New Hampshire Develops Mosaic System to Achieve Equalization in Property Taxes

David M. Cornell, CAE, Stephan Hamilton, Linda Kennedy, David Salzer, and Patrick Santoso

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FROM THE PRESIDENT
Kim Lauffer, RES

Dear IAAO Members,

Sacramento here we come! Based on the current registration count, the Annual Conference in Sacramento will be one to remember. I hope many of you will say hello and introduce or reintroduce yourselves as we enjoy all the great events planned for the 80th Annual Conference. I look forward to sharing in the excitement, especially with some of the changes implemented this year. IAAO pays close attention to survey feedback from attendees, and the upcoming conference reflects adjustments to accommodate these comments.

One change I am especially excited about is Monday night’s Attendee Appreciation Event, which will be held at the nearby circa-1920s Memorial Auditorium. This fun networking event replaces the traditional President’s Dinner and will provide attendees an opportunity to socialize and get to know each other. Executive Board members will be there, offering an excellent opportunity to become acquainted in an informal atmosphere. The décor will feature the association’s Blue & Gold anniversary theme!

The Exhibit Hall will present an exciting new feature, The Hub and Learning Lab. This venue will host presentations on general interest topics that, while not providing CE credit, will offer valuable information about lifestyle and career options. Review the Hub programs on page 22 of this issue and look for the large transparent Plexiglas meeting area in the hall.

What used to be called the early bird Awards Breakfast is now the Awards Ceremony Luncheon. This scheduling change is intended to encourage more attendees to participate and recognize the accomplishments of the many groups and individuals who contribute substantially to the profession. The emcee will be Larry Stein from the Oklahoma County (Oklahoma) Assessor’s Office. He has served as emcee previously and will bring his special blend of style and formality to the event.

Finally, the Closing Banquet and Gala Wednesday evening is a personal favorite! I love dressing up and getting together with all my dashing and elegant fellow attendees for dining, dancing, and fun. IAAO’s best and brightest will be honored during the banquet with the presentation of the newest designees and CEAA recipients. Executive Board members will be seated among friends and fellow attendees to better enjoy the 80th anniversary festivities. After-dinner entertainment will be provided by DJ Dave Lewis of Manhattan, Kansas. Those who attended Kansas Night at the Kansas City conference in 2012 will remember Dave and the fun he brings to an event. There will be no conflicting, stuffy, crowded hospitality room, and some special surprises are in store for those who stick around for the party and close out the conference in style, so bring your best dancing shoes!!

Consider donating novel and interesting items to the Associate Member Committee Auction, which will be held Tuesday evening. This fun event always features treasures galore, and if we are fortunate, IAAO’s own very talented Mike Miano will be entertaining! The Associate Member Committee and many volunteers work diligently to make this event a perennial success. Go to http://conference.iaao.org and look under Attendee Information to find out how to donate.

I would be remiss if I did not thank the many sponsors contributing to the success of the Annual Conference. Their participation, partnership, and financing demonstrate a commitment to the industry, a desire to promote excellence in continuing

(continued on p. 33)
New Hampshire is famous for its beautiful fall foliage, lack of broad-based taxation, and the state motto “Live Free or Die.” In the absence of a state sales or income tax, an array of other taxes has been developed to fund state government—business profits tax, business enterprise tax, interest and dividends taxes, meals and rooms taxes, and cigarette and liquor taxes.

However, New Hampshire’s 235 municipalities, 10 counties, and 176 school districts (which can span multiple towns) are almost entirely dependent upon the property tax for their funding. States in New England typically vest the power to levy and collect property tax at the municipal level rather than the county level. In New Hampshire, the populations range from 41 to 109,000 and parcel counts from 1 to 30,000. Statutorily the boards of assessors, city councils, or town selectmen are the municipal assessors. Those duties are currently performed by full-time or contracted assessing professionals. Because local, school, and county governments rely so heavily on property tax revenues, it is imperative that the tax be administered and applied fairly and equitably.

New Hampshire law (RSA 75:8-a) states,

*The assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year....*

With the state prescribing a minimum frequency, municipalities are afforded the freedom to reassess on completely different schedules as long as they meet the five-year minimum. As such, municipalities do not all conduct revaluations in the same year. As a result, some towns are assessing at close to market value (because they recently conducted a revaluation, or values have remained stable), while others are assessing above or below market value (because their revaluation is not current). This inconsistency in valuation accuracy makes it difficult to equitably tax property in different municipalities for common tax burdens.

The *Standard on Ratio Studies* (IAAO 2013b) defines equalization as

*The process by which an appropriate governmental body attempts to ensure that property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law.*

In New Hampshire the prescribed ratio is 100 percent (market value). Equalizing local assessed property values ensures that public taxes and state revenues shared by municipalities are fairly and equitably apportioned. In New Hampshire this includes state education tax, county tax, and some cooperative school district and village district taxes.
The equalization process involves a detailed statistical analysis of the ratio of assessed value to sale price for real estate transactions in each municipality from October 1 through September 30 of the following year. The salient result of the equalization process is a weighted median ratio of assessed value to market value (sale price) for each municipality. For example, a weighted median ratio of 90 percent would indicate that the town generally assessed property at approximately 90 percent of market value. The ratio does not necessarily apply to any specific property assessment; rather, it indicates the average level of assessment throughout the municipality.

The perennial example of a valuation problem is two municipalities within a shared assessing district (county or school) that both have an aggregate market value of $100,000,000 but different assessed values. If the property tax levied on both municipalities was based on local assessed value only, the process would not be equitable. To compensate for this, New Hampshire’s property tax is ad valorem or at market value (literally at value); that is, the tax is levied using the market value as a basis for normalization. The process of normalizing local assessed values to market value is known as equalization. Figure 1 provides definitions of direct equalization and indirect equalization.

Neither a high or low ratio in itself should be cause for alarm. Whether a municipality is assessing at 110 percent or 90 percent of market value, it is critical that the assessments are proportional so that each municipality bears its fair share of the property tax burden based upon the value of the municipality. This article chronicles the history of equalization in New Hampshire and details how the new Mosaic equalization system is leading the state into the future.

**From colonial times through the 1970s, the property tax was levied on boats, vehicles, stock-in-trade, horses, mules, neat stock, oxen, cows, sheep, and portable mills as well as on real estate.**

**Equalization from 1878 to 1989**

The New Hampshire Board of Equalization was established in 1878 and charged with the assessment of taxes on railroad, telegraph, telephone, express, and parlor and sleeping car companies. In addition, every fourth year it examined all the property statewide in partnership with the county commissioners. The purpose of this examination was to equalize the property taxes between municipalities to secure a just apportionment of state and county taxes.

In spite of its name, the board did not have the authority to equalize the value of individual properties, nor did it have the authority to compel the towns to equalize individual properties. The value of particular properties was evidence from which the board determined whether the town, as a whole, was assessed at its true value. If the board found a certain class of property was under-valued, it could doom a municipality to the extent of the under-assessment, but it could not force the reassessment of a particular class of property.

In this context, the term doom is used in the more historic fashion, harkening back to its Germanic roots, meaning to put in place. For example, if one property in a single municipality is assessed at 50 percent of market value and another at 100 percent of market value, in a town that was doomed, the latter would be assessed its full portion of the increased taxes while the former would still be taxed at less than half of its proportion of the increase based on the true market value of the property. That is, both properties would be levied at a higher rate but still not equitably. In this way, the board had no authority to truly equalize the property tax or compel municipalities to revalue a particular class of property or individual properties to correct injustices of this kind.

In 1911 the New Hampshire Tax Commission was established to replace the Board of Equalization. The commission was vested with considerably more power and authority with respect to assessment and equalization, including

- Determining the average rate of taxation throughout the state
- Equalizing the valuation of property in municipalities
- Providing general supervision over the administration of assessing, taxation, and assessing officials
- Receiving complaints and examining cases alleging that the property subject to taxes has not been assessed or has been fraudulently, improperly, or unequally assessed.

From colonial times through the 1970s, the property tax was levied on boats, vehicles, stock-in-trade, horses, mules, neat stock, oxen, cows, sheep, and por-

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**Figure 1. Definitions for direct equalization and indirect equalization (IAAO 2013a)**

**Direct Equalization**—The process of converting ratio study results into adjustment factors (trends) and changing locally determined appraised or assessed values to more nearly reflect market value or the legally required level of assessment.

**Indirect Equalization**—The process of computing hypothetical values that represent the oversight agency’s best estimate of taxable value, given the legally required level of assessment or market value. Indirect equalization allows proper distribution of intergovernmental transfer payments between state or provincial and local governments despite different levels of appraisal between jurisdictions or property classes.
table mills as well as on real estate. For example, in 1912, the City of Concord reported taxable property in the form of 7 mules assessed at $1,280, 12 oxen assessed at $1,225, and 1,013 cows assessed at $40,540.

As New Hampshire evolved from an agricultural to industrial economy, the laws for these personal property taxes were repealed and replaced by business profits tax, interest and dividends tax, rooms and meals tax, and so forth. Today, the property tax is assessed for real estate and certain utility assets, as defined by statute.

In 1974 the Tax Commission was replaced by the New Hampshire Department of Revenue Administration (DRA) and the New Hampshire Board of Tax and Land Appeals (BTLA). This separated the administrative oversight of the property tax and conferred it to DRA and gave judicial authority for oversight to BTLA. Figure 2 shows the total equalized value over time.

Until 1978, equalization was conducted on a biannual basis. The equalization process required DRA to manually collect and verify sales information prior to conducting ratio studies. This was labor-intensive, and developing a complete list of sales was nearly impossible. In 1978 DRA began conducting ratio studies and equalizing local assessed values on an annual basis. Because DRA calculated ratio studies manually, a random sampling was used for any municipality with more than 100 sales. Sales information was stringently verified regardless of random sampling.

A verification letter was sent to each buyer of a property to verify known sales information and to glean new information about the circumstances of the sale. The main purpose of the letter was to determine whether a sale truly was an arm’s-length transaction. In 1995, the verification letter was replaced by the Inventory of Property Transfer Form (PA-34), which serves a similar purpose. At the time the only statistics calculated for the ratio study were the mean, weighted mean ratio, median ratio, and the coefficient of dispersion (COD). Ratio studies were completed for the entire data set, regardless of strata; that is, single-family homes were considered along with commercial and industrial property and apartments.

The Beginning of Computerized Equalization

In 1989 DRA began working with a vendor to automate the ratio study calculation portion of the equalization process. Municipalities still provided their sales verification information on paper sheets, and the data were entered by DRA. The new computerized elements allowed DRA to consider the entire data set, instead of a sample, and prepare stratified ratio studies based on property type, such as land only, single-family residential, commercial, and so on. The statistics generated from the stratified ratio studies were useful to assessors as indicators that a class of properties was over- or under-assessed in comparison to other classes of property. While the automation allowed DRA to stratify and use the entire set of sales, there was still no method in place for confirming the reliability of the point estimates (confidence intervals would later be introduced to address this issue).

Another outstanding issue was that even though the State Constitution required towns to be assessed at market value every five years, this was rarely happening. As a result, equalization ratios for different municipalities ranged from 2 to 178 percent of market value over a 20-year period. Total revaluations of municipalities were few and far between, with many going 10 years or longer without a revaluation. At that time, DRA had limited authority to compel a municipality to conduct a revaluation, and BTLA, which had the judicial authority to order a revaluation of all or part of a municipality, seldom exercised that authority.
Sirrell et al. versus the State of New Hampshire et al.
The process of equalization in New Hampshire became embroiled in the court system in the 1990s after a series of New Hampshire Supreme Court decisions that identified an adequate education for all children to be a responsibility of the state. In response, the state legislature enacted a statewide education property tax, imposed at a uniform rate of $6.60 per $1,000 valuation. In 1999, a group of municipalities, led by Evelyn Sirrell, then Mayor of the City of Portsmouth, filed a suit challenging the constitutionality of that statewide education property tax. The equalization process became the focus of the legal challenge in Sirrell et al. versus the State of New Hampshire et al. In Sirrell, the plaintiffs claimed that the process of local assessing, as adjusted by the equalization process, produced tax burdens that were inequitable and therefore violated the State Constitution. As such, the plaintiffs petitioned the Rockingham County Superior Court to declare the state education tax unconstitutional, enjoin the state from collecting and distributing the tax, and order the state to reimburse the tax dollars already collected. A Rockingham County Superior Court Judge agreed, ruling that the statewide property tax was unconstitutional.

While the state asserted that its method of equalization and assessing oversight satisfied constitutional requirements, the court identified flaws in the equalization process, assessing oversight, and the administration of the property tax during the trial. Deficiencies included the lack of formal policy and verification of results of ratio studies, lack of assessing standards, and lack of revaluations within the constitutionally prescribed five-year timeline. Also at issue was the extremely small arm’s-length-sale data sets (less than 20 sales) in some municipalities and the quality of the ratios that were being applied based on such small data sets.

The Sirrell case was brought before the New Hampshire Supreme Court, which ultimately determined that the property tax system of the state, as it was being applied, violated the State Constitution. The Court ordered the state to implement appropriate enforcement measures to ensure that each municipality reassesses property within its borders every five years as required by the constitution.

In compliance with the Wasserstein and Davis report, the equalization software was upgraded in 2001 to allow DRA to calculate new measures of assessment equity such as the price-related differential (PRD), coefficient of variation (COV), and confidence intervals for the mean, median, weighted mean, COD, and PRD.

In response to the ruling, the legislature created the Assessing Standards Board (ASB) to establish standards and statistical criteria that must be met by municipalities at a minimum of every five years. The legislature also created the Equalization Standards Board (ESB) to determine equalization policies and review the equalization processes. ESB commissioned equalization experts Ronald Wasserstein and Peter Davis to conduct a comprehensive review of procedures and provide a set of recommendations to ensure the equalization process complied with the constitution. Wasserstein and Davis (2001) delivered a report to ESB detailing a series of 18 recommendations, including the adoption of confidence intervals for several statistical point estimates and the inclusion of many new statistical parameters. One of the most significant changes made by ESB was the requirement to use supplemental sales from up to 2½ years prior to the assessment date for any towns that did not have at least 20 arm’s-length sales during the equalization period.

In New Hampshire assessments are certified as of April 1. The equalization year begins six months prior (October 1 of the previous calendar year) and continues six months following (September 30 of that calendar year). Straddling the assessment certification date means that some of the sales occur before the assessment date and some after, thereby increasing the accuracy of the ratio by minimizing the variance from the assessment date to six months. For municipalities with fewer than 20 arm’s-length sales, the new rules allow DRA to include historic sales in six-month time intervals for up to two and one-half years prior to the assessment date. This process requires that historic sales be updated with current-year assessments but initially retain the historic sale price. The ratios are then analyzed to determine whether an adjustment can be made statistically to bring the sale price to present market value using a regression analysis referred to as time trending. If the time trending correlation is statistically significant, the sale prices are adjusted.

In compliance with the Wasserstein and Davis report, the equalization software was upgraded in 2001 to allow DRA to calculate new measures of assessment equity such as the price-related differential (PRD), coefficient of variation (COV), and confidence intervals for the mean, median, weighted mean, COD, and PRD. The confidence intervals added a level of validation for the point estimates by demonstrating that they were within a statistically significant range of probable values. In addition, the IAAO trim method was adopted to eliminate outliers. The system update also allowed municipalities to file their information electronically through a DOS interface, although many still preferred the manual paper method.
The effectiveness of the steps taken by the legislature, ASB, DRA, ESB, and municipal assessing officials to meet the Supreme Court’s order is demonstrated by the statistics; see figure 3. In 2012, there were no towns with a ratio below 90 percent. Only 24 of the 235 taxing jurisdictions had CODs greater than 20.0, and most of those had revaluations scheduled within the next year or two. Prior to 2001, more than 70 municipalities had a COD higher than 20.

After nine years in service, the existing DOS-based equalization tool was beginning to show its age. The software system had taken the equalization process into the twentieth-first century and served the needs of the state admirably. However, in order to meet the ever-increasing expectations for improved interfaces, customizability, and usability, a new system was envisioned.

Mosaic Equalization System

Data Stream Development

In 2010, DRA and the University of New Hampshire Technology Transfer Center began planning the development of a statewide geographic information system (GIS) parcel layer with an associated computer-assisted mass appraisal (CAMA) database known as the Mosaic Parcel Map. During the planning for the implementation of Mosaic, it became apparent that the data being collected could also be used to create a new GIS-based equalization program. The Mosaic project would require the collection of digital parcel maps and CAMA data exports, which provide some of the information necessary for equalization, specifically land use codes for stratification and current- and previous-year assessments. The planned CAMA exports did contain the most recent transaction for the property, but it was quickly determined that assessing records were not the authoritative source of property transaction records and would not be sufficient for DRA to perform the annual equalization process.

Web Application Development

With the necessary data streams in place, the Transfer Center began developing a new web application that would provide a user-friendly interface for local assessors to validate assessment and sales information for transactions within their jurisdiction. An effort was made to clarify and simplify the municipal verification of sales by separating it into three discrete steps:

1. Verify sale’s link to CAMA record(s)
2. Verify sale price, assessment, and exclusion code (if not arm’s-length)
3. Upload relevant documents and finalize verification.

This linear process has helped clarify what is expected of the municipalities and provides a straightforward approach to the municipal validation. DRA determined that in order to develop a successful application, it needed to address the needs of municipal assessors.

The authoritative source of real estate transaction records is the registry of deeds. In New Hampshire deed registration is managed at the county level, separate from the assessing process conducted at the municipal level. After discussions with the 10 New Hampshire Registries of Deeds, a process was developed to securely transmit a record for each sale in the state to DRA on a regular basis. In addition, the PA-34 form, the replacement of the verification letter, was modernized and digitized to be included in Mosaic. The PA-34 form contains information used by assessors and DRA to verify known sales information and to determine whether the sale is an arm’s-length transaction. New hard copy and e-file versions of the PA-34 form were developed, and back-end data-linking applications were deployed to integrate the PA-34 forms with the sales, CAMA, and GIS data.

Figure 3. COD ranges in New Hampshire municipalities in 2002, 2007, and 2013
Throughout the development process, the project team researched and selected the most current technologies including a .Net development environment, Enterprise SQL database with integrated reporting services, and an R statistical processing engine.

Throughout the development process, the project team identified features that would be beneficial to municipalities and to the state as a whole. These features included the ability to attach relevant documents to the transaction (MLS listings, photos of the property, or other documents from buyers or sellers); communicate with DRA regarding sales via a secure questions message board system (figure 4); perform custom ratio studies throughout the year; manage user accounts and privileges within their jurisdiction; and use a single login to access multiple jurisdictions. The latter is particularly useful for contracted assessors who operate in multiple jurisdictions, which is common among smaller municipalities.

Many improvements were made to the DRA validation, ratio study, and reporting interfaces. A home screen was devised that allows DRA staff to claim municipalities and track their progress to all system users through an integrated work queue. All transaction information is presented to DRA staff in a single view of the sale (figure 5), allowing them to override values where necessary while maintaining the municipally validated values. DRA staff has the ability to mark sales for a secondary review. Additional ratio study statistical parameters, such as confidence thresholds, study date ranges, and trim factors, can be adjusted to perform special analysis.

Throughout the development process, the project team researched and selected the most current technologies including a .Net development environment, Enterprise SQL database with integrated reporting services, and an R statistical processing engine.

R is an open-source statistical engine and language and was chosen for its ease of programmability and native higher level functions, including the bootstrap confidence intervals required for ratio studies. The R server routinely processes hundreds of thousands of computations a day during the peak ratio study season.

GIS Integration

The Mosaic equalization system relies on the same core information as the Mosaic Parcel Map, enabling a high level of connectivity between the two systems. DRA users can verify municipal information via the equalization system and, in a single click, open and view the GIS parcel records. The ability to jump between systems is critical for identifying abutting sales and other geospatial parameters affecting a sale.

Once municipal verification is complete (typically in February of each year), a preliminary GIS sales layer is compiled and posted on the statewide GIS shared application server. The composite sales layer allows local and state officials to search for comparable transactions.
全省范围内，有助于评估独特性质的财产。它还提供了一个视觉指示器，用于评估地理区域的过度或低估，以及财产类型。GIS平台允许用户根据财产类型、考虑因素、评估价值、土地面积，以及许多其他因素执行复杂的复合查询。每年5月，当州完成其回顾后，最终的GIS销售图层将被合并并发布到全州GIS共享应用服务器。

启动于2012年8月

当最初的程序开发完成于2012年春季时，DRA邀请了市镇测试者使用新系统并提供反馈。其中最活跃的志愿者是Rochester市的评估师Tom Mullin和Verna Ketel。他们是第一个验证新系统的销售者，并花费了无数个小时验证销售，提供了关于如何改进程序的宝贵反馈。

基于测试用户的反馈，程序进行了升级，结果是验证销售的点击次数减少了35%，并包括许多非常有用的功能，如键盘快捷键和温度计样式的进度条。软件的Beta测试对于成功的启动至关重要，它在完全部署软件之前识别了许多问题。当前的评估Web门户如图6所示。DRA确定软启动将提供最大的成功概率。DRA的2012年政策允许各市镇根据自己的选择，选择旧的等化系统或Mosaic等化系统。在2012年等化年度（2011年10月1日至2012年9月30日），210个235个征税机构自愿选择了新的系统。所有使用新系统的市镇都希望建立法律强制。2013年8月、9月和10月，DRA和转移中心开展了广泛的用户培训。新系统使DRA能够更快地完成等化过程，并减少了25%的劳动力。在市政一级也报告了显著的时间节省。

Robert Gagne，曼彻斯特的董事会主席，该州最大的城市，表示：“新系统彻底现代化了这个过程。通过几下鼠标点击就能完成匹配记录和填充数据字段，大大减少了完成这一任务所需的时间。准确度得到了提高，跟踪记录需要跟进的问题的数量也大幅下降。”(Gagne 2014)

未来的新罕布什尔州等化

目前，项目团队正在努力改进与本地CAMA软件的集成。为了消除数据重复输入，Mosaic目前提供了一个销售导出功能，使用户可以在Mosaic中完成验证工作，并导出已验证的销售直接进入本地CAMA软件。该功能利用了县登记官的数字数据流，并允许本地评估师在Mosaic中完成验证工作，并点击几下即可导入所有完成的销售信息。然而，仍有一些人喜欢在本地CAMA软件中完成验证工作，并上传完成的验证信息。
sales into the Mosaic system. The project team is currently architecting this solution and working with CAMA vendors to provide their customers with appropriate interfaces and exports to upload the necessary sales data directly into the Mosaic equalization system.

An important contributor to the success of the Mosaic program has been the regular live and web training sessions, which include brief refresher courses and full-length new employee training. In addition, in 2014 DRA is developing an equalization professional designation to recognize individuals who have taken an advanced equalization course and successfully passed an equalization examination. Improvements and updates are currently being incorporated for the 2014 equalization year, and the team looks forward to continued improvements to the system and enhanced functionality and usability for the entire New Hampshire assessing community.

In the future, DRA hopes to continue to expand Mosaic equalization to include advanced user-defined statistical analysis parameters, variable stratification (building type, neighborhood code, and the like), and near real-time transfer information integration through Real Estate Transfer Tax document electronic filing.

Final Thoughts
As property tax has evolved in New Hampshire, so has the equalization process. With every iteration of the process, DRA has strived to utilize the best available technologies and methodologies to better serve taxpayers and county and local governments. This pattern is evident in the current Mosaic equalization system, which relies upon the most current R statistical engine to provide exploratory statistics and leverages full GIS integration with the Mosaic Parcel Map. While the equalization (direct or indirect) process is not required in all states because of a lack of shared, common tax burdens, there is wider applicability of the technologies in mass appraisal performance review. This article endeavors to present the evolution of equalization in New Hampshire in the hope that other jurisdictions can learn from its journey.

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David M. Cornell, CAE, currently serves as the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division. He received a bachelor of science degree in business administration from Liberty University and an MBA from Plymouth State University. David serves on the board of directors of the New Hampshire Chapter of the Appraisal Institute. He enjoys teaching finance and real estate classes and is a national instructor for IAAO.

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Linda Kennedy has worked for the New Hampshire Department of Revenue Administration for the past 30 years. For the last 25 years she has served as the Equalization Bureau Supervisor, responsible for overseeing the entire equalization process statewide.

David Salzer is the Director of Projects at the University of New Hampshire Technology Transfer Center. David oversees numerous projects being conducted by the center, including the Mosaic Parcel Map and the Property Tax Rate Setting Software System redevelopment. He received bachelor’s and master’s degrees in engineering from the university in 2005 and 2007, respectively, and is currently pursuing a doctorate.

Patrick Santos is the Director of Operations at the Technology Transfer Center. He received bachelor’s and master’s degrees in engineering from the University of New Hampshire and is currently pursuing a doctorate. Patrick is interested in the design of lean business processes, development of innovative custom software solutions, tax administration, and GIS land record management.
Senior, Veterans Exemptions and Same-Sex Couples

The Alaska Supreme Court has found unconstitutional the state statute that grants a special property tax exemption to seniors and 100 percent disabled veterans. The court determined that the law violates the state constitution’s equal protection clause because it allows married couples to receive a higher deduction than same-sex couples. The court said the two groups were similarly situated but same-sex couples are unable to marry in Alaska. The state constitution defines marriage as the union between one man and one woman.

The supreme court’s decision affirms the superior court’s ruling on the constitutionality of the statute (see Legal Trends, April 2012). The supreme court did, however, differ from the lower court in that it found only two of the three same-sex couples had experienced disparate treatment under the statute. The third couple, who had been denied an exemption, would have obtained a similar result even as a married couple, the supreme court found.

Exemption Benefits

The Alaska exemption statute provides for a $150,000 value reduction for seniors or disabled veterans who own and occupy a residence. Married couples who purchase a home are assumed to own it as a single unit—as tenants by the entirety—unless otherwise provided on the deed. They are eligible for the entire $150,000 deduction even if only one of the owners qualifies. On the other hand, an unmarried couple who purchases a home together can only co-own the property as joint tenants. If only one of the owners is a senior or disabled veteran, the exemption amount is limited to the percentage of his or her ownership interest.

Two of the couples who brought the litigation had purchased a home together and held it as joint tenants. In both cases, one of the owners qualified for the exemption and the other did not. As a result, the qualifying owner was allowed to take only 50 percent of the $150,000 exemption. Had they been married, they could have deducted the entire amount.

Comparable Classes

The two classes that should be compared to determine equal treatment, the court explained, are not unmarried couples and married couples as the state had argued but rather opposite-sex couples that choose to marry and same-sex couples that choose to marry. Unmarried opposite-sex couples can obtain the same exemption benefit provided to married couples by getting married, the court said, but same-sex couples in similarly committed relationships are legally prohibited from doing so. For this reason, same-sex couples can never qualify for the same benefits under the statute as opposite-sex couples, the court said.

For the third couple, the sole owner of the property was not a senior citizen, but his partner was. The couple had argued that they were qualified for the exemption, and the lower court had agreed, because the statute’s implementing regulation states that the exemption applies if the eligible person and his or her spouse live in the residence “regardless of whether the property is held in the name of the husband, wife, or both.” The supreme court found that this interpretation was incorrect. To be eligible for the exemption, the statute requires that the senior or disabled veteran must own the property as well as occupy it, the court said. The regulation merely identifies who the qualifying titleholder can be. Since the exemption would have been denied a married couple if the eligible person was not the property owner, the third couple had received equal treatment under the statute, the court said.


Low-Income Housing

The Oregon legislature has amended the state’s charitable exemption statute to enable low-income housing properties owned by nonprofit organizations to qualify for a property tax exemption. The legislation addresses the state tax court decision in Corvallis Neighborhood Housing Services, Inc. v. Linn County Assessor (Oregon Tax Court, TC4996, February 27, 2013), which denied an exemption to a nonprofit entity’s low-income housing properties. The tax court held that although the organization was engaged in a charitable endeavor, the tenants who occupied the buildings had a possessory interest in their units much like any market-rate tenant. Building residents need to be active participants in the nonprofit’s charitable activities; otherwise the property does not meet the statutory exclusive-use requirement to qualify for a charitable exemption.

The new legislation applies the exemption retroactively to tax years on or after July 1, 2012. The law permits qualifying organizations to request a refund of any tax amounts that have already been paid. Refunds will be made without interest. The law also cancels tax bills on qualifying properties that have been issued but not paid. The exemption will be withdrawn from any property that is no longer owned by a nonprofit organization, is no longer being used for low-income housing, or is being leased for another purpose.

This exemption is scheduled to expire on July 1, 2018. The tax court decision is currently on appeal to the Oregon Supreme Court.

(HB 4039, 77th Oregon Legislative Assembly—2014 Regular Session, signed March 3, 2014)
General Discussion List—Exemptions for Medical Office Buildings

Q. Trish Hughes, Liberty, Missouri
We are receiving new requests for property tax exemptions for doctors’ office buildings. Some are being purchased by hospitals that have traditionally been exempt (as charities, here in Missouri). Some have been purchased by hospitals that are exempt as part of a political subdivision (city owned). One such hospital is asking for an exemption for office buildings it purchased that are outside the city limits of the city that owns them and inside another city. I can see some arguments on both sides on the charitable-based exemption claims. I’m having difficulty finding much law where property is owned by a political subdivision (I see where there is a taxable interest for under-market leases to businesses, but the leases here are at market rates). Would medical offices be exempt regardless of location, profitability, original authorizing city or hospital charter, etc., or are city-owned properties always exempt? Is anyone else looking at these issues? Any suggestions?

A. Allan Booth, Newport, Rhode Island
I only know Rhode Island law, but this is the way I understand it. An entity may apply for and be granted a legislative exemption from the state legislature here that makes it exempt from local taxation in any one or all 39 state communities (each act is specific to the entity). In addition, there are properties that are exempted by the Rhode Island General Laws, and these include properties that belong to the state and the Federal Government. Individual communities are not exempt per se; however, it makes little sense to send yourself a bill, paying from one pocket to another. The Newport Water Department, a community-owned public utility, is exempt in Newport (by virtue of being in Newport) for all property inside the city limits. The Newport Water Department owns property and equipment in four other communities and is a taxpayer (both real and personal property) in all four.

A. Kathy Temchack, Concord, New Hampshire
New Hampshire law is clear that any public property leased to someone must pay property taxes. In addition, if a property is owned by an owner who would be exempted and they lease property to another entity that is for-profit, that portion of the property would be taxable. Likewise, if they are leasing property to an exempt organization for less than market value, that property may also be exempt. I know that hospitals have created many different limited liability corporations that have various articles of incorporation or missions. I believe you must review each property owner to determine what their mission/reason for existence is and then determine whether the property is actually being used for those reasons. Good luck.

A. William Healey, Scarborough, Maine
A recent revision to Maine statutes pertaining to the exemption for “Benevolent and Charitable Institutions” requires a hospital to own, not lease, the real estate it occupies in order to qualify for exemption. Here is a link to the statute [see original AssessorNET post for link]. Also, municipal property in Maine is exempt when it is located within its corporate limits. Property owned by a municipality that is located outside the municipal boundaries is taxable. Here is a link to that statute [see original AssessorNET post for link]. Good luck with your research.

A. Barbara A. Perry, Salem, Connecticut
Connecticut law is basically the same as New Hampshire in that the leased space is taxable. A portion of a hospital leased to doctors is taxable. I do believe that on city-owned property it wouldn’t be taxable unless the lease agreement states otherwise.

A. Alan S. Dornfest, AAS, Boise, Idaho
This has become a big issue in Idaho. Normally doctors’ offices are not exempt. Not all hospitals are exempt, but some of the largest hospitals are exempt, including leased medical equipment, because of charitable status. When these hospitals become owners of doctors’ offices that were formerly private, the offices become exempt. Municipally owned property is all exempt in Idaho, so that’s not really the issue here. For municipalities, everything is based on ownership. If they lease back to a for-profit enterprise the property is still exempt (except of course for any taxable personal property owned by the enterprise).

There has been some suggestion of trying to legislate around the exempt hospitals purchasing doctors’ offices and I know some assessors are concerned, but so far there is no proposal to change the law and crafting that law would be quite a challenge.

You might contact the Lincoln Institute as it may have done some research on the extent of hospital exemptions. The 2009 “Property Tax Assessment Policies and Practices” survey also asked questions about exemptions for hospitals. See answers

A. William A. “Pete” Rodda, CAE, RES, Roper, North Carolina

Property that is owned by a unit of government (in this case, a city) is generally exempt from property taxes under North Carolina law. An exception here would be a taxable leasehold interest in otherwise exempt property owned by the unit of government. An example might be an office leased gratuitously or at below market rates.

A charitable hospital that is not owned by a unit of government is exempt under North Carolina law if the hospital is “actually and exclusively used for charitable hospital purposes.” The leasing of office space to a nonaffiliated physician or other nonaffiliated entity is not considered to be a charitable hospital purpose. The issue becomes much more difficult if the lessee is an employee of or affiliated with the hospital corporation.

If your statutes regarding charitable hospital exemptions are broad and lack specific requirements and definitions, then denials of such exemptions are difficult to uphold.

A. Steven F. Schwoerer, Oshkosh, Wisconsin

For Wisconsin, all property owned by a city, inside or outside the city limits, is exempt even if the property is leased to others. Nonprofit hospitals enjoy exemption from taxation as long as the property is “used exclusively for the purposes of any hospital of 10 beds or more.” Doctors’ offices are not exempt even if located within the hospital building. Below is a copy of the state statute for nonprofit hospitals [see original post on AssessorNET for statute excerpt].

A. Karen Stroud, Pine Bluff, Arkansas

We have one hospital that is exempt, but they also own several medical offices of various kinds. The portion of the property that is used by the hospital and related services are exempt, but the leased out portions are assessed. We do rely heavily on their estimate of value for this portion of the property to establish value.

A. Steve Van Sant, Anchorage, Alaska

I have attached a copy an Alaska Supreme Court case that deals with this issue, and it is one that we still use today even though the case was heard in 1976 [see original post on AssessorNET for attachment].

In Alaska, hospitals are exempt only if they are nonprofit and used “exclusively for nonprofit hospital purposes.” Any peripheral buildings need to be found “necessary for the fulfillment of the generally recognized functions of a hospital.” In our case, the court found that the doctors’ professional building, built by the hospital, was used by the doctors for their practice even though they did have hospital staff privileges. The exemption was denied.

I think that your answer lies in how your statutes read and how your courts have decided similar exemptions in your state, but I do hope this helps. Good luck!

A. Pete Levine, Olympia, Washington

Washington State is very similar to Idaho. Public hospitals are exempt based on ownership. Nonprofit hospitals are exempt based on exclusive use of the real or personal property for hospital activities, whether owned or leased by the nonprofit hospital. Doctors’ offices are not usually exempt. If a healthcare provider acquires a doctors’ office and fully integrates it into the operation of the acute care hospital (including licensing), it may then be exempt. If you have any questions, feel free to contact our Exemption & Deferral Programs Manager [see original post on AssessorNET for direct contact information].

A. Joe Barber, Kearney, Nebraska

You appear to have a couple of scenarios going. One, is the hospital exempt? If it is for charity and nonprofit, then yes. Is the hospital city (municipally) owned? If so, then it is exempt, regardless of location. The second issue is profitability. Is the exempt organization renting offices to doctors? That would be similar to an exempt organization renting exempt land to a farmer to farm. In Nebraska, it is the use (besides five statutory requirements) that dictates whether that use by that exempt organization also qualifies for exemption.

We have an exempt (nonprofit) hospital that rented office space to a clinic with several doctors. That portion of the hospital was no longer exempt. The clinic and doctors pulled out, and the hospital filled the space with its own specialists and that is now exempt.

This is sort of how we work it here in Nebraska. I hope this helps.

Was your question answered using AssessorNET?

Post your questions on AssessorNET and get answers today. All questions and answers are reprinted with the permission of the participants.
**World News**

**Aucklander to chair LGNZ funding group**  
*(published May 7, 2014)*  
by David Burgess, *stuff.co.nz*

Article discusses a review of alternative revenue sources in addition to the property tax in New Zealand. A working group has been formed to review possible revenue alternatives. The concern, voiced by Local Government New Zealand, is that using only property tax for revenues will become unsustainable in 10 to 15 years.

For more information, go to: http://http://www.stuff.co.nz/business/10234449/Aucklander-to-chair-LGNZ-funding-group.

**Victoria closes agricultural-tax loophole for medical-marijuana growers**  
*(published July 4, 2014)*  
by Darrell Bellaart, *Nanaimo Daily News*

Article discusses land use reclassification to exclude medical marijuana growers in the province of Victoria, Canada, from taking advantage of property tax reductions based on classification as farm property. Approved medical-marijuana growers will be excluded from using the farm classification beginning in 2015.


**Taiwan plans further property tax reforms**  
*(published July 7, 2014)*  
by Mary Swire, *Tax-News.com*, Hong Kong

Article discusses proposed reforms to the capital gains tax on property in Taiwan. Other possible reforms include changes to a luxury tax that targets real estate purchased for speculation purposes by imposing a penalty for sales within less than two years of initial purchase.


**Court considers constitutionality of property tax provisions**  
*(published July 1, 2014)*  
by Funke Agbor and Adedayo Ayoola-Johnson, International Law Office

Article provides discussion about conflicts between Nigerian constitutional law and laws of states within Nigeria regarding which entities have powers of property taxation.


**School District Property Tax**

**A year wasted? That’s up for debate**  
*(published July 5, 2014)*  
by Andrew Staub, *Pennsylvania Independent*, in *Pocono Record*

Article discusses a lack of votes to move a property tax reduction bill out of the Senate Finance Committee in Pennsylvania. The reform measure would drastically reduce school district property taxes and offset the loss with an increase in sales and income tax.

For more information, go to: http://http://www.pocono record.com/apps/pbcs.dll/article?AID=/20140705/ NEWS90/407050311/-1/NEWS.

**Overview**

**Property taxes: State-by-state highlights**  
*(published June 30, 2014)*  
by Terry Sheridan, *Accountingweb*

Article provides a brief overview of nationwide efforts to change or modify property taxes in various U.S. states.


**Shifting Property Tax Burden**

**Ohio’s property tax burden shifts from businesses to homes**  
*(published June 24, 2014)*  
by Lewis Wallace

Article discusses a 35-year trend of increasing property taxes and relative property tax burden for Ohio residents. The primary reason for the shift is tax cuts on inventory and equipment owned by companies and utilities as an incentive for business growth. For more information, go to: http://http://wyso.org/post/ohios-property-tax-burden-shiftsbusinesses-homes.

**Property tax high, but shifting burden not easy**  
*(published July 6, 2014)*  
by Don Huebscher, Editor, *Leader-Telegram*

Editorial opinion discusses the high property tax in Wisconsin and the reasons it remains that way, including exemptions that shift the property tax burden to homeowners and a more expensive but higher quality public employee retirement system.

For more information, go to: http://http://www.leadertelegram.com/opinions/editorials/article_59dfed4e-b43a-5747-a0df-b64493a111c2.html.
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George L Rooker, Assessor, Davidson TN
Derek W Flannigan, Montgomery Co. TN
Robin Merry, Division Director of Assessment Union Co. NC

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Anyone who has spent time in his or her state’s capitol or on Capitol Hill is familiar with the term the process, aka the legislative process. This is the process of government by which bills are considered and laws enacted. The First Amendment of the United States Constitution guarantees the “right of the people... to petition the government for a redress of grievances.” During my eight years (1998–2006) of service in the Florida House of Representatives, I became acquainted with the necessary and often overlooked part of the process known as lobbying.

Lobbying is one of the most persuasive ways individuals, corporations, nonprofit organizations, professional associations, and other entities petition elected officials to take up their cause.

In my early days in the Florida Legislature, I was struck by the complexity and diversity of interests involved in the legislative process. Legislators are sometimes overwhelmed by the sheer number of issues and various groups represented in the lobbying corps. At a given moment they are meeting with well-established and heavily funded business interests like telecommunications or insurance about a regulatory issue, and the next a group of bikers is requesting that they be allowed to ride freely on Florida’s roadways without a helmet.

As time went on, I came to appreciate the fundamental and intricate role that lobbyists and lobbying activities play in the overall working of the process. I learned that there are a seemingly endless number of interest groups in the legislative process, and each of them considers their interest special.

In fact, lobbying is both an internal and external aspect of the legislative process. Members lobby other members for support of their pet projects and bills. Political parties lobby on behalf of well-healed interests that fund their partisan activities and campaigns. Indeed, it is the ultimate fate of most past legislators to end up as—you guessed it—lobbyists in a future life. Since many of those representing assessment offices throughout the United States are involved in some type of lobbying at one point or another (whether the elected/appointed property appraiser and his or her staff or through an association), I thought it might be worthwhile to share my experience from within and without to help demystify the process and guide individuals and interested groups as they engage in the time-honored tradition of lobbying. Although some of the examples and lessons I learned may be unique to the Florida Legislature, many can be easily tailored to fit the needs of other states and jurisdictions.

Sausage Making: The True Nature of the Legislative Process

Why is the process sometimes affectionately referred to as sausage making? Well, just as with a good (or bad) sausage eaten at breakfast or dinner, you may or may not have liked the result, but you really do not want to know what goes into it! I have often likened the process to a professional wrestling match. The following is a description of professional wrestling from Wikipedia, to which I have added elements of the legislative process to make the distinction:

The matches [Legislative Process] have predetermined outcomes in order to heighten entertainment value, and all combative maneuvers are executed with the full cooperation of those involved and carefully performed in specific manners intended to lessen the chance of actual injury [Political Damage]. These facts were once kept highly secret but are now a widely accepted open secret. By and large, the true nature of the performance is not discussed by the performing company [Political Parties] in order to sustain and promote the willing suspension of disbelief for the audience [Voters] by maintaining an aura of verisimilitude. (Wikipedia contributors, “Professional wrestling,” Wikipedia, The Free Encyclopedia, http://en.wikipedia.org/w/index.php?title=Professional_wrestling&oldid=615143860 [accessed July 3, 2014])

However, unlike a wrestling match on cable television, there is hope that the predetermined outcome can be changed when you head into the ring of the state legislature. With some strategy, there is reason for optimism. However, you must be properly coached beforehand. The following are a few tips on how to be prepared for the match ahead.
Adopt a Strategy
In the state of Florida, the process is ongoing as legislators and interested parties prepare for the legislative session. However, in the 60 days of session between March and May, the capitol becomes a flurry of chaos in which you must find clarity to ensure that your bills are being monitored as they move in and out of committee. To make this task easier, utilize the various tools available, including statewide associations and online programs that track not only bills that you want passed but also bills you want killed. To ensure you are not missing any important committee meetings, deadlines, and opportunities to lobby, during session it may be critical to hold weekly conference calls with your professional association or lobbyist.

Form Relationships
Whenever possible, take time to meet with your state representatives in their home offices or districts. The best strategy is often to meet with these legislative members informally for coffee or lunch to form a relationship outside of the process. It is also very important to get to know their legislative staff because they often know more about specific issues than the actual legislator. Indeed, this will also provide the opportunity to acquaint them with issues from your office that they may be unfamiliar with. This information sharing in turn will make them grateful that they have you as a resource when they have questions on such issues.

Understand the Driving Forces behind the Process
Once you have planned your meetings, it is important to be prepared for discussions with your legislator or their staff. Frequently these meetings are cut short, so you must be ready to deliver your request to your legislators quickly and poignantly. Again, this is why it is so critical to build relationships with your representatives and their staff. They will be less inclined to move on to their next item of business so quickly if they know you well and know that you will also be willing to help them stay informed on any issues you think may be critical to their districts.

In an era of term limits (eight years for Florida state representatives and senators), most legislators have their next move in mind for reelection. In addition, functioning under the unfortunate reality of today’s political process, many legislators often have campaign contributions in the backs of their minds. By understanding your legislators’ personalities and backgrounds, you will know the best way to frame the underpinnings of your issues to get the most for your efforts.

Have a Human Interest Story Available
So you have your legislator’s attention and he or she is ready to help you with your issue, now what? Of course while it’s important to give your legislators as much background on the issue as possible by providing facts, research, and data, the best way to drive home an issue is to have a human interest story. Remember, facts tell, but stories sell. In essence, you’re helping to write their floor speech for them.

You are lobbying, so you must be persuasive, and just as important, you must be honest. If you do not know something, admit it and let the legislator or staff know that you will get that information to them as soon as possible. Present your views with conviction, but know your weaknesses and do not give a speech. And be prepared to anticipate the devil’s advocate kind of arguments with a friendly legislator, and conversely, be ready to counter your opposition’s arguments.

Wrap Up with Next Steps
Do not conclude any meeting with a legislator and their staff until next steps have been agreed upon and the position and direction the legislator is heading on your issue have been clarified. Also, give them with a one-page fact sheet on the issue that includes contact information. Offer any additional information that they might be able to use on the issue for discussion or for something they may want to work on in the future.

Legislators need to know how they can change or improve any legislation that will enhance the services you provide to the community they represent.

Legislators need to know how they can change or improve any legislation that will enhance the services you provide to the community they represent. They are members of the community and consider it their hometown. Because your organization does business in their hometown or district, your legislator must have knowledge of how your operations affect their constituents and where the assessment office falls into place within the process. You are the link to that knowledge, and by building relationships and being well-prepared to help with issues that are important to them, you will have all the tools necessary for effective lobbying.

Robert Henriquez is the Hillsborough County (Florida) Property Appraiser and a past member of the Florida House of Representatives.
Charles and staff currently have responsibilities for managing both corporate and governmental perspectives. Wal-Mart Stores, Inc. is based in Bentonville, Arkansas. Charles Terrell is the Senior Director of Property Taxes for Wal-Mart, Mr. Terrell served as the Chief Appraiser for Sebastian County, Arkansas for fifteen years.

Wednesday Plenary

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

Proposition 13: Legacy and Impact of Property Tax Reform

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

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

Education Sessions

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

Exhibit Hall

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

Awards Luncheon

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

Associate Member Committee (AMC) Auction

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

Questions? Ask Us! E-mail to merrigan@iaao.org or call 816/701-8109
Monday, August 25
10:30 am–11:30 am

COMMERCIAL REAL PROPERTY
Zen and the Art of Hotel Valuation
Tim C. Wilmath, MAI, Hillsborough County, FL

RESIDENTIAL FOCUS
Impact of Heterogeneity and Age On COD
Joshua Myers, M.S., Josh Myers Valuation Solutions

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Accessing Industry Experts: Technical Assistance Consulting
Richard H. Hoffman, CAE, Appraisal Research Corporation
Roland S. Ehm, Clinton County, IA
Gregory H. Daniels, CAE, Lynchburg, VA
Derek J. Green, Gloucester County, VA
Richie McKeithen, Philadelphia, PA
Alan S. Dornfest, AAS, Idaho State Tax Commission

TAX POLICY AND ADMINISTRATION
Assessing High Tech Equipment… and the Software Inside
Greg Turner, Council on State Taxation
Betty Yee, California Board of Equalization
Lawrence E. Stone, MBA, Santa Clara County, CA

TECHNOLOGY TRENDS AND TOOLS
Advancing Desktop Assessment: Current Approaches and Potential Improvements
Robert Carroll, Icaros, Inc.

SPECIAL ISSUES
State of the Art Mass Appraisal Systems
Michael Sklarz, PhD, Collateral Analytics
Norm Miller, PhD, University of San Diego

GLOBAL ISSUES
Shenzhen, China: Mass Appraisal of Commercial Properties
Zhang Ran, Center For Assessment and Development of Real Estate, Shenzhen

1:30 pm–3:00 pm

COMMERCIAL REAL PROPERTY
Ask the Valuation Experts
Tim C. Wilmath, Hillsborough County, FL
William D. Shepherd, Esq, Hillsborough County, FL
Richard Marchitelli, MAI, CRE, FRICS, Cushman & Wakefield
Peter F. Korpacz MAI, CRE, FRICS, Korpacz Realty Advisors
Raymond Cirz, MAI, CRE, FRICS, Integra Realty Resources

RESIDENTIAL FOCUS
Mapping, Ratio Surveys, and International Mass Appraisal
Brian F. Baker, The Sidwell Company
Douglas P. Warr, AAS, Oklahoma State University
Mary Reavey, Milwaukee, WI
Michael W. Prestridge, Lake County, FL
Alan S. Dornfest, AAS, Idaho State Tax Commission
Albert “Bill” W. Marchand, Norfolk, VA

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Tracking Trends in Local Property Markets
Rachel Bryant, Thomson Reuters

TAX POLICY AND ADMINISTRATION
Reducing Reliance on the Personal Property Tax: Pros and Cons Pt. 1
Introduction
Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
States Moving Away from Taxes on Tangible Personal Property
Joseph Henchman, Tax Foundation
Designing Good Tax Policy for Tangible Personal Property
William F. Fox, PhD, University of Tennessee
Improvements in the Administration and Structure of Personal Property in Boston
Ron Rakow, City of Boston, MA

TECHNOLOGY TRENDS AND TOOLS
Tax Assessment & Collection Software Selection
Timothy L. Boncoskey, Maricopa County, AZ
Jeff Tompkins, Accent Business Services

SPECIAL ISSUES
Fee (Not So) Simple
Timothy Vergin, MAI, Diversified Real Estate Services, Inc.
Jack Pasternacki, CAE, ASA, Smith, Gendler, Shiel, Sheff, Ford & Maher

GLOBAL ISSUES
Property Tax: The South African Experience
Joey Krishnan, Department of Co-operative Governance and Traditional Affairs (KZN-COGTA), South Africa
Gregory Mark Cowden, Department of Co-operative Governance and Traditional Affairs (KZN-COGTA), South Africa
Michael Van Der Meulen, Department of Co-operative Governance and Traditional Affairs (KZN-COGTA), South Africa
Roshinee Naidoo, Department of Co-operative Governance and Traditional Affairs (KZN-COGTA), South Africa
Philani (Michael) Moya, Department of Co-operative Governance and Traditional Affairs (KZN-COGTA), South Africa

3:30 pm–4:30 pm

COMMERCIAL REAL PROPERTY
Cap Rates: Rates, Returns, Risks, & Rewards
Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.

RESIDENTIAL FOCUS
MRA in Practice: A Successful Implementation
J. Russ Thimgan, Thimgan & Associates, Inc.
Hon. Kenneth Michael Wilkinson, Sr, CFA, Lee County, FL

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Animating your Vision: Successful Cultural Change
Nereia Cormier, Hillsborough County, FL
Bob Henriques, Hillsborough County, FL

Sessions are subject to change. Check www.iaao.org and Fair & Equitable for updated program information.
TAX POLICY AND ADMINISTRATION
Reducing Reliance on the Personal Property Tax: Pros and Cons Pt. 2
Introduction
Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy
California's Reliance on Personal Property Taxation: An Economist's View from Sacramento
Robert W. Wassmer, PhD, California State University
Assessment of Personal Property in Idaho: Evolution of an Exemption
Alan S. Dornfest, AAS, Idaho State Tax Commission

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

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

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

Plenary
Global Perspective from Wal-Mart
Charles Terrell, CMI, Wal-Mart Stores, Inc.

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

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

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

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

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

SPECIAL ISSUES
Site Inspection Process For Industrial Properties
Dennis Deegear, MPA, Duff & Phelps, LLC
Nicholas A. Elmore, RES, AAS, MAE, Jackson County, MS
Robert T. Lehn, M.Ch.E., P.E., R.PA, Pickett & Company, Inc.

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

COMMERCIAL REAL PROPERTY
Income and Expense Data Leading To Annual Assessments
Timothy A. Sheares, New York City, NY
Thomas Frey, RES, AAS, New York City, NY

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

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

TAX POLICY AND ADMINISTRATION
Business Enterprise Value: IAAO's Role
Gary Snyder, RES, MS, Oklahoma State University
Shawn T. Ordway, MS, City of St. Louis, MO
Patrick Alesandrini, CAE, Hillsborough County, FL
Ruel J. Williamson, BSB Finance, MBA, Mind Pearl LLC
Mark T. Kenney, MAI, SPRA, MRICS, MBA, American Valuation Group, Inc.
Kenneth C. Uhrich, Wyoming Dept. of Revenue

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

RESIDENTIAL FOCUS
Meet George Jetson
August Dettbarn, RMA, Douglas County, KS
## MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES
Cooperation between Assessor and Taxpayer

Ruud M. Kathmann, Netherlands Council for Real Estate Assessment

## TAX POLICY AND ADMINISTRATION
In-House Counsel and the Appraiser Team

Leisa Weintraub, Tulsa County, OK

## TECHNOLOGY TRENDS AND TOOLS
Online Appeals: Efficiency, Education, and Customer Service

Dennis Pulsipher, King County, WA
Lloyd F. Har, King County, WA

## SPECIAL ISSUES
What Does It Mean?

Larry J. Clark, CAE, CDEI, IAAO

## GLOBAL ISSUES
Australian Land & Property Tax: Facts, Perceptions & Reform

Vincent Mangioni, PhD, School of the Built Environment, University of Technology, Sydney, Australia

### Wednesday, August 27

#### 8:00 am–9:30 am

**Plenary**

**Proposition 13: Legacy and Impact of Property Tax Reform**

Lawrence E. Stone, MBA, Santa Clara County, CA
Jon Coupal, J.D., Howard Jarvis Taxpayers Association
Terri A. Sexton, Ph.D., California State University, Sacramento
Joan Youngman, Esq., Lincoln Institute of Land Policy

#### 10:00 am–11:30 am

**COMMERCIAL REAL PROPERTY**

Cap Rates and Valuation Metrics from REITS

Gary S. DeWeese, MAI, MBA, Real Estate Strategic Solutions

**RESIDENTIAL FOCUS**

Valuation of Challenging Buildings Pt. 1

Ed Martinez, Marshall & Swift
James A. Glickman, MAI, Sacramento County, CA
James R. Siebers, Marshall & Swift

**MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES**

Writing a Demonstration Mass Appraisal Report

Randy J. Ripperger, CAE, Polk County, IA

**TAX POLICY AND ADMINISTRATION**

The Valuation of Paper Mills In Ontario

Kenneth West, Walker West LLP
Malcolm Stadig, CAE, ASA, MIMA, Municipal Property Assessment Corporation

**TECHNOLOGY TRENDS AND TOOLS**

Sharing Services to Benefit Assessors and Taxpayers

Webster J. Guillory, Orange County, CA

**SPECIAL ISSUES**

Best Practice: An Incomplete Journey

Greg Stevens, FAPI, CPV, MRICS, City of Melbourne, Australia

### 1:30 pm–3:00 pm

**COMMERCIAL REAL PROPERTY**

Rent Data Analysis: Data Cleaning

Vasily Kim, AMAA, Edmonton, AB

**RESIDENTIAL FOCUS**

Valuation of Challenging Buildings Pt. 2

Ed Martinez, Marshall & Swift
James A. Glickman, MAI, Sacramento County, CA
James R. Siebers, Marshall & Swift

**MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES**

Unraveling the Mystery of Strategic Workforce Planning

Kim Ashizawa, Property Valuation Services Corp. of Nova Scotia

**GLOBAL ISSUES**

Australian Land & Property Tax: Facts, Perceptions & Reform

Vincent Mangioni, PhD, School of the Built Environment, University of Technology, Sydney, Australia

**TAX POLICY AND ADMINISTRATION**

Taxation of Minerals and Mineral Interests

Calvin A. Kent, PhD, AAS, Marshall University

**TECHNOLOGY TRENDS AND TOOLS**

Budgeting Blues & Staffing Woes

Alex Hepp, Pictometry International Corp
Tony W. Lindauer, Jefferson County PVA, KY

**SPECIAL ISSUES**

Best Practice: An Incomplete Journey

Greg Stevens, FAPI, CPV, MRICS, City of Melbourne, Australia

**GLOBAL ISSUES**

International Trends in Property Tax

Paul Sanderson, JP, LLB (Hons), FRICS, FIRVR, International Property Tax Institute
Fred Nicely, Esq., Council on State Taxation (COST)

Old Sacramento (photo by Tom Myers)
IAAO will present a variety of interesting programs at its annual conference in the “Hub,” including the new Learning Lab in the Exhibit Hall. Note: Hub programs are not eligible for continuing education credit.

Monday, August 25

10:30–11:30 am
Managing Stress with Mind/Body Medicine
Dr. Diane Dailey will present information about how to stay healthy in the face of stress without using medications. The link between mind and body will be explored and “warning signs of health” discovered.

Presenter: Dr. Diane Dailey, The Permanente Medical Group

1:30–2:30 pm
Bal-A-Vis-X
Bal-A-Vis-X (Balance, Auditory, Vision eXercises) is a system of exercises, from simple to complex, deeply rooted in rhythm. BAVX improves full-body coordination, increases focused attention, and promotes brain organization and mind-body integration. Mind-body integration enables one to see, hear, attend, process, produce—in sum, to function—at one’s best physically, emotionally, socially, or academically. BAVX is FUN, motivating, challenging brainwork.

Presenter: Francis Norsworthy, Director of IN2GR8ED, Rhythmic Brain-Body Kinetics

4:45–5:15 pm
Are You Savvy About Your Membership Benefits?
Are you inundated with special offers—electronically, by mail, on television, or in the daily news? Who has the brain capacity to remember all those details? IAAO Membership Department staff have a collective memory of all the benefits and deals that IAAO members receive. Spend some time with HQ staff and learn about the benefits of membership—you may be be surprised.

Presenter: Robin Parrish, IAAO Director of Membership

Tuesday, August 26

7:30–8:15 am
Yoga
In the 1980s, yoga became popular as a system of physical exercise in the Western world. Since 2001, the popularity of yoga in the United States has risen dramatically. The number of people who practice a form of yoga has grown from 4 million in 2001 to 20 million in 2011. Devotees of Yoga cite benefits that include stimulation of the mind, increased circulation, reduction of stress and injuries, and increased energy and stamina. The demonstration session does not include the heat or humidity typically associated with “hot yoga.”

Presenter: Bobby Carpenter, Hot Yoga At Sunrise

10:00–11:30 am
Life Reimagined
Life Reimagined is a new way of thinking about dreaming, exploring, and deciding what’s next in your life. Backed by decades of research, Life Reimagined introduces a powerful step-by-step approach to help you discover possibilities, prepare for change, and make your ideas real—whether you’re focused on work, health, relationships, or pursuing your passion. Life Reimagined was developed by AARP, in partnership with the world’s leading experts, researchers, and coaches in personal development and innovations in life transitions.

Who Is Life Reimagined for?
Life Reimagined is for anyone who wants to pursue a passion or take a new direction and who seeks inspiration, information, and guidance.

What Is the Life Reimagined Approach and Where Did It Come From?
When you think about people who pursue meaningful, successful lives, you start to notice a common set of behaviors that make change possible. Life Reimagined introduces a simple and powerful approach to help you imagine and make your next move in life. The approach involves six practices (Reflect, Connect, Explore, Choose, Repack, Act) that guide you through change, from reflecting on your life to defining your moment of action.

Presenter: Mark Chapman, Life Reimagined Guide, AARP

11:45 am–12:30 pm
Obtaining an IAAO Professional Designation
Join IAAO Professional Designation Committee members and IAAO staff to discuss what it takes to obtain a Professional Designation. Have your questions answered by the experts!

John Ulibarri, AAS, RES, Weber County Assessor
Wanda Musick Witthar, IAAO Designation Program Manager

1:00 pm–2:00 pm
Self-Defense
The instructor will present safety issues and concerns of assessors while on job assignments. This will be an interactive discussion and review of situations assessors have dealt with regarding their safety and how to protect/defend themselves. The training course will consist of lecture, and response to questions from students with their personal experiences.

Deputy Sheriff Michael Meeks Sacramento Sheriff’s Department Protective Service Detail—Dignitary Protection.
Conference Mobile App and Website

Your link to all things conference!

Be watching for more information.

Sponsored by CourthouseUSA

CEAA recipients, prospective jurisdictions, and current candidates, are cordially invited to:

The Informational Luncheon for the Certificate of Excellence in Assessment Administration Program

At our 80th Annual Conference
Tuesday, August 26th, 2014
11:30 to 1:00, Room 310

Lunch will be provided for those who RSVP.

Hosted by:
International Association of Assessing Officers
CEAA Special Committee

RSVP to Mary Odom at 816-701-8117 or odom@iaao.org by August 4, 2014.

Staffing Benchmark Survey Report

The highly-anticipated report is now available.

Staffing in North American Assessment Offices: Results of 2013 Survey

Members: Download the FREE PDF report from the IAAO Marketplace or library catalog. The raw data spreadsheet costs $75.

Non-Members: The PDF report is available for $50 and the raw data spreadsheet for $75.

Visit IAAO.org and click on the Marketplace link, e-mail library@iaao.org or call 800-606-4226 for more information or to place your order.
Accent Business Services, Inc. 224
Accent helps jurisdictions purchase and implement property assessment and tax collections software. We work to develop the business case, analyze business processes, create RFPs, evaluate software applications, negotiate contracts and provide project management oversight. Our services provide the solid foundation for a successful project.

American Society of Appraisers 125
The American Society of Appraisers is the oldest and only major appraisal society that teaches, tests, and awards sought after professional appraisal designations. The society originated in 1936 and incorporated in 1952.

APEX Software 322
APEX Software provides building sketch & area calculation software for mass appraisal/assessment, property insurance and mortgage appraisal clients for over 20 years. Apex sketch software has been upgraded to support new Windows 8 desktop and tablet (mobile) sketching needs but we also now have sketch extension applications for iPad and Android devices. Apex sketch can be used stand-alone or integrated with most CAMA or property record systems.

Appraisal Institute 328
The Appraisal Institute is a global professional association of real estate appraisers, with nearly 22,000 professionals in almost 60 countries throughout the world. Its mission is to advance professionalism and ethics, global standards, methodologies, and practices through the professional development of property economics worldwide.

ControlCam, LLC 426
ControlCam is an aerial imaging company focused on delivering high resolution georeferenced aerial images. ControlCam integrates with ESRI software, and uses Icaros software to orthorectify, enhance and deliver orthos, obliques and 3D models. ControlCam provides Flight Planning, Image Processing, Storage, Viewing, Image Measurement Tools and a sophisticated Mobile Application.

CourthouseUSA, LLC (CUSA) 122
CourthouseUSA is a public private partnership that accepts property related data “as is” from its local government partners, formats that data into the most widely accepted data standard and provides a portal for 3rd party application providers to innovate and develop business process solutions for both the public and private sectors.

Cyclomedia Technology, Inc. 123
Cyclomedia is the market leader in systematic imaging of large-scale environments. Our smart imagery solutions create Cycloramas—360° panoramic photos with high accuracy. Our recording system uses patented technology to determine the exact position and orientation of every picture taken, providing current and clear views of street-level environments.

DEVNET Incorporated 326
DEVNET is a leading provider of end-to-end management solutions and services for local governments. Edge® is the complete solution for local governments appraisal, assessment and taxation needs. As a progressive, forward-thinking company, DEVNET’s primary focus is to keep your county moving towards the future by providing modern technology that solves and anticipates your needs.

E-Ring, Inc. 421
E-Ring is a leader in bringing new technology to the assessment community to solve complex workflow problems and produce solid and reliable tax rolls - we brought web-based technology to the community ten years ago. Our goal is to make our customers’ work-life easier with modern solutions and proactive support.

EagleView-Pictometry 301
“Pictometry® Intelligent Images® and analytical tools help counties analyze change, generate revenue and produce fair and equitable property assessments.

Esri 307
Think and plan geographically. As the market leader in geographic information systems (GIS), Esri technology is used in over 350,000 organizations worldwide. Use GIS to collect, manage, and analyze geographic information, helping you solve problems and make better decisions.

Esri Canada 308
Built on Esri’s ArcGIS platform, Assessment Analyst is a customizable solution that allows users to conduct accurate valuations to aid in optimizing property tax revenues. It offers an integrated ability to view and modify CAMA data, building sketches, imagery, street front photos and analytics simultaneously. For more information, visit esri.ca.
Facet Technology Corporation 222

Facet Technology Corp. is a provider of technology solutions for the efficient gathering and utilization of street-level imagery and sketch technology solutions for the assessment industry. Facet also provides these services to emergency management and public safety agencies. Facet is a leading provider of asset management and GIS centerline mapping and navigation solutions for DOT. Facet provides these services in a truly immersive environment complete with high-resolution imagery, LiDAR, and pixel-level georeferencing.

Harris 107

At Harris, we provide the premier CAMA and Tax software solutions for local government. Whether you’re an Assessor, Tax Collector, or Finance Officer, we’re here to help you achieve success. Developed by experienced tax and appraisal professionals, our product suite enables local government to better serve their taxpayers and communities.

Hexagon Geospatial 427

Hexagon Geospatial helps you make sense of the dynamically changing world. Known globally as a maker of leading-edge technology, we enable our customers to easily transform their data into actionable information, shortening the lifecycle from the moment of change to action. For more information, visit www.hexagongeospatial.com.

IAAO 100

The International Association of Assessing Officers (IAAO) is the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy. Representatives from the Membership and Research departments are onsite to assist attendees with their toughest questions and with accessing IAAO online resources. Stop by the booth to ‘Spin and Win’ for one of many great prizes!

IAAO Indianapolis Local Host Committee 321

The Indianapolis Local Host Committee invites you to visit their booth to receive information about the IAAO 81st Annual International Conference on Assessment Administration, September 13-16, 2015. Help get Indianapolis off to a great start by stopping by to vote for your favorite 2015 conference logo. The winning logo will be announced at the Wednesday night Closing Banquet!

Josh Meyers Valuation Solutions 407

Josh Myers Valuation Solutions offers innovative mass appraisal solutions including a variety of statistical consulting services and a new statistical analysis software application called CAMA Toolbox. Josh Myers has a Masters Degree in Statistics from the University of Virginia, is an IAAO award winner, and is a frequent conference presenter.

Leica Geosystems 429

With close to 200 years of pioneering solutions to measure the world, Leica Geosystems products and services are trusted by professionals worldwide to help them capture, analyze, and present spatial information. Leica Geosystems is best known for its broad array of products that capture accurately, model quickly, analyze easily, and visualize and present spatial information.

LexisNexis 226

Homestead Exemption Fraud LexisNexis® costs governments millions in lost revenue annually. Governments rely on assessors for an accurate picture of the tax base. LexisNexis® Homestead Exemption Fraud Detection Solution can help assessors ensure property owners pay their fair share by identifying deceased exemptions, multiple exemptions, and people who have moved and/or are renting their exempted properties.

Marshall & Swift now part of CoreLogic 405

Marshall & Swift even stronger with CoreLogic. Marshall & Swift continues to provide the same gold standard valuation tools, building cost data and service, now backed by even more property intelligence and analytics expertise from CoreLogic.

The Master’s Touch, LLC 124

The Master’s Touch, LLC is a full service print and mail organization, providing mailings and e-statement services all under one roof since 1994. Coordination of your project and transition into FULL SERVICE Intelligent Mail Barcode mailings could not be easier and our rates are among the lowest in the industry.

Modria 409

Modria Resolution Center combines proven, scalable online technology with industry-leading resolution expertise to enable swift and fair outcomes. Assessors trust Modria to help them resolve cases up to 50% faster. The platform integrates effortlessly with any CAMA or home-growth system and eliminates paper work, reduces costs and increases citizen satisfaction.

NADAguides 329

NADAguides is the largest publisher of vehicle pricing and information for automotive, classic cars, motorcycles, boats, RVs, and manufactured homes. They provide the most market-reflective vehicle pricing available in print, digital solutions, online, web services, raw data and web syndicated formats. NADAguides is an alliance partner of NADA Services Corporation.

Narrative1 425

Used by more commercial appraisers than any other software solution in the industry, Narrative1 offers comprehensive and customizable narrative appraisal reports that simplify and standardize the appraisal process. Narrative1 gives you the project management tools you need to manage your appraisals and serve your customers.

Patriot Properties, Inc. 323

Patriot Properties, Inc., is the developer of AssessPro, a highly versatile and comprehensive Computer Assisted Mass Appraisal application with the most powerful and affordable assessment tools available. Full real and personal property valuation models, administration, document and image storage, and the best integrated sketch application and GIS Viewer available are all included.
Pickett & Company is a national engineering and appraisal firm, specializing in fair market valuations for property tax purposes for tax entities exclusively. Whether the subject properties are: Complex Industrial, Public Utilities, Special Purpose, Power Generation, Pickett & Company will handle the assignment in a timely, accurate manner.

Spatialest

Spatialest is a map-based so it helps users better explore, clean, analyze, understand and share their data like never before. Spatialest also offers the most innovative patented method of generating an estimate of property value using comparable sales information, property characteristics and location. Spatialest - The only Appraisal Suite you'll ever need.

Vision Government Solutions, Inc.

Vision Government Solutions has maintained a reputation as an innovative and leading provider of CAMA software and services for Assessing Departments for over 40 years. Vision continues to invest in leading-edge technology and provide customized applications to reduce cost and improve customer operating efficiency.

Tax Management Associates, Inc.

Tax Management Associates, Inc. (TMA) is among the nation’s largest and most experienced providers of revenue enhancement services. Our core business is personal property auditing. We have performed over 163,000 audits, raising over 900 million dollars for our clients. What can we do for your jurisdiction?

qPublic

The IDAM2® is a very fast, easy to use solution for assessing damage after a disaster. This affordable web-based solution uses county Assessor data and GIS to rapidly calculate and report damages to homes. The IDAM2® can be used in the field with a laptop, tablet or smartphone. The IDAM2® may also be used for Public Assistance and to report debris piles. It even fills out the FEMA forms when finished!

Sidwell

Sidwell is an industry-leading geospatial solutions provider specializing in GIS products and services for state and local government. We offer cadastral mapping and land records management software and solutions, photogrammetric products and services, GIS asset management solutions, GIS website development and hosting, civic engagement solutions, and GIS consultation.

Smart Data Strategies

Web-based CONNNECT Assessment allows users to manage and leverage imagery, analytics and GIS data across the country from their desktop while MobileAssessment provides access in the field.

It’s IAAO’s 80th Anniversary and You Can Get Our Gifts

To celebrate our 80th Anniversary, IAAO is holding monthly drawings for great gifts. All you have to do to be entered is refer new members to IAAO. Current members will get one entry into each drawing for every new member referred.

Thank you to everyone who has referred new members to IAAO and congratulations to all who have won so far in 2014!

- Tina Stone, PPS, Raleigh, NC (Keurig coffee maker)
- Cleta Hardy, Little Rock, AR (IAAO webinar registration)
- Jim Duckworth, CMS, Magnolia, MS (portable DVD player)
- Manny Gallegos, Reseda, CA ($80 Amazon gift card)
- Elisa Hand, Houston, TX ($80 Target gift card)
- Deanna Z. Wilkins, Lombard, IL (HD camcorder)

Keep the referrals coming because there are more gifts to give away.

Be sure to attend the IAAO 2014 Annual Conference as we’ll hold one drawing in Sacramento and give a lucky member $800!
IAAO partnered with the University of Missouri–Kansas City School of Law to host the Preparation and Trial of the Property Tax Assessment Appeal Seminar June 5–6, 2014. Eighty attendees enjoyed the venue of a real courtroom complete with advanced technology, viewing gallery, and judge’s bench.

The Legal Committee worked for two years to develop this new format to freshen the content and still provide a trial reenactment.

This year, the mock trial was followed by panel discussions that provided instruction on each element of the trial, starting with the depositions and going through witness examination, cross-examination, and closing statements. Students at the law school presented the taxpayer’s case and the taxing body’s case as part of their course work and received university credit for their participation. IAAO provided expert witnesses, a judge, and experienced attorneys to serve on the panels. The partnership proved to be a successful venture for both attendees and law school students.

Highlights of the sessions were an overview of trial advocacy, deposition techniques, the decision to go to trial, implications of *Daubert* and *Frye*, electronic evidence, and the use of technology at trial. Attendees heard about digital versus electronic, discovery, new technology at trial, and spoliation of electronic evidence.

Continuing legal education credit was obtained for seven states. Attorneys who attended received between 14 and 17 hours of CLE in addition to the added bonus of networking with other assessment professionals.

In a regular court setting, attorneys would not have the opportunity to ask the judge to explain why he or she focused on a certain testimony or evidence in rendering a decision. But in the mock trial setting, the judge as well as the counsel can take time for commentary and questions and answers.

The next Prep & Trial Seminar will be held in the spring of 2016, but legal professionals can catch the upcoming Legal Seminar on December 11–12, 2014 in Chicago. Check the IAAO website for more information, or contact Mary Odom at odom@iaao.org.
Welcome Reception, Electronic Hotel Room Keys, Local Host Volunteer Lunch, Co-sponsor First Time Attendee Orientation, Local Host Thank You Volunteer Lunch

Pictometry-EagleView—WiFi Package, Co-sponsor Attendee Appreciation Party and President’s Hospitality
Thomson Reuters—Attendee Package, Co-sponsor International Attendees Reception

CourthouseUSA—Conference Mobile App
E-Ring, Inc.—Conference Electronic Informational Displays
Walgreens—Networking Lunch

Almy, Gloudemans, Jacobs & Denne — Co-sponsor International Attendees Reception
CycloMedia Technology—Co-sponsor Representative, Chapter, and Affiliate Leaders Reception
Friends & Supporters of Kansas Night—Co-sponsor Attendee Appreciation Party and President’s Hospitality
IAAO AMC—Associate Members Committee—Co-sponsor First Time Attendee Orientation, 80th Anniversary Events Sponsor
Marshall & Swift, Now Part of Corelogic—Monday Afternoon Networking Break
O’Connor Consulting Inc.—Co-sponsor IAAO Professional Designees Reception
Preferred Tax Service—Co-sponsor Attendee Appreciation Party and President’s Hospitality
Ryan, LLC —Co-sponsor First Time Attendee Orientation, Co-sponsor Tuesday Morning Networking Break
TEAM Consulting, LLC—Co-sponsor Attendee Appreciation Party and President’s Hospitality
Walker West Longo LLP—Co-sponsor Representative, Chapter, and Affiliate Leaders Reception

Duff & Phelps—Co-sponsor First Time Attendee Orientation
Patriot Properties Inc.
Pickett and Company, Inc.
Take Your CAMA to the Next Level

- Optimize property tax revenues
- Reduce costs
- Ensure uniformity and equity
- Produce more accurate assessments
- Implement a cyclical reassessment & re-inventory program
- Ensure compliance with reassessment & re-inventory standards

Assessment Analyst is a customizable solution that allows you to visualize and modify a variety of data simultaneously while automating many aspects of your workflow.

Please visit us at IAAO, Booth #307
80 Years of Excellence

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

IAAO headquarters completes the move from Chicago to Kansas City. On November 4, IAAO hosts a reception and open house to celebrate the grand opening, which includes a visit from KC Mayor Kay Barnes. The first Leadership Days are held to coincide with the grand opening event. Leadership Days continue to be held in the spring and fall every year.

Hurricane Katrina makes landfall along the U.S. Gulf Coast, causing severe damage. At least 1,836 die in the aftermath.

Twitter is launched. IAAO can be found on Twitter under the username @iaaohq. The United Nations General Assembly votes overwhelming to establish the United Nations Human Rights Council.

AssessorNET, an automated e-mail discussion group designed for interactive discussions among members, is launched. IAAO produces Assessment Time, a short video spoof of a sitcom family who pressures the county assessor to give them the valuation they deserve. The video is currently available for viewing on YouTube.

Apple Inc’s CEO and founder, Steve Jobs, announces the first generation iPhone.

The final book in J.K. Rowling’s Harry Potter series, Harry Potter and the Deathly Hallows, is released and sells over 11 million copies in the first 24 hours, becoming the fastest selling book in history.

The Ratio Study Practices Survey, a new effort undertaken by the Technical Standards Committee, is conducted. Prevalent practices and issues in ratio studies are explored by comparing U.S. states, Canadian provinces and territories, and a few local jurisdictions in terms of frequency of studies, standards used to evaluate results, and final use of results.

Barack Obama is elected the 44th President of the United States, and becomes the first African-American President-elect.

2009

IAAO celebrates its 75th Anniversary at the annual conference in Louisville, Kentucky. IAAO chapters and affiliates are invited to create displays focusing on their history and contributions to IAAO through the years. Every member receives a copy of the 75th Anniversary book 75 Years of IAAO, and closing banquet attendees receive a commemorative paperweight.

The Paul V. Corusy Memorial Library launches its new online catalog, LibraryLink. The catalog is a means for members to access the library’s prestigious collection of assessment and appraisal materials.

The 20-year mortgage on the Kansas City headquarters building is paid off after only 5 ½ years. On Friday, October 8, a note burning ceremony is held to commemorate this achievement.

The International Space Station surpasses the record for the longest continuous human occupation of space, having been continuously inhabited since November 2, 2000 (3641 days).

The Fe-E Digital Edition, an online, page-flipping version of the print edition, becomes available to IAAO members.

Fundamentals of Mass Appraisal is published, replacing Mass Appraisal of Real Property. It is available for purchase in the IAAO Marketplace.

An estimated two billion people watch the wedding of Prince William, Duke of Cambridge and Catherine Middleton at Westminster Abbey in London.

U.S. President Barack Obama announces that Osama bin Laden, the founder and leader of the militant group Al-Qaeda, has been killed on May 2, 2011 during an American military operation in Pakistan.

The Chapters and Affiliates Committee is formed to better serve the needs of these groups. Five new organizations become affiliates of IAAO bringing the total to 26 chapters, 56 affiliates, and 110 representatives.

For the first time, conference attendees have access to a mobile conference app that allows them to access program information from their smart phones.

Hurricane Sandy kills at least 209 people in the Caribbean, Bahamas, United States and Canada.

E-books arrive at IAAO. Two IAAO publications, Glossary for Property Appraisal and Assessment and Property Assessment Valuation become available in e-book format. The IAAO library adds 42 e-book titles to their collection available to members.

A new logo is designed as a part of IAAO’s rebranding initiative, and is formally registered as a trademark of the association.

Two Chechen Islamist brothers explode two bombs at the Boston Marathon in Boston, MA, killing 3 and injuring 264 others.

IAAO Technical Standards are translated into Russian.

The XXII Olympic Winter Games are held in Sochi, Russia.

The 80th Annual Conference on Assessment Administration will be held in Sacramento, CA. IAAO will be celebrating our 80th anniversary with several displays and interactive exhibits. The conference will take place August 24-27.
5 Years
Adam D. Bogard, Harris County Appraisal District, Missouri City, TX
Norma J. Brock, Dawson CAD, Lamesa, TX
Sharon K. Halcomb, Franklin County, Brookville, IN
Randi D. Hill, Tulsa County Assessor’s Office, Bristow, OK
Nicole D. Hudson, Delhi Charter Township, Battle Creek, MI
Angela M. Marrama, Town of Maynard Assessor’s Office, Maynard, MA
Gaiana C. Martinez, Osceola County Property Appraiser’s Office, Kissimmee, FL
James Todd Mooney, CMS, Copiah County, Hazlehurst, MS
Brian S. Myers, Davie County, Mocksville, NC
Rebecca W. Richardson, Meade County PVA, Brandenburg, KY
Alaa Shams, NEI GIS, Lafayette, LA
Jamie L. Shepherd, Howard County, Kokomo, IN
Joseph A. Wheeler, Marion County Appraiser’s Office, Ocala, FL
June Wiles, Polk County, Mena, AR

10 Years
Lori D Brown, City of Saginaw, Saginaw, MI
Robert Carver, Esq, Emmet, Marvin & Martin LLP, New York, NY
Sylvia Lopez, Popp Hutcheson, PLLC, Austin, TX
Peggy Martinez, San Juan County Assessor’s Office, Aztec, NM
Clare McNeal, San Juan County Assessor’s Office, Aztec, NM
Tricia L. Petersen, Mecklenburg County, Charlotte, NC
Carla M. Pope-Osborne, Perdue, Brandon, Fielder, Collins & Mott, LLP, Austin, TX
Michael R. Roark, Florida Dept. of Revenue – PTA, Tallahassee, FL
Joseph B. Roy, St Tammany Parish Assessor’s Office, Covington, LA

15 Years
Deanna K. Aspedon, AAS, Sedgwick County Appraiser’s Office, Wichita, KS
Tami K. Botello, Cumberland County Tax Administrator’s Office, Fayetteville, NC
Patricia C Boze, St Clair County Assessor’s Office, Belleville, IL
Patricia Budd, Ducharme, McMillen & Associates, Mississauga, ON, Canada
Charlene I. Cuthbertson, Information Applications & Solutions Inc., Avon, IN

Victor Stephenson Edwards, III, City of Hampton Assessor’s Office, Hampton, VA
Donald A. Fisher, Pomeroy Appraisal Associates, Inc, Syracuse, NY
Tom D. Flowers, Florida Power & Light Company, Juno Beach, FL
Lee Harris, AAS, Orange County Tax Administration, Raleigh, NC
Nancy L. Hopkins, PPS, Property Assessment Review, Saint Louis, MO
David Kaine Matthews, Macon County, Franklin, NC
Timothy E. Parker, Putnam County Property Appraiser’s Office, Palatka, FL
Katherine L. Perry, Jefferson County Board of Tax Assessors, Louisville, GA
Linda L See, Wichita County Appraiser’s Office, Leoti, KS
Robert E Slavin, Assessment Counseling Services, Westlake Village, CA
Evelyn A Spagnolo, Town of Bristol, Bristol, RI
Irene Toth, City of Winnipeg Assessment Department, Winnipeg, MB, Canada
Gary Townsend, Englander Knabe & Allen, Los Angeles, CA
Susan P. Walsh, Cook County Assessor’s Office, Chicago, IL
Sandra M. Whitaker, Fountain County Assessor, Covington, IN
Homer I. Woods, Boyd County, Catlettsburg, KY

20 Years
E Clayton Campbell, Yadkin County, Yadkinville, NC
Erika De Lao, Cook County Assessor’s Office, Chicago, IL
Tammy J. Foley, Clear Creek County, Georgetown, CO
Andre Gravelle, University of British Columbia, Vancouver, BC, Canada
Diane L. Johnson, King County Department of Assessments, Seattle, WA
Page Kutait, Total Assessment Solutions, Glenwood, AR
Steven J. Marks, Franklin County, Pasco, WA
Suzanne McColloch, Winnebago County, Forest City, IA
Steven W. Miles, Douglas County, Lawrence, KS
Kelby J. Moore, Thomson Reuters, South Charleston, OH
W. Paul Overton, RES, Boone County Assessor, Ames, IA

25 Years
Cathy L Conklin, Town of Clarkstown, New City, NY
Mark R. Davis, O’Keefe, Lyons, & Hynes, LLC, Chicago, IL
Richard W. Finnegan, Finnegan Appraisal and Consulting, LLC, Plymouth, MA
Michael P. Flynn, City of Newton, Newton, MA
Constance S. Holmes, City of Boston Assessing Department, Boston, MA
Clarence J. Jacobs, Jr, CAE, Union, OH
Thomas C. Little, Henrico County Assessment Division, Henrico, VA
Gary A. Martinson, City of Devils Lake, Devils Lake, ND
Laurence May, Louisville, KY
George R. McCormack, Colleton County Assessor’s Office, Walterboro, SC
Portia A. Morris, Nash County Tax Dept., Nashville, NC
Edward F. O’Neil, City of Medford, Medford, MA
Nancy M Pleasants, Louisa County, Louisa, VA
John G. Potter, AAS, Forsyth County Assessor’s Office, Winston Salem, NC

Hendrikus A F Verbrugge, Raadhuis Verbrugge Ldt., Terheijden, Netherlands

30 Years
A. Keith Albertsen, CAE, Douglas County, Alexandria, MN
Richard W. Blackburn, City of Portland, Portland, ME
Samuel J. Guich, CAE, City of Monroe, Monroe, MI
Steven L. Howe, Dauphin County Assessment Office, Harrisburg, PA
Ronald W. Hubbard, RES, Henrico County Assessment Division, Mechanicsville, VA
Randall J. Kincaid, AAS, Las Cruces, NM
Darrel L. Stanard, Stanard Appraisal, Central City, NE
Thomas V. Sweeney, Medfield, MA
Shelley M. Wilson, Ohio Department of Taxation, Columbus, OH

35 Years
Kurt A. Dawson, City of Rochester Hills, Rochester Hill, MI
Rodney A. Hervey, Polk County Assessor’s Office, Des Moines, IA
Robert A. Jabbar, CAE, City of Richmond Assessor’s Office, Richmond, VA
Scott E. Labus, Cedar Rapids City Assessor’s Office, Cedar Rapids, IA
Laurence Street, CAE, RES, Birmingham, AL

40 Years
Paul R. Covelli, Kissimmee, FL
Paul C. Knutson, RES, Rice County, Fairbault, MN
Daniel P. Muthard, Lexur Appraisal Services, Tipp City, OH
Ralph F. Neely, CAE, Property Measurement and Consulting, LLC, Charlotte, NC
Everett Sather, Polk County Assessor’s Office, Ankeny, IA
Gary D. Wiggins, CAE, AT&T, Bedminster, NJ
education, and support for the highest professional standards through innovative products and services. The conference sponsors are recognized on page 28 of this issue—they are very much appreciated. Thank you especially to Tyler Technologies for becoming the Premier Sponsor of the conference.

As I mentioned in my message last month, I attended the Annual Meeting of the Kansas County Appraisers Association in Lawrence, Kansas, home of my beloved Jayhawks! I am including a photo of this very large and active group with this message. Such a large turnout at the local level is always impressive. I encourage other local groups to share information about their activities with IAAO.

The Executive Board met July 18–19 in Chicago. Actions items and significant decisions from that meeting will be reported in the September issue. The week of July 20, I had the pleasure of joining the Georgia Chapter for its 54th Annual Summer Conference. Other stops before conference were the Oklahoma Chapter in Tulsa and the Tennessee Chapter in Nashville. I greatly appreciate the opportunity to visit chapters and spend more one-on-one time with as many members as possible. Contact Vickie Turner at turner@iaao.org if your chapter or affiliate would like a visit from a member of the IAAO leadership team.

IAAO is launching its 2014 Communication Practices Survey in early August. Please participate in this important survey because it sets the stage for future improvements at IAAO. The previous survey in 2010 revealed significant interest in electronic versions of IAAO publications. As a result, the association now offers F&E Digital Edition, JPTAA Digital Edition, and Assessing Info e-newsletter, and eBooks will be available in the near future. The decision to offer a new pricing structure for e-memberships in 2015 is now fully supported by these initiatives. The changes also sustain IAAO’s international initiatives by making it easier to distribute information on a global scale. The survey, which takes about 10 to 15 minutes to complete, furnishes valuable guidance to the leadership of IAAO. The more members who participate, the more accurate the results. I encourage you to fill it out today.

See you in Sacramento!!

Kim Lauffer
The Association of Assessing Officers of Manitoba (AAOM) was established in 1956 to represent and promote property assessment as a professional calling in the province of Manitoba. Since its inception, AAOM has fostered the assessment community in Manitoba by promoting assessment equity, professional integrity, and continuous learning. AAOM includes more than 120 accredited and regular members in its organization.

AAOM is proud to be an affiliate of IAAO as well as the Interprovincial Professional Property Assessors of Canada (IPPAC). IPPAC membership comprises the provincial assessment organizations of British Columbia, Alberta, Saskatchewan, Manitoba, and Ontario, which includes Newfoundland and Labrador. This virtual umbrella organization sets a high standard for National Assessor Qualifications, thereby providing a wider recognition of the profession in Canada.

AAOM typically holds its annual symposium in May and alternates between the city of Winnipeg and rural locations. AAOM is continually strengthening the educational standards of its symposium, providing seminars on highest and best use, mass appraisal methodology, special use valuation and expert witness testimony at appeal tribunals. Instructors at recent symposiums include IAAO contributors Dr. Max Kummerow and Steven Thair and University of British Columbia appraisal course consultant Larry Dybvig.

In Manitoba, property assessment is legislated by the Municipal Assessment Act (MAA) and is delivered by two assessment agencies. Manitoba Municipal Government, Assessment Services, part of the Government of Manitoba, provides assessments to the 196 municipalities located outside of Manitoba’s capital city, Winnipeg. Assessments within Winnipeg are delivered by the Assessment and Taxation Department.

General assessments in Manitoba are determined biannually and are based on market value as of April 1 of the previous reassessment year. Assessable property in Manitoba includes real property and personal property (gas distribution systems, spurs and railway sidings, and oil, natural gas or salt production equipment). Subject to criteria set out in the MAA, municipalities may pass a by-law for the assessment of personal property that it specifies within its boundaries.

2014 AAOM Symposium—newly accredited assessors Michael Taylor, AAM, Kathryn Smith, AAM, and Nick Ruta, AAM, in Winnipeg, Manitoba.
While assessments in Manitoba are determined at market value, railway, gas distribution, and pipeline property are assessed via a regulation under the MAA. For the purposes of taxation a portion percentage is applied to the assessments with the portion being dependent on the classification of the property. There are ten classifications, and their portioned percentages range from 10 percent to 65 percent. Most properties fall into the three categories of Residential 1 (45 percent portion), Farm (26 percent portion) and Other, more commonly known as commercial/industrial (65 percent portion).

Each municipality and school division has its own mill (tax) rate that is applicable to all nonexempt properties. The provincial government sets a province-wide education support levy that is applicable to all nonexempt properties. The portion percentage is applied to the property. There are ten classifications which affect the assessment with the portion being dependent on the classification of the property. These classifications include Residential 1 (45 percent portion), Farm (26 percent portion), Other (65 percent portion).

Exemptions from taxation are identified in the MAA and fall under three main categories: general exemptions, partial exemptions, and exemptions from school taxes. General exemptions are not subject to any taxation and typically consist of properties that are owned by the Crown, otherwise known as the either the provincial or federal government. Property that qualifies for a partial exemption is not subject to municipal and school tax but is subject to local improvement levies. Examples of properties typically falling in this category are those owned by the municipality, public schools, hospitals, and places of religious worship. Examples of property that is subject to municipal taxation but qualifies for a school tax exemption include nonprofit elderly persons housing, property owned and used by charitable organizations to provide assistance to the aged or sick, and nonprofit recreational properties.

Similar to assessors in other jurisdictions, Manitoba is continually faced with a evolving real estate market and significant external events that create unique challenges. A recent example of such an event was the 2011 Lake Manitoba flood. Environment Canada reported that the 2011 Lake Manitoba flood was a 1-in-2,000 year event and was considered an integral part of Canada’s top weather story in 2011. All levels of government spent approximately $1 billion in flood fighting and victim compensation, with 7,100 Manitobans displaced from their homes.

The 2011 Lake Manitoba flood presented assessors with extreme difficulties with respect to inspecting and valuing properties just as they were about to deliver the biannual reassessment in Manitoba. Assessors had to develop and implement and innovative mass appraisal methodology to appropriately estimate the impact on properties that could not be inspected and identify the likely economic obsolescence that the affected market would suffer.

AAOM, through its accreditation program and ongoing educational seminars at its annual symposiums form an integral part of the knowledge and training of assessors in Manitoba. This education provides assessors with tools necessary to produce accurate assessments when faced with challenging circumstances.

### IAAO Technical Assistance: Objective • Professional • Affordable

IAAO provides assistance in the following areas:

- **Appraisal Process and Techniques** — guidelines for real and personal property valuation, evaluation of manuals and cost schedules, mapping requisites, data systems, assessment cycle, integrating GIS and CAMA systems, benchmarking
- **General Assessment Administration** — personnel requirements, systems, internal controls and management procedures, determining resource availability, development of RFPs
- **Mapping** — compliance with standards, contractor selection, integration of digital mapping technology
- **Reappraisal Program** — determination of need, method of implementation, determining whether an outside appraisal firm is required, program supervision, remote sensing technology and quality control
- **Personnel** — standards for selection, compensation, training and certification, candidate testing, examination development
- **Public Relations** — outreach programs, satisfaction surveys, streamlining of public access to assessment data
- **Quality Assurance** — assessment standards, ratio studies, jurisdictional revaluation, review of income-producing properties, appeals
- **Record Maintenance** — assessment and tax roll management, transition to a digital environment, quality control
- **Audit** — staffing levels and resources, environmental contamination policies, valuation applications, best practices
- **Tax Policy** — drafting state legislation, defining exemptions and credits, evaluating property tax burden

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

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

E-mail: technicalassistance@iaao.org
## Education Calendar

### BY LOCATION

#### ALABAMA

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Location</th>
<th>Dates</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Fundamentals of Real Property Appraisal</td>
<td>Montgomery</td>
<td>September 15–19, 2014</td>
<td>The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Hefflin 334/844-4782.</td>
</tr>
</tbody>
</table>

#### ARIZONA

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<thead>
<tr>
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<th>Dates</th>
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<tbody>
<tr>
<td>300</td>
<td>Fundamentals of Mass Appraisal</td>
<td>Phoenix</td>
<td>November 3–7, 2014</td>
<td>The AZ Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Grogan 602/372-9218.</td>
</tr>
</tbody>
</table>

#### ARKANSAS

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<tr>
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<tbody>
<tr>
<td>201</td>
<td>Appraisal of Land</td>
<td>Little Rock</td>
<td>September 8–12, 2014</td>
<td>The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.</td>
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#### CONNECTICUT

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<thead>
<tr>
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<tbody>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Rocky Hill</td>
<td>September 8–12, 2014</td>
<td>The Connecticut Chapter of IAAO sponsors the offering listed above. For more details, contact Cleta Hardy 203/988-0883.</td>
</tr>
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#### KANSAS

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>191</td>
<td>National USPAP 7-Hour Update</td>
<td>Wichita</td>
<td>September 29, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449.</td>
</tr>
<tr>
<td>311</td>
<td>Residential Modeling Concepts</td>
<td>Wichita</td>
<td>October 13–17, 2014</td>
<td>The Sedgwick County Appraisers Office sponsors the offerings listed above. For more details, contact Todd Reynolds 316/660-9277.</td>
</tr>
<tr>
<td>331</td>
<td>Mass Appraisal Practices and Procedures</td>
<td>Olathe</td>
<td>August 18–22, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.</td>
</tr>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Wichita</td>
<td>August 18–22, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.</td>
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#### KENTUCKY

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<tbody>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Frankfort</td>
<td>August 18–22, 2014</td>
<td>The KY Chapter of IAAO sponsors the offering listed above. For more details, contact Melissa Klink 502/564-7191.</td>
</tr>
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#### MASSACHUSETTS

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<tr>
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<tbody>
<tr>
<td>312</td>
<td>Commercial/Industrial Modeling Concepts</td>
<td>Needham</td>
<td>November 3–7, 2014</td>
<td>The Massachusetts Chapter of IAAO sponsors the offering listed above. For more details, contact Gary McCabe 617/733-4165.</td>
</tr>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Plymouth</td>
<td>September 15–19, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449.</td>
</tr>
<tr>
<td>311</td>
<td>Residential Modeling Concepts</td>
<td>Plymouth</td>
<td>October 20–24, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449.</td>
</tr>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Plymouth</td>
<td>November 17–21, 2014</td>
<td>The Massachusetts Chapter of IAAO sponsors the offering listed above. For more details, contact Gary McCabe 617/733-4165.</td>
</tr>
</tbody>
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#### MINNESOTA

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<tr>
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#### MISSOURI

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<tbody>
<tr>
<td>402</td>
<td>Tax Policy</td>
<td>Blue Springs</td>
<td>October 6–10, 2014</td>
<td>The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.</td>
</tr>
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#### NORTH CAROLINA

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<tr>
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<tbody>
<tr>
<td>400</td>
<td>Assessment Administration</td>
<td>Chapel Hill</td>
<td>August 18–22, 2014</td>
<td>The School of Government sponsors the offering listed above. For more details, contact Carolyn Sands Boggs 919/966-4157.</td>
</tr>
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#### OHIO

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<thead>
<tr>
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<tbody>
<tr>
<td>201</td>
<td>Appraisal of Land</td>
<td>Moraine</td>
<td>October 27–31, 2014</td>
<td>The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997 or <a href="mailto:OhioAdValorem@neo.rr.com">OhioAdValorem@neo.rr.com</a>.</td>
</tr>
<tr>
<td>191</td>
<td>National USPAP 7-Hour Update</td>
<td>North Canton</td>
<td>November 3, 2014</td>
<td>The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997 or <a href="mailto:OhioAdValorem@neo.rr.com">OhioAdValorem@neo.rr.com</a>.</td>
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#### TENNESSEE

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<tr>
<td>112</td>
<td>Income Approach to Valuation</td>
<td>Brentwood</td>
<td>September 8–12, 2014</td>
<td>The Tennessee Department of Fled Taxation sponsors the offering listed above. For more details, contact Doris Koch 512/467-0402.</td>
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#### TEXAS

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<tr>
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<tbody>
<tr>
<td>201</td>
<td>Appraisal of Land</td>
<td>Austin</td>
<td>October 6–10, 2014</td>
<td>The Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Tiffany Opheikens 801/399-8136.</td>
</tr>
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#### UTAH

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<th>Course Title</th>
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<th>Dates</th>
<th>Contact Information</th>
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<tr>
<td>452</td>
<td>Fundamentals of Assessment Ratio Studies</td>
<td>Houston</td>
<td>November 10–12, 2014</td>
<td>The Utah Chapter of the IAAO sponsors the offering listed above. For more details, contact Scott Winter 414/238-4002.</td>
</tr>
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#### VERMONT

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<tbody>
<tr>
<td>102</td>
<td>Income Approach to Valuation</td>
<td>Austin</td>
<td>December 8–12, 2014</td>
<td>The Vermont Department of Taxes – PVR Division sponsors the offering listed above. For more details, contact Felicia Martineau 802/828-6635.</td>
</tr>
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#### WISCONSIN

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<tr>
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<th>Contact Information</th>
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<tr>
<td>151</td>
<td>National USPAP 7-Hour Update</td>
<td>Milwaukee</td>
<td>September 8–12, 2014</td>
<td>The Wisconsin Department of Revenue – State of Wisconsin sponsors the offering listed above. For more details, contact Scott Winter 414/238-4002.</td>
</tr>
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#### WYOMING

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<tr>
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<tbody>
<tr>
<td>600</td>
<td>Principles &amp; Techniques of Cadastral Mapping</td>
<td>Cheyenne</td>
<td>September 3–5, 2014</td>
<td>The Wyoming Chapter of IAAO sponsors the offering listed above. For more details, contact Scott Winter 414/238-4002.</td>
</tr>
</tbody>
</table>
For more information about sponsoring IAAO classes contact Education Manager Jean Spiegel, spiegel@iaao.org. Please contact the individual coordinator listed for each state's offerings for enrollment/registration information.

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

101—Fundamentals of Real Property Appraisal
Casper, September 22—26, 2014

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

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

BY COURSE

Course 101—Fundamentals of Real Property Appraisal
September 15—19, 2014, Alabama (Montgomery)
September 15—19, 2014, Kentucky (Frankfort)
September 22—26, 2014, Wyoming (Casper)
October 13—17, 2014, Texas (Austin)

Course 102—Income Approach to Valuation
August 18—22, 2014, Kentucky (Frankfort)
August 18—22, 2014, Kansas (Wichita)
August 18—22, 2014, Wisconsin (Milwaukee)
September 8—12, 2014, Texas (Houston)
September 8—12, 2014, Connecticut (Rocky Hill)
September 15—19, 2014, Minnesota (Plymouth)
September 15—19, 2014, Indiana (Huntington)
September 29—October 3, 2014, Vermont (White River Junction)

Course 112—Income Approach to Valuation II
September 8—12, 2014, Kansas (Olathe)
September 8—12, 2014, Arkansas (Little Rock)
October 20—24, 2014, Wyoming (Cheyenne)
October 27—31, 2014, Ohio (Moriae)
November 17—21, 2014, Tennessee (Brentwood)

Workshop 252—Valuing Property Affected by Environmental Contamination
September 17—19, 2014, Wyoming (Casper)

Workshop 151—National USPAP
September 30—October 2, 2014 Indiana (Valparaiso)
October 13—14, 2014, Texas (Houston)

Workshop 191—National USPAP 7-Hour Update
September 29, 2014, Kansas (Wichita)
October 15, 2014, Texas (Houston)
November 3, 2014, Ohio (Canton)

Course 201—Appraisal of Land
September 8—12, 2014, Kansas (Olathe)
September 8—12, 2014, Arkansas (Little Rock)
October 20—24, 2014, Wyoming (Cheyenne)
October 27—31, 2014, Ohio (Moriae)
November 17—21, 2014, Tennessee (Brentwood)

Course 301—Fundamentals of Mass Appraisal
October 20–24, 2014, Indiana (Sellersburg)
November 3–7, 2014, Arizona (Phoenix)
November 17–21, 2014, Texas (Austin)

Course 311—Residential Modeling Concepts
October 13—17, 2014, Kansas (Wichita)
October 20—24, 2014, Tennessee (Knoxville)
October 20—24, 2014, Minnesota (Plymouth)

Course 312—Commercial/Industrial Modeling Concepts
November 3—7, 2014, Massachusetts (Needham)

Course 331—Mass Appraisal Practices and Procedures
August 18—22, 2014, Kansas (Olathe)
November 3—7, 2014, Texas (Houston)

Course 400—Assessment Administration
August 18—22, 2014, North Carolina (Chapel Hill)
September 15—19, 2014, Kansas (Wichita)
October 6—10, 2014, Texas (Austin)
December 1—5, 2014, Indiana (Indianapolis)

Course 402—Tax Policy
October 6—10, 2014, Missouri (Blue Springs)

Workshop 452—Fundamentals of Assessment Ratio Studies
September 3—5, 2014, Wyoming (Cheyenne)
November 10–12, 2014, Texas (Houston)

Course 600—Principles & Techniques of Cadastral Mapping
November 3—7, 2014, Tennessee (Brentwood)

A cutting edge guide to high performance homes!

Residential Green Valuation Tools explores the six features that make a home green—proper siting, water/energy efficiency, indoor air quality, materials, operations and maintenance.

This new book:
• is a comprehensive overview of the valuation of high-performance homes;
• contains case studies illustrating common scenarios and valuation problems; and
• provides tips for appraising Energy Star homes, passive solar houses, solar photovoltaic systems and net-zero energy homes.

Price: $60*; AI price: $50* | Available in print and digital formats.
* Plus shipping and handling.

Order now: www.appraisalinstitute.org/store
The GIS/CAMA Technologies Conference educational program is developed from submissions received through the Call for Presentations.

The 2015 Conference Planning Committee welcomes the submission of papers, complete sessions, discussion panels, and lightning talks. Presentation topics are not limited to suggested topics. All abstract submissions will be reviewed and considered regardless of topic.

Presentations that market specific products and services are not acceptable. Abundant exhibit and sponsorship opportunities are available during the conference.

Accepted presenters must submit either a formal paper (preferred) or a presentation with notes (e.g., PowerPoint/Prezi) during the conference for inclusion in the proceedings. The session moderator will collect papers and presentations on a thumb drive.

Accepted presenters must register and pay the regular conference registration fee. Acceptance as a presenter does not register you for the conference—registration fees are required.

For additional information, go to IAAO.org under Events → GIS/CAMA Conference.

Submit abstracts online at http://www.urisa.org/forms/gis-cama-abstract-submission.

The GIS/CAMA Technologies Conference is sponsored by the International Association of Assessing Officers and the Urban and Regional Information Systems Association.

GIS/CAMA CALL FOR PRESENTATIONS

Abstracts due Monday, September 22, 2014

19th Annual GIS/CAMA Technologies Conference • March 2–5, 2015
Renaissance Oklahoma City Convention Center Hotel • Oklahoma City, OK

Suggested Topics

GIS Technologies

Integrating GIS & CAMA Data (object-level/sub-parcel data possibilities)

Using Assessor’s CAMA Data and GIS for Emergency Planning

Creating and Analyzing Building Sketch Data

Parcel/Cadastral Mapping

Using GIS for Subparcel Inventory Valuation

Interagency Data Sharing and Cooperation

Victoria, Australia
Patrick McNulty

Ontario, Canada
Graham Adams
Heidi Adams
Ardell Charles Bardwell
Tammy Beaton
Chris Kandelas
Joseph Michael McFadden
Maria Page
Michael Quiachon
Garth Rickwood
Robin Rivest
Steven A. Roes
William J. Semenuk
Jeremy Taylor

Hong Kong
Chi-hung Tsui

Arizona
James P. Conley

Arkansas
Dennell Lynn Davis
Karla M. Hutchens
Daniel Shepherd
Shasta N. Smith

California
Don H. Gaekle
Lou Gutierrez
Jeffrey Olson
Mark R. Thomas

Florida
Michael A. Pratt

Georgia
Dana Eaton
Dan Smith

Hawaii
Kekoa J. Cashman
Tracy L. Culbertson
Dreu D. DeCastro
A. Lewis Dela Cruz
James Y. Kurokawa
Seiko J. Machida
Eddie R. Manzano
Toni L. Ogasawara
Tammy Pojas
Kari K. Stockwell
Scott A. Wells

Indiana
Gordon “Lew” Lewis Wilson

Louisiana
Margaret J. Burns

Michigan
Cheryl Lovely
Joshua Simmons

Nevada
Briana Johnson
Brian Lemons
Suki Peterson
John Stuhmer
Frederick Van Dover

New Jersey
Deborah Fox

New York
Richard D. Tarver

North Carolina
David D. Duty
John “Tony” A. Simpson

Pennsylvania
Nikole Adams
J.R. Divine

Virginia
Steven L. Burkett
Randall Jonason

Wisconsin
Daniel Robert Storm

GIS/CAMA CALL FOR PRESENTATIONS

Abstracts due Monday, September 22, 2014

19th Annual GIS/CAMA Technologies Conference • March 2–5, 2015
Renaissance Oklahoma City Convention Center Hotel • Oklahoma City, OK

The GIS/CAMA Technologies Conference educational program is developed from submissions received through the Call for Presentations.

The 2015 Conference Planning Committee welcomes the submission of papers, complete sessions, discussion panels, and lightning talks. Presentation topics are not limited to suggested topics. All abstract submissions will be reviewed and considered regardless of topic.

Presentations that market specific products and services are not acceptable. Abundant exhibit and sponsorship opportunities are available during the conference.

Accepted presenters must submit either a formal paper (preferred) or a presentation with notes (e.g., PowerPoint/Prezi) during the conference for inclusion in the proceedings. The session moderator will collect papers and presentations on a thumb drive.

Accepted presenters must register and pay the regular conference registration fee. Acceptance as a presenter does not register you for the conference—registration fees are required.

For additional information, go to IAAO.org under Events → GIS/CAMA Conference.

Submit abstracts online at http://www.urisa.org/forms/gis-cama-abstract-submission.

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Maine Association of Assessing Officers
Annual Fall Conference
September 3–5, 2014
Sebasco Harbor Resort, Maine
maineassessors.org

International City/County Management Association
100th Annual Conference
September 14–17, 2014
Charlotte, North Carolina
icma.org/en/icma/events/conference/welcome

Minnesota Association of Assessing Officers
Annual Fall Conference
September 21–24, 2014
Duluth, MN
www.mnmaao.org

Iowa State Association of Assessors
Annual Fall School and Conference
September 28–October 1, 2014
Desmoines, IA
www.iowa-assessors.org

Institute of Revenues Rating & Valuation (IRRV)
Annual Conference and Exhibition
October 5–10, 2014
Telford, England, United Kingdom
www.irrv.net

Saskatchewan Assessment Appraisers Association
Annual Workshop and Annual General Meeting
October 6–8, 2014
Regina, Canada
http://www.saskaaa.ca/

Virginia Association of Assessing Officers
Annual Conference
October 9–10, 2014
Norfolk, VA
http://vaao.org

Society of Professional Assessors and International Property Tax Institute
SPA 50th Anniversary Celebration
October 24–25,2014
Omni Providence, Providence, RI
www.societyofassessors.org

Submit event information with name, date, place, and contact information to bennett@iaao.org.

Facing assessment appeals on department stores?
Ask us about our expertise in this specialized area.
WE CAN HELP!!
Peter F. Korpacz, MAI, CRE, FRICS
Korpacz Realty Advisors, Inc.
Litigation, Valuation & Counseling
301.829.3770 • pkorpacz@korpaczra.com

Need Experts?
Looking for expert help? Go to the IAAO Vendors & Consultants Directory to get the information you need.

- Almy, Gloudemans, Jacobs & Denne
- Appraisal Institute
- DEVNET, Incorporated
- EagleView Technologies/Pictometry
- International Association of Assessing Officers
- Local Government Services International
- Narrative 1 Software
- O’Connor Consulting, Inc.
- Pickett & Company, Inc.
- Spatialest
- TEAM Consulting, LLC
- Thomson Reuters
- Tyler Technologies, Inc.
- Vision Government Solutions
- ZillionInfo
Scholarships Anyone?

Would you like help paying for an education course? Or maybe a little extra money could help you attend the Annual Conference. No matter what the situation, IAAO may be able help. We have several scholarships available, including:

IAAO Scholarship Fund
(The maximum amounts awarded for this fund have recently been increased.)

Barbara Brunner Scholarship Fund

Jeff Hunt, CAE, Memorial, Candidates Trust

Timothy N. Hagemann Memorial Membership Trust

Friends of the Paul V. Corusy Library Trust

IAAO Hardship Grant

For more information about all the scholarships available, and to apply, please visit the Education section of IAAO.org.

IAAO Publications

- **Fundamentals of Mass Appraisal**
  This volume contains everything you need to know to develop a mass appraisal system, build and calibrate models, and conduct a revaluation.

- **Property Assessment Valuation, Third Edition**
  An introductory text on assessment administration and basic appraisal principles.

- **Fundamentals of Tax Policy**
  This text explores concepts and philosophy of taxation, underlying systems for taxation, and effects of taxation.

- **Assessment Administration**
  This book covers the three pillars of IAAO: administration, tax policy, and mass appraisal. It provides the information needed to set up and manage a successful assessor’s office and understand basic principles of an ad valorem system.

- **Fundamentals of Industrial Valuation**
  This text provides a basic understanding and overview of the procedures and practices necessary to appraise industrial properties.

  This practical guide has been written to assist assessors, candidates for the Assessment Administration Specialist (AAS) designation, and jurisdictions seeking the Certificate of Excellence in Assessment Administration. It also can be used to document best practices when examining various office procedures. In the fourth edition the chapter on mapping has been updated.

Visit the IAAO Marketplace at IAAO.org to find out more about IAAO publications.
Congratulations New Designees

Jill Little, AAS, received the Assessment Administration Specialist designation in May 2014. Little serves as the Deputy Auditor for Defiance County in Defiance, Ohio. She has held that position for 19 years. Little attended Northwest State and received an associate’s degree in accounting. She is a member of the Noble Township Zoning Board and joined IAAO in 2013.

Derek Dubbe, RES, received the Residential Evaluation Specialist designation in May 2014. Dubbe serves as an Appraiser Supervisor for Arlington County in Arlington, Virginia. He has held that position for five months. Dubbe began his career with Arlington County as a Data Technician and also worked as an Appraiser. He attended Christopher Newport University and earned a bachelor’s degree in business management. Dubbe is an active sports enthusiast who loves the outdoors, including white water kayaking. Dubbe joined IAAO in 2011.

Dwayne Raphael, CMS, received the Cadastral Mapping Specialist designation in May 2014. Raphael serves as the GIS Coordinator for Hancock County in Bay St. Louis, Mississippi. He has held that position for 11 years and previously served as a Field Appraiser. Raphael attended the University of Southern Mississippi and earned a bachelor’s degree in geography with emphasis in geographic information technology. He is a licensed appraiser, is a member of the Mississippi Chapter of IAAO, and has attended numerous ESRI courses. Raphael joined IAAO in 2011.

Mark E. Wyers, RES, received the Residential Evaluation Specialist designation in May 2014. Wyers serves as a Valuation Specialist/Senior Analyst for the Pulaski County Assessor’s Office in Little Rock, Arkansas. He has held that position for two years and previously worked in customer service, field work, and valuations. Wyers attended the University of Arkansas and received a bachelor’s degree in music. He is a member of the Performance Audit and Ratio Studies Committee through the Arkansas Assessment Coordination Department and joined IAAO in 2013.

Ronald E. Tidwell, III, RES, AAS, received the Assessment Administration Specialist designation in May 2014. Tidwell received the Residential Evaluation Specialist designation in 2011. He serves as a CAMA Support Officer for the Sedgwick County Appraiser’s Office in Wichita, Kansas. Tidwell has held that position for four years and previously worked as Residential Appraiser I & II. He attended Cypress Springs High School. Tidwell is a member of the South Central Kansas Chapter of IAAO and is currently serving as President. He joined IAAO in 2007.

Paul Humble, RES, AAS received the Assessment Administration Specialist designation in June 2014. Humble received the Residential Evaluation Specialist designation in 2011. He serves as Deputy Assessor for the Polk County Assessor’s Office in Des Moines, Iowa. He has held that position for 21 years. Humble previously worked as an Appraiser for the Johnson County, Kansas Appraiser’s Office and as Deputy Assessor for the Des Moines City Assessor’s Office. He attended Kansas State University and earned a bachelor’s degree in business administration. Humble is a member of the Timothy Hagemann Memorial Scholarship Committee and is currently serving as chairman. He is a member of the Iowa State Association of Assessors, Institute of Iowa Certified Assessors, and a state certified residential real estate appraiser. Humble joined IAAO in 1988.
The pace of the United States economic recovery from the last recession continues to improve with consistent job and retail sales growth. Despite lackluster GDP growth, concerns about the quantity of job growth and uneven housing growth, most economists forecast continued positive economic growth. By mid-September when the webinar will be presented, the near-term course of economic growth should be clearer. A big “fly in the ointment” will be the upcoming midterm elections in November. That outcome will likely have consequences for the economy, which may be somewhat evident by mid-September.

Mr. Korpacz will summarize economic conditions and their impacts, both recent and forecast, on real estate space and transaction markets for various markets and property type.

From this webinar you will learn

- The likely direction of near-term economic growth in the United States.
- What impacts the November mid-term election results may have on the economy and real estate markets?
- When the U.S. economy is likely to enter its next expansion phase?
- Of all the useful economic data, which ones give us the best heads upon the direction of economic growth?
- The recent historical and near-term forecast of space market and transaction market trends, including transaction volumes and cap rates.
- Whether the low interest rate environment is coming to an end? If so, can the near-term refinancing backlog be accommodated; thus, deflecting major additions to the distressed property inventory?
- Who are the most active investor types?
- Where cap rates are heading?

Most webinars earn 2.0 continuing education credits
IAAO is the internationally recognized leader for mass appraisal standards. Through your membership in IAAO, you have access to wide array of valuable benefits designed to enhance professional knowledge and career opportunities:

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

Why would you not want to join?

Michael Flynn Elected MAAO President

Newton Commercial Assessor Michael Flynn, MAA, was recently elected by the Massachusetts Association of Assessing Officers as president for the 2014/2015 term. He assumed the position on July 1.

Flynn has been the Commercial Assessor in Newton for the past 6 years. Previously he was the Chief Assessor for the Town of Framingham for almost 14 years and Director of Assessing with the Town of Plymouth for 3 years. He started his career with the City of Boston Assessing Department, for 7 years.

Flynn has been very active in his profession and served as President of MAAO during its reorganization in 2008. In addition he was a member of the Executive Board for many years.

Flynn served as Chairman of the MAAO By-Law Committee; Chair of the MAAO Appellate Tax Board Committee; and a member of the MAAO Ethics Committee. He lists among his accomplishments overseeing the major reorganization of MAAO during his first term as president.

Among his awards are the Past President’s Award from MAAO and the Sherry Vermilya Award from the Northeast Regional Association of Assessing Officers.

Richard “Rich” S. Piel


Piel joined IAAO in 2005 and worked for the King County Department of Assessments. He was a resource for the profession, and had been slated to speak at the IAAO 2014 Annual Conference (“Modeling Residential Values Using Response Surface Analysis”). IAAO is sorry to announce his death and that he will no longer be able to share his knowledge with colleagues.

Piel will be greatly missed. Those close to him will remember his love for his family and that he was always kind and friendly. Piel is survived by his wife, daughter, sister, brother, and father. A celebration of his life will be held at a later date. The family requests memorial donations be made to the Seattle Cancer Care Alliance or Fred Hutchinson Cancer Research Center.

In Memoriam

Richard “Rich” S. Piel

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CALL FOR ARTICLES AND WEBINARS

• Automated valuation models
• Open source resources
• Safety procedures in the field
• Disaster response

To submit articles contact Chris Bennett, bennett@iaao.org.
To submit webinar ideas contact Robin Parrish, parrish@iaao.org.

Not a member of IAAO?

Join now and save on conference registration and more.

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

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• Discounts on IAAO books and multimedia in the Marketplace

Why would you not want to join?
It’s a Party and You’re Invited to Join in the Celebration of IAAO’s 80th Anniversary!

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

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

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

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

Announcing IAAO CAREER CENTER at IAAO.org

JOB SEEKERS

YOUR NEXT CAREER OPPORTUNITY COULD BE CLOSER THAN YOU THINK.

- **Access** to high quality, relevant job postings.
- **Personalized job alerts** notify you of relevant job opportunities.
- **Career management**—Complete control over passive or active job search. Upload multiple resumés and cover letters, add notes on employers, and communicate anonymously.
- **Anonymous resume bank** protects confidential information. Your resumé is visible to employers. Your identity and contact information remains confidential until you reveal it.
- **Value-added benefits** such as career coaching, resumé services, education/training, articles and advice, resumé critique and writing, and career assessment test services.
- **Employer benefits** too. High return on ad dollars, targeted search capabilities, access to job board networks, stored messaging, and user-friendly templates.

IAAO.org
Interactive 80th Anniversary Displays at Conference

When I was a kid, I spent a lot of time at my grandmother’s house. One of my fondest memories is sitting at her kitchen table, reading the comics from the Sunday paper. Occasionally, as we were checking out at the grocery store, I was able to convince my mom to buy some Silly Putty. Whenever that happened, I would eagerly look forward to visiting grandmother on Sunday, because I knew I could take my Silly Putty, smoosh it onto the comics to pick up the ink, stretch it, and then make the comics do absolutely hilarious things. What can I say, I’m easily entertained.

If you have similar childhood memories, you may enjoy visiting the IAAO 80th Anniversary displays in the exhibit hall at the Annual Conference this year. There will a “Funny Papers” exhibit, complete with Silly Putty and assessment cartoons printed on newsprint, where you can smoosh the putty onto the cartoons to your heart’s content.

Speaking of remembering, what is your favorite IAAO memory? Post it on the Memory Wall. A large display will be available, along with memory papers and stickers, where you can jot down a favorite memory and post it on the wall for all to enjoy. If you have a photo or two that capture a favorite IAAO moment, bring those as well. (Photos that include 1950s poodle skirts, 1970s bell-bottom pants, or 1980s huge hair are especially encouraged.)

The final component of the anniversary exhibit promises to be extremely memorable and, quite possibly, highly entertaining. A green screen will be set up in the exhibit hall, where you can have your picture taken. Several different backgrounds will be offered, ranging from a fairly sedate and professional 80th Anniversary Conference background to a scene from a cartoon with an angry mob chasing the assessor out of town. All participants will receive a printed photo, as well as the option to have the photo texted to their phone. Facebook may experience a great deal of assessment-related photos during this time.

Hub and Learning Lab

Another new feature of the exhibit hall this year will be the Hub and Learning Lab. Presentations will cover a wide range of topics, such as stress management, yoga and self-defense, as well as information on membership benefits and professional designations. These presentations are an exciting addition to the exhibit hall offerings and will add another level of information to the conference experience.

By presenting not only the special displays and exhibits celebrating IAAO’s 80th anniversary but also the new offerings at the Learning Lab, the intent is to create a truly memorable occasion for all conference attendees. Celebrate the rich history of the association, and generate memories to take with you into a bright future. If you haven’t already registered for the conference, do whatever you can to get there. Making memories, learning new things, and seeing friends, new and long-time, is something you can take with you wherever you go. And, as my grandma used to say, “See you in the funny papers!”
Stop by IAAO Conference booth 301 to discover new and improved ways to integrate Pictometry® Intelligent Images® into your assessment workflow.

**CONNECTAdmin™**
Learn about the power of Pictometry imagery and analytics in the new CONNECT platform. This is a must see event.

**CONNECTAssessment™**
Gain fair and equitable valuations, by increasing ROI and productivity through the new CONNECTAssessment tool.

**MOBILEAssessment**
Connected or disconnected this new mobile application for the assessment community is a game changer, increasing productivity and syncing with leading CAMA systems.

Visit [www.pictometry.com/CONNECTclassroom](http://www.pictometry.com/CONNECTclassroom) to find out details and classroom schedule.