appraisal of Land
August 20–24, 2012, Kansas (Wichita)
Workshop 260—Valuation of Agricultural Land
October 24–25, 2012, Arkansas (Hot Springs)
Course 300—Fundamentals of Mass Appraisal
September 17–21, 2012, Indiana (Greensburg)
September 24–28, 2012, Kansas (Topeka)
October 1–5, 2012, Vermont (White River Junction)
October 8–12, 2012, Texas (Houston)
October 29–November 2, 2012, Indiana (Bloomington)

December 3–7, 2012, Arkansas (Little Rock)
Course 311—Residential Modeling Concepts
October 15–19, 2012, Missouri (Blue Springs)
March 4–8, 2013, Texas (Houston)
Course 400—Assessment Administration
October 1–5, 2012, Nebraska (Lincoln)
October 8–12, 2012, Tennessee (Knoxville)
October 15–19, 2012, Indiana (Evansville)
October 15–19, 2012, Minnesota (Plymouth)
October 22–26, 2012, Wisconsin (Wauwatosa)
November 26–30, 2012, Arizona (Phoenix)
March 11–15, 2013, Texas (Houston)
Course 402—Tax Policy
December 10–14, 2012, Iowa (Ames)
Workshop 452—Fundamentals of Assessment Ratio Studies
September 19–21, 2012, Texas (Round Rock)
Course 500—Assessment of Personal Property
September 17–21, 2012, Texas (Houston)
November 5–9, 2012, Alabama (Montgomery)
Workshop 552—Personal Property Auditing—Basic
October 1–3, 2012, Mississippi (Meridian)
Workshop 553—Personal Property Auditing—Advanced
August 27–29, 2012, Arizona (Phoenix)
October 22–24, 2012, Missouri (St. Charles)
Course 600—Principles & Techniques of Cadastral Mapping
November 5–9, 2012, Alabama (Montgomery)
One-Day Forum 932—Restructuring Income and Expense Statements
November 15, 2012, Nebraska (Columbus)

now is a good time to explore www.iaao.org.
Look on the home page for tools members use frequently:

- Quick Links
- What’s New
- Upcoming Meetings & Events
- AssessorNET
- F&E Digital Edition
- Reference Desk
- Job Opportunities
- Technical Standards
- Member Lookup
- Scholarships

Fair & Equitable • August 2012 | 45
APPRAISERS
Dallas Central Appraisal District

APPRAISERS - The Dallas Central Appraisal District (DCAD) is currently accepting applications for Residential, Commercial and Business Personal Property Appraisers. The successful candidate will be part of a team responsible for developing and defending appraisals within DCAD’s jurisdiction each year. These positions offer a combination of desk and fieldwork. Appraisals are developed using state of the art appraisal software and tablet PCs for field operations. These positions require a bachelor’s degree in finance, accounting or real estate or previous appraisal experience. Benefits include paid medical, dental and long-term disability. Employees also receive 10 paid holidays, Paid time off, retirement plan and a 4-day work schedule most of the year. The salary is commensurate with education and experience. For consideration, please submit resume to: hr@dcad.org or visit our website for additional information: www.dallascad.org.

CONSULTING ENGAGEMENT OPPORTUNITIES
Cost Containment Advisors

Our property tax practice continues to expand, and we are looking for retirees with experience in personal property, real property and unitary valuations to assist our clients on an “as needed” basis. If you are interested in additional income, exciting and varied virtual work, and flexible hours please contact mailto:kittyg@cost-containment-advisors.com via email and a recent bio. Please note - no need to relocate, we are fully staffed with appraisal resources at this time. Candidates must possess the ability to obtain a Registered Appraiser certificate from the State of Oregon Department of Revenue at the time of hire. Pay range is $25.36 - $30.83/hour. We offer opportunities for professional growth and a comprehensive benefits package. For more information on this position and to apply on-line, please visit our Human Resources page at www.co.washington.or.us, or Washington County Human Resources 155 N. First Ave., Ste. 270 Hillsboro, OR 97124 Equal opportunity employer with commitment to a diverse workforce. Women, minorities, veterans and people with disabilities are encouraged to apply

ASSESSMENT MANAGER
Edmonton, Canada

Ensuring the fair, equitable and accurate market value assessments for all property in the City of Edmonton... the City of Edmonton is seeking an Assessment Manager, to oversee the management, administration, delivery and defense of the realty in excess of $150 billion in assessed value for 325,000 properties within the City of Edmonton. This position is expected to manage the assessment complaint and appeal cycle by providing strategic and tactical direction to unit leaders in collaboration with the Law Branch to successfully defend complaints. Accountabilities:

• Ensure all legislated and regulated assessment quality requirements are satisfied annually in a real estate market that is constantly changing

• Develop, enhance and maintain system tools that support this customer centric environment including systems applications, workflow processes and databases for the Computer Assisted Mass Appraisal (CAMA) system as well as enhancements for GIS locational analysis in property valuations.

• Participate as a member of the Assessment and Taxation branch leadership team to develop strategic plans to meet long and short term goals of the section, branch and department as a whole

• Be the industry expert in providing high level valuation advice to other assessment stakeholders including the provincial and federal governments and valuation associations (IPTI, IAAO, IPPAC, AIC, RECA, AAA, etc.)

• Cultivate an environment of mentorship, empowerment, career development, and motivation for employees, guiding a diverse team of property assessors, supervisory and administrative staff to peak performance.

For more information about this position, please visit: www.edmonton.ca/careers and search for job# 9214

INDUSTRIAL PROPERTY APPRAISER
Hillsboro, Oregon

Take your career to the next level with Washington County’s Department of Assessment & Taxation. You will perform valuations and appraisals of complex business Real and Personal Property. Industrial property characteristics assigned to this position typically include distribution, assembly, processing, or manufacturing products from raw materials or fabricated parts and includes factories that render service. Successful candidates will possess:

A Bachelors Degree in Business Administration, Public Administration, or Science and one (1) year of industrial appraisal experience; OR
- An Associates Degree in Real Estate and two (2) years of industrial appraisal experience; OR
- Designation or Completion Certificates with curricula directly related to the finance, insurance, and real estate industry and three (3) years of industrial appraisal experience
Responsibilities include:
- Implementing tax savings recommendations
- Preparing and filing property tax returns, and assisting with the development and implementation of tax savings recommendations.

DuCharme, McMillen & Associates, Inc. has an immediate opening for a Personal Property Tax Consultant in our Atlanta, GA office. This position will assist the Senior Tax Manager with personal property reviews for large corporate DMA clients; reviewing fixed asset ledgers, personal property tax returns, and assisting with the development and implementation of tax savings recommendations.

Requirements include:
- Coursework in Appraisal and/or Accounting preferred
- BS/BA degree in Accounting, Tax, Finance, Economics (or related field)
- 3-5 years experience as an Associate Tax Consultant (or similar type of position)
- Excellent verbal and written communication skills
- Advanced knowledge of Excel
- Ability to prioritize, meet deadlines, and possess exceptional attention to detail

The compensation package includes competitive salary and excellent employee benefits.

We are proud to be Employee Owned and an Equal Opportunity Employer.

Submit your resume with cover letter to resumes@dmainc.com.

TAX ASSESSOR & COLLECTOR
El Paso, Texas

Position Salary Depends on Qualifications.
The City of El Paso collects property taxes on behalf of 34 units of government that levy a tax within El Paso County. Under administrative direction, the Tax Assessor & Collector will manage the consolidated tax assessment collection and disbursement operations. Candidates must have a Bachelor’s degree or higher in accounting, business, public administration, or finance, and six (6) years financial management or tax administration experience including four (4) years supervisory experience. Candidates must be registered with the Texas Department of Licensing and Regulations as a Tax Assessor/Collector or Tax Collector by time of appointment. Interested applicants must submit an online employment application at www.elpasotexas.gov or contact Lupe C Diaz at (915) 541-4302 for additional information.

Position is open Until Filled.

PERSONAL PROPERTY TAX CONSULTANT
DuCharme, McMillen & Associates, Inc. has an immediate opening for a Personal Property Tax Consultant in our Atlanta, GA office. This position will assist the Senior Tax Manager with personal property reviews for large corporate DMA clients; reviewing fixed asset ledgers, personal property tax returns, and assisting with the development and implementation of tax savings recommendations.

Requirements include:
- Review client’s fixed asset listing, property tax return and reconciliation
- Review state and local laws and regulations for identification of preferences
- Conduct physical inspections of client’s locations, detailing issues and opportunities for tax savings
- Meet with client personnel to review Policy and Procedures
- Producing reports of finding along with the Valuation Consultant/Sr. Manager
- Meet with client to discuss implementation of recommendations and address liabilities
- Assist client’s tax department personnel with filings and changes in methodology
- Assist clients in filing amended returns and refund requests where applicable
- Negotiate assessment reductions directly with assessing authorities
- Represent clients during formal administrative appeals

Accountabilities:
- Plan, develop, and implement assessment best practices for the coordination of mass appraisal for all assessment components, ensuring that it meets and/or exceeds the quality assurance program
- Collaborate and participate as a member of the Assessment and Taxation Branch’s leadership team in the effective strategic planning and development of business goals, objectives and strategies in alignment with the broader department expectations
- Recommend, develop and implement new legislation initiatives and changes into corporate strategies across the organization by to ensuring assessment programs meet both provincial requirements in addition to City objectives and needs
- Respond to assessment inquiries and provide presentations to diverse stakeholders to consistently deliver high levels of service across the organization, to Council and to the public.
- Provide leadership and direction to corporate programs that rely on the property assessment as a foundation for collection of revenues and reduction of taxes through rebate, cancellations, and deferral programs, including communication of programs, customization of systems and financial stewardship.
- Cultivate an environment of mentorship, empowerment, career development, and motivation for employees, guiding a diverse team of management, property assessors, supervisory and administrative staff to peak performance.

For more information about this position, please visit www.edmonton.ca/careers and search for job# 9206.

---

**Requests for Proposals**

**Request for Reviewers—IAAO Course 112**

IAAO is seeking qualified individuals to review revisions made to Course 112—Income Approach to Valuation II. Two reviews will be conducted sequentially, with the developer being given an opportunity to respond to the suggestions of the first reviewer prior to submitting the files to the second reviewer.

**Scope of Work**

- Developers will submit material for review
- The review will proceed using a checklist prepared by the Education Subcommittee
- Each reviewer will have thirty calendar days to complete their review and return the materials to IAAO headquarters.

**Product Delivery Timetable**

- Proposal due at IAAO Headquarters .................. September 14, 2012
- Reviewer selected is notified no later than .............. October 1, 2012

**To be Considered**

If you are interested in submitting a bid and being considered as the Reviewer, please submit a hard copy and electronic copy of your proposal to the attention of Larry Clark, Director of Professional Development, IAAO, 314 West 10th Street, Kansas City, Missouri 64105.

**Request for Reviewers—IAAO Workshops 552 and 553**

IAAO is seeking qualified individuals to review revisions made to Workshop 552—Personal Property Auditing, Basic and Workshop 553—Personal Property Auditing, Advanced. Two reviews will be conducted sequentially, with the developer being given an opportunity to respond to the suggestions of the first reviewer prior to submitting the files to the second reviewer.

**Scope of Work**

- Developers will submit material for review
- The review will proceed using a checklist prepared by the Education Subcommittee
- Each reviewer will have thirty calendar days to complete their review and return the materials to IAAO headquarters.

**Product Delivery Timetable**

- Proposal due at IAAO Headquarters .................. September 14, 2012
- Reviewer selected is notified no later than .............. October 1, 2012

**To be Considered**

If you are interested in submitting a bid and being considered as the Reviewer, please submit a hard copy and electronic copy of your proposal to the attention of Larry Clark, Director of Professional Development, IAAO, 314 West 10th Street, Kansas City, Missouri 64105.

---

**REQUEST FOR BID—EVALUATION OF KANSAS OIL & GAS GUIDE**

Kansas

The Kansas County Appraiser’s Association is soliciting bids from qualified individuals or companies for a contract to evaluate the Kansas 2012 Oil & Gas Guide utilized for the purpose of valuing oil and gas leases, along with all other equipment and material, used in operating oil or gas wells in the State of Kansas for ad valorem tax purposes.

All bids must be sealed and received on or before September 1, 2012. The Request for Bid document is available online at: www.kscaa.net/report or contact the KCAA.

KCAA
PO Box 988
Meade, KS 67864
620.873.7449 • kcaa@sbcglobal.net • www.kscaa.net

---

**Classified Ads (continued)**
EMERICK & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Executive Board
International Association of Assessing Officers
Kansas City, Missouri

We have audited the accompanying statements of financial position of the International Association of Assessing Officers as of December 31, 2011 and 2010, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the International Association of Assessing Officers as of December 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

March 21, 2012
Kansas City, Missouri

4025 Central Street • Kansas City, MO 64111 • (816) 531-4646 • Fax (816) 531-8539
### INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
### STATEMENTS OF FINANCIAL POSITION
### DECEMBER 31, 2011 AND 2010

#### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 1,365,296</td>
<td>$ 1,085,145</td>
</tr>
<tr>
<td>Accounts receivable, net of allowance; 2011 and 2010 - $2.600</td>
<td>207,847</td>
<td>116,763</td>
</tr>
<tr>
<td>Inventories, net of reserve for obsolescence; 2011 - $18,373, and 2010 - $19,503</td>
<td>71,760</td>
<td>62,847</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>168,684</td>
<td>149,387</td>
</tr>
<tr>
<td>Investments</td>
<td>4,184,905</td>
<td>4,136,646</td>
</tr>
<tr>
<td>Contribution receivable</td>
<td>100</td>
<td>2,200</td>
</tr>
<tr>
<td>Property and equipment, net of accumulated depreciation</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>1,518,848</td>
<td>1,582,901</td>
</tr>
<tr>
<td></td>
<td><strong>7,517,440</strong></td>
<td><strong>7,135,889</strong></td>
</tr>
</tbody>
</table>

#### LIABILITIES AND NET ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued expenses</td>
<td>168,466</td>
<td>112,303</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>818,374</td>
<td>922,663</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>986,840</td>
<td>1,034,966</td>
</tr>
</tbody>
</table>

| Net Assets                                                                  |           |           |
| Unrestricted                                                                | 6,266,480 | 5,841,560 |
| Temporarily restricted                                                      | 264,120   | 259,363   |
| **Total net assets**                                                       | 6,530,600 | 6,100,923 |
| **Total liabilities and net assets**                                       | **7,517,440** | **7,135,889** |
## INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2011

### Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership dues and fees</td>
<td>$1,185,879</td>
<td>$</td>
<td>$1,185,879</td>
</tr>
<tr>
<td>Annual conference</td>
<td>$600,675</td>
<td></td>
<td>$600,675</td>
</tr>
<tr>
<td>Publications and marketing</td>
<td>$251,562</td>
<td></td>
<td>$251,562</td>
</tr>
<tr>
<td>Research and information</td>
<td>$116,517</td>
<td></td>
<td>$116,517</td>
</tr>
<tr>
<td>Education and professionalism</td>
<td>$1,521,807</td>
<td></td>
<td>$1,521,807</td>
</tr>
<tr>
<td>Contributions</td>
<td>$10,025</td>
<td>$9,150</td>
<td>$19,175</td>
</tr>
<tr>
<td>Interest and dividend income</td>
<td>$60,044</td>
<td>$3,277</td>
<td>$63,321</td>
</tr>
<tr>
<td>Net realized and unrealized gains on investments</td>
<td>$4,180</td>
<td></td>
<td>$4,180</td>
</tr>
<tr>
<td>Other</td>
<td>$50</td>
<td></td>
<td>$50</td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>$7,670</td>
<td>($7,670)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>3,758,409</strong></td>
<td><strong>4,757</strong></td>
<td><strong>3,763,166</strong></td>
</tr>
</tbody>
</table>

### Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Program services</th>
<th>Management and general</th>
<th>Total expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual conference</td>
<td>$507,704</td>
<td></td>
<td>$507,704</td>
</tr>
<tr>
<td>Publications and marketing</td>
<td>$481,351</td>
<td></td>
<td>$481,351</td>
</tr>
<tr>
<td>Research and information</td>
<td>$275,539</td>
<td></td>
<td>$275,539</td>
</tr>
<tr>
<td>Education and professionalism</td>
<td>$694,406</td>
<td></td>
<td>$694,406</td>
</tr>
<tr>
<td>Membership services</td>
<td>$500,984</td>
<td></td>
<td>$500,984</td>
</tr>
<tr>
<td><strong>Total program services</strong></td>
<td><strong>2,459,984</strong></td>
<td></td>
<td><strong>2,459,984</strong></td>
</tr>
<tr>
<td>Management and general</td>
<td>$873,505</td>
<td></td>
<td>$873,505</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td><strong>3,333,489</strong></td>
<td></td>
<td><strong>3,333,489</strong></td>
</tr>
</tbody>
</table>

### Change in Net Assets

<table>
<thead>
<tr>
<th>Description</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Net Assets</td>
<td>$424,920</td>
<td>$4,757</td>
<td>$429,677</td>
</tr>
</tbody>
</table>

### Net Assets, Beginning of Year

| Description                                           | $5,841,560     | $259,363               | $6,100,923     |

### Net Assets, End of Year

| Description                                           | $6,266,480     | $264,120               | $6,530,600     |
IAAO Mission, Vision, and Change

It is at this time that we find ourselves beyond the halfway point in the year, with the calendar and the clock seemingly picking up speed. Local, state, and even national election campaigns are going full steam ahead with the political advertisements already becoming tiresome regardless of your candidate or issue preferences. Around the world, things continue to change at an incredibly rapid pace, and we find ourselves wondering what will happen next in world politics, with the economy, or between borders.

The downturn in the world economy has shifted many of us from feeling like leaders in the industry to survival mode. In spite of all the outside forces, our basic work and the principles that we must operate by do not change. The mission of IAAO, as stated in our Constitution (Article I, Sec.2.), is as true as it ever was: The mission of the association is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research and technical assistance. The IAAO vision, as outlined by the current Strategic Plan, is to be “…the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy.”

From every corner of the organization we continue steadfastly to focus on this vision. Committee members and volunteer leaders spend hours producing new products and benefits for the betterment of the profession. When project proposals are ready for Executive Board consideration, the question always is, “How does this fit into the mission and vision of the organization?” The staff is of the same mindset: What can we do to help the members? How can we add more value and yet keep the costs in check? What will our members need tomorrow? And even more importantly, how will we meet that need?

August marks my eighth anniversary as IAAO Executive Director. The organization has been in a whirlwind of change every day that I have been here. As much as we have changed to date—with a new location and staff, and new courses and new methods of delivering them, the rapid pace of change has not in any way slowed down. Many of you have let me know how much you enjoy the AssessorNET feature on the IAAO Web site. Others have commented on how much they enjoy the opportunity to participate in budget-friendly Webinars, especially during tough economic times. We introduce new products every year and will continue to do so, in order to have every publication, course, and teaching aid up-to-date. It is an incredible challenge, but we have a mission and vision worth every ounce of our effort.

One of the most exciting things to happen in our hometown of Kansas City, Missouri, is taking place next month, when 78th Annual International Conference on Assessment Administration comes home to Kansas City. This September 9–12, 2012 event gives IAAO staff the opportunity to show members and guests their home away from home. We will be offering tours of the IAAO headquarters building, and the Local Host Committee will be extending the welcome mat in a special Monday night event in the popular “Power and Light District,” within walking distance of the two hotels. We’re ready to show off the convention center, and the many things that KC is famous for—among the most notable, outstanding barbeque and wonderful jazz music.

Something we are able to offer this year that we have had to forgo in the past is the idea of a true Marketplace. Often we have shipped a few samples of books, but once those supplies were depleted, buyers had to return home empty handed and wait for their books to be shipped. This year, with headquarters literally around a very few corners from the conference center, we are anxious to expand from books and proceedings to shirts, hats, a few logo items, and even a stuffed toy that you’ll be able to take home to those who couldn’t attend or perhaps children or grandchildren.

We are very pleased that the international interest in our conference remains high. I have responded to inquiries from China, Thailand, Iceland, Equatorial Guinea, Cyprus, and Egypt, to name a few. Even though the economy is wreaking havoc on travel plans for some, others are ready to step in and take the opportunity to learn all they can about the latest trends and best practices in ad valorem property taxation.

I hope those of you who have not yet decided will take this unique opportunity attend the Annual Conference. The education is terrific, and the networking opportunities are such that friendships and professional relationships are forged for life.

On a personal note, I have just returned from a short vacation to Portland, Oregon, where I attended the Barbershop Harmony Society’s International Convention. I have loved a cappella harmony forever and had my first taste of barbershop style singing more than 55 years ago. This was an extra special event because Roger Ross, an IAAO member of the Orange County, Florida, Property Appraiser’s Office, is the tenor in a very high-ranking quartet called “Main Street.” I’m thrilled to report that Roger and Main Street can now boast a medal for taking
fifth place. Considering the Society represents barbershop singers from around the entire globe, it’s an astounding accomplishment. Congratulations to Roger and all of Main Street. I’ve always been curious as to whether there are other barbershop singers (including Sweet Adelines) in our midst. If so, please know that I hope you’ll consider sharing your talent at one of our future conferences.

I hope to see you soon in Kansas City!

Lisa
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.

Objective · Professional · Affordable

IAAO Technical Assistance

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.

E-mail: technicalassistance@iaao.org