The Greek "Property Tax"
Gregory J. Lafakis, Esq., CAE
SEASON'S GREETINGS

FROM IAAO HEADQUARTERS

IAAO Staff wishes our members a safe and happy holiday season. We hope to have the honor to meet each and every one of you in person when Kansas City hosts the 2012 Annual Conference.

The Adler Building, built in 1908 for Isadore Adler, is the current headquarters of IAAO. Located in Kansas City’s Historic Garment District the building has been home to Adler’s Fure, Missouri Hat Works, Kansas City Custom Garment, as well as the White Church Recording Studio.

Painting by John Michael Weatherford, 2011
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The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.
From the President

Bruce Woodzell

Farewell! a word that must be, and hath been - A sound which makes us linger; - yet - farewell!

—Lord Byron

Happy Holidays IAAO Members,

Fall is in the air, the leaves are at their peak, and the skies in Virginia seem much bluer this year. Did I say Fall? Has this year really passed by this quickly? Looking back, it seems like only yesterday that I was writing my first Fair & Equitable message.

In last month’s message, I indicated that Fall Leadership Days committee meetings had just ended. Committee reports from that meeting are included in this issue on pages 18–23. It is amazing how much IAAO committees accomplish each year. Please read about the many activities our volunteers are involved with that benefit IAAO members.

A new committee is coming into existence in 2012, the Chapters and Affiliates Committee. Its purpose is to support the mission and commitments of IAAO by fostering strong relationships with chapters and affiliates. The committee will carry out a program of ongoing communication with chapters and affiliates that raises the association’s profile, ensures awareness of our resources, and identifies the needs and concerns of chapters and affiliates. I am excited to see how this committee will enhance relationships with IAAO chapters and affiliates over the next few years.

Also, the long-awaited Fundamentals of Mass Appraisal book is published and available in the IAAO online Marketplace. This book is part of an ongoing multi-year project that includes rewrites of the entire IAAO mass appraisal curriculum. Now that the book is published, additional course rewrites can proceed until the entire program has been updated. This is very positive news for IAAO and its members. IAAO continues to update its educational offerings and is expanding its distance learning offerings in 2012.

A new “green” choice for receiving F&E is now available to members. Members can choose to opt out of receiving F&E Print Edition and instead access just the F&E Digital Edition online. An explanation of how to make this choice is on page 27 of this issue. Members who want to continue to receive F&E Print Edition do not need to do anything. They will continue to get the print edition as usual. The choice adds new meaning to, “Where do you read F&E?”

All things considered, IAAO is preparing itself well for the coming year and beyond.

The wonderful experiences that have occurred during my five years of service on the Executive Board, culminating with the end of my Presidential term, are memories beyond compare. How blessed I have been as I traveled to all parts of the world and had the opportunity to meet so many genuine, caring, generous people. From Australia, to Canada, to Korea, to Russia, and my beloved United States, each experience has been so rewarding for me.

I owe a sincere debt of thanks to the many people who helped me during (continued on page 16)
The current economic downturn is being felt globally. All sectors of the economy are feeling the pinch, especially government. Nowhere are the pressures on governmental finances more keenly felt than in Greece, where governmental debt and expenditures vis-à-vis governmental revenues are threatening not only Greece but also the stability of the European Union if not the worldwide economy.

For more than a year now, Greece has been the focal point of economic concern. In order to avoid a default of Greece’s debt and the catastrophic effects that would ensue, the Greek Government has undertaken fiscal reforms and new legislation designed to bolster governmental revenues and diminish governmental expenditures. So it was with great fanfare that the world found out about the newly enacted Greek “Property Tax.”

A "Duty" or "Privilege" Tax

The new tax measure is technically a tax on property, but it is not a “property tax” as we know it in North America. It is certainly a broad-based tax measure, but it is more of a “duty” or a “privilege” tax. It is not an ad valorem tax on wealth accumulated in property or even real estate. It is a duty. A duty is an obligation or, literally, a thing owed. It stems from the root idea of an obligation to serve or give something in return. The new tax measure also appears to be a “privilege” tax on the privilege of having a home provided with electricity. Remember that the main electric utility provider in Greece is owned by the Greek Government. The new tax measure has been legislatively styled “Special Duty on Buildings Powered by Electricity.”

The new measure was passed by the Greek Parliament on September 27, 2011, and takes effect for calendar years 2011 and 2012. Word is that it may be extended through 2014. The passage of the new tax was met with immediate and intense opposition from the Greek people, who have been besieged by numerous severe austerity measures in recent months. Although these measures are undoubtedly required by the unbalanced fiscal milieu, they are hard for the Greek people to tolerate.

Those of us who maintain ties and own improved properties in Greece are also concerned. Greece freely allows nonresident foreigners to own property in Greece. The calculation of the new tax, its collection, and its enforcement are of vital interest to these nonresident owners.

Little is known about the new law, which was announced in the official Gazette on October 3, 2011. The details are to be determined by ministerial decisions, which have not yet been fully published. However, enough information is available to give one a picture of what is to come.

Tax Connected to Electricity Service

The special property duty is to be levied against any residential or commercial building that is connected to electric power or was connected on September 17, 2011 and that is also subject to the Municipal Real Property Duty, which is a similar duty in effect since 1993 and is paid to the municipal government. Attempted avoidance of the tax for 2011 by disconnecting the electric service will fail if electricity was provided to the building prior to September 17, 2011.

The owner of the building on September 17, 2011, is liable for the duty imposed in 2011. The owner of the building on April 28, 2012, is liable for the duty imposed in 2012. Co-owners on those dates are liable for their
proportionate share. If the building is leased, the tenant is liable for the special property duty and then can deduct it from rent payments.

Collection of the special property duty will be administered by the electric company (i.e., the Public Power Corporation [PPC] and/or other providers of electricity); customers will find the levy on their electric bills.

Customers will see the first of two installments on their December 2011 bills. Failure to pay the special property duty will result in the electric company’s cutting off the electric service, and if the duty is not paid, it will be transferred to the tax office for collection. The tax office will initiate collection procedures within 4 months after notification by the electric utility providers that electric power has been terminated for nonpayment of the special duty.

**Formula for Calculation of Tax**
This special property duty is calculated by a three-variable formula. The first variable is the size of the property in square meters or, more correctly, the size of the lighted area on each electric utility bill. The second variable is the location of the property. This is a zone that has had an official zone rate applied to it. This zone rate appears to be a rating of the affluence of a particular zone. The zone rate assigned determines the rate per square meter. The rates, expressed as euros per square meter, for each zone price are shown in table 1. The final determinant is the age of the building; an age multiplier is assigned as shown in table 2.

The calculation of the special property duty owed is a simple multiplication of the three variables. For example, an 8-year-old house with 80 square meters of lighted area in a village with an assigned zone rate of 525€ will owe a special property duty of $80 \times 4 \times 1.20 = 384€$.

As is usual with most tax measures, exemptions and special considerations are attached to the legislation, as follows:

1. There are exemptions for the electricity bill for communal areas of apartments and hotels (only communal areas) and for agriculture and industrial buildings.

2. Unemployed persons, disabled persons (a disability rate of more than 80 percent, which is certified by a public hospital), and large families (more than 3 children younger than 18 years) with a certain income level (less than 30,000€) are eligible for the lowest rate of 0.50€ per square meter, only if

   - The property is less than 120–200 square meters.
   - The property is located in non-affluent areas where property zone rates are less than 3,000€.
   - The property has an objective value less than 150,000€.
   - If a property owner resides in Greece, he or she must pay taxes on worldwide income. If a property owner does not reside in Greece, he or she pays taxes on only the property in Greece.

3. Other exemptions are for properties owned by charitable legal entities, sports clubs, certain religious organizations, as well as the Greek State.

There are also procedures for correcting the size of the building, the only variable that can be easily contested. This adjustment requires the filing of a form along with the latest electric bill, a building permit or similar legitimate document, and a recent topographic survey.

**Legal Challenges**
Meanwhile, there have been many recent amendments to the collection procedure and, predictably, several
legal challenges to the procedures and the tax itself. To refine the assessment procedure and to cope with the significant errors in the data used for the calculation of the new duty, the PPC and the other electricity suppliers will ask the municipalities to correct the data in their databases in collaboration with taxpayers. In the event that correction of the data results in excess duty payments, the excess paid will be used as a set-off to the next installments. Consideration is also being given to more installments being allowed for the duty that is to be billed and collected in 2012.

On the litigation front, there will be a hearing on December 2, before the highest Greek administrative court, on a challenge to the constitutionality of the new duty. The several grounds on which the constitutionality of this duty is being challenged are that it is contrary to the principles of proportionality (Article 25 of the Greek Constitution: “The rights of man as an individual and as a member of the society are guaranteed by the State and all agents of the State shall be obliged to ensure the unhindered exercise thereof”); equality (Article 4 of the Constitution: “All Greeks are equal before the law”); free development of the personality (Article 5 of the Constitution: “All persons shall have the right to develop freely their personality and to participate in the social, economic, and political life of the country, insofar as they do not infringe the rights of others or violate the Constitution and the good usages”); and that it offends human dignity (Article 2 of the Constitution: “Respect and protection of the value of the human being constitute the primary obligations of the State”). These provisions generally form the basis for constitutional attack of revenue measures.

Additionally, a civil court has issued a temporary injunction against the public utility and other electric service providers to prohibit cutting off electric service to a nonpaying taxpayer. The basis on which the injunction was issued was the discovery of significant errors in the calculation of the duty in the electricity bills regarding building areas, the zone value of properties, and the age of the buildings. The source of many of the inaccuracies has been found to be the data that the municipalities have transmitted to the electricity suppliers. These data were utilized to calculate the previously imposed municipal service tax. Due to the very low municipality tax (which was assessed on electricity bills and was computed in the same manner using the age, area, and zone value of the property), no taxpayer took the time to verify the data used to calculate the municipality tax even though it was listed on the electricity bills. Because the amounts of the new duty are significantly higher, more attention is being paid to the data and numerous errors are being found.

Finally another legal issue has recently been raised. The question presented is whether consumers can make separate deposits to the Deposits and Loans Fund in favor of the PPC and the other electricity suppliers in order to effectively pay the electricity bill without paying the new duty assessed with the electricity bill. Ancillary to such a question is whether the PPC and the other providers could then cut off the electric service. The Greek Council of State has ruled that the Deposits and Loans Fund should not accept such deposits since deposits authorized by its scope of operations refer only to claims/payments of private arrangements and in the specific case there is no authorization to accept any such other payments.

**Time Will Tell**
As utility bills began arriving in early November, the continued public opposition to austerity measures including new taxes had resulted in a collapse of the Greek Government and a formation of a new coalition government along with a new prime minister on November 11, 2011. There were still rumblings of civil disobedience regarding the new tax measure, and it was reported that sales of portable generators in the country were skyrocketing.

The newly formed government received a vote of confidence and immediately began discussing the 2012 budget. Although austerity measures have been implemented over the past two years, Greece’s budget deficit in the first 10 months of 2011 widened 11 percent, to 20.1 billion Euros from 18.1 billion Euros a year earlier, according to preliminary figures. The new government is reportedly moving forward with further austerity measures, while unions have threatened a general strike when the 2012 budget is voted on in parliament.

Time will tell whether these efforts will work to meet Greece’s deficit goals and increase public revenue. Time will also tell whether this and other austerity measures will be accepted by the Greek people. The two concepts are inexorably intertwined.

**Acknowledgments**
The author gratefully acknowledges the information and assistance obtained from Marina Allamani and Myrto Stavrinou of the law firm of, Zepos & Yannopoulos, Athens, Greece, and Effie Psaraki, of Kitaimoemporiki Crete Real Estate Agency, Crete, Greece.

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Beginning September 1, 2011, Fannie Mae and Freddie Mac “will require appraisals to be completed using the field-specific standardization requirements” (Fannie Mae and Freddie Mac Uniform Appraisal Dataset Specification, Field-specific Standardization Requirements, Document Version 1.1, p. 4) contained within the UAD. Both GSEs worked together on the UMDP to produce the UAD, as well as the UCDP, through which electronic forms will be delivered.

Okay, enough of that. As a local assessor, you may be asked about the Uniform Appraisal Dataset (UAD). This is a product of a project called the Uniform Mortgage Data Program (UMDP), which was carried out under the direction of the Federal Housing Finance Agency (FHFA). It involved joint work by the Federal National Mortgage Association (FNMA, commonly referred to as Fannie Mae) and the Federal Home Loan Mortgage Corporation (FHLMC, commonly referred to as Freddie Mac). Both entities are government-sponsored enterprises, or GSEs. (A government-sponsored enterprise [GSE] is a financial services corporation created by the U.S. Congress. Its function is to enhance the flow of credit to targeted sectors of the economy and to make those segments of the capital market more efficient and transparent. The desired effect of GSEs is to enhance the availability and reduce the cost of credit to the targeted borrowing sectors: agriculture, home finance, and education.)

The UAD is designed to be used by appraisers who submit appraisal reports to GSEs using the Uniform Collateral Data Portal (UCDP). This portal is intended to enhance the electronic transfer of such reports through use of new XML (extensible markup language) standards contained within the UAD and of error checking as part of the transmission process. Vendors that supply forms and software for use by single-property appraisers have been scrambling to comply with the requirements.

Assessors should become familiar with the UAD in order to understand the information on the forms they receive in the hearing and appeals process, such as the Uniform Residential Appraisal Report (URAR) form. Single-property appraisers should be using forms that meet the UAD standard, which means assessors will be seeing them in the appeals process within the next few months. The Field-Specific Standardization Requirements describe the data to be included in a field, the format that is acceptable, and, in some cases, acceptable alternative data choices.

Another reason to understand the UAD is to identify those single-property appraisers who actually know and use that dataset. If the UCDP works as advertised, for the first few months it will issue a warning when field specifications are violated. After that, the violations will result in fatal errors that will have to be corrected for the appraisal transmission to be successful. Such an error in a URAR field will eventually reflect the competence of the appraiser and/or the quality of program the appraiser is using to complete the form. These warnings and validations will occur in required fields, not in instruction fields in the UAD.

This article presents a brief overview of the URAR, indicating the field formats and whether the fields are required or instructions. Only the fields that are shaded are covered in the UAD specifications.

Subject Required Fields (see figure 1)

- The address fields are all text. The State field must contain the post office abbreviation for the state, and the Zip Code must be either the 5-digit or the ZIP+4 code.
- An “x” is to be placed in only one box next to Occupant, representing the occupancy of the main dwelling.
- An “x” is used to indicate that the subject property is located in a Planned Unit Development (PUD).
- The total amount of any fees exacted on the subject property by a homeowners association (HOA) should be reflected in whole dollar amounts and an “x” placed in the appropriate box for frequency of payment.

**Figure 1. Subject fields of Uniform Residential Appraisal Report**
Subject Instruction Fields
- County is simply a text field.
- Assessor’s Parcel Number is also a text field with no specific formatting.
- Tax Year should be entered as a 4-digit year, and Taxes should be entered in whole dollars.
- Neighborhood Name is a text field with no specific formatting.
- The Special Assessments field is meant to contain the whole dollar sum of all special assessments on the property.

Contract Required Fields (see figure 2)
- Indicate with an “x” in the appropriate box whether the contract for sale was analyzed. The appraiser must select from one of the following sale types:
  - REO sale
  - Short sale
  - Court-ordered sale
  - Estate sale
  - Relocation sale
  - Non-arm’s-length sale
  - Arm’s-length sale.
  
  The appraiser must describe the analysis performed or the reason(s) for not performing one.

- The Contract Price is to be entered as a whole dollar amount.
- The Date of Contract is to be entered following the pattern mm/dd/yyyy.
- The appraiser should enter an “x” to indicate whether the seller is the owner of record when the transaction type is a purchase.
- The appraiser should enter an “x” in the appropriate box to indicate whether any financial assistance is to be paid by any party on behalf of the borrower. If the answer is yes, the dollar amount of assistance must be shown along with a description of the type of assistance.

Neighborhood Required Fields (see figure 3)
- The appraiser is to select one of the three choices on each of the Property Values, Demand/Supply, and Marketing Time lines.

Neighborhood Instruction Fields
- The Neighborhood Boundaries should be described as text.

Site Required Fields (see figure 4)
- If the Area is less than one acre, it should be expressed in whole numbers followed by the unit of measure, such as 2,500 sf. When the area is one acre and larger, it should be expressed as a whole number followed by no more than two decimals and “ac.”
- The appraiser must use one of the following abbreviated entries to indicate the impact of values of the View:

<table>
<thead>
<tr>
<th>Abbreviated Entry</th>
<th>Overall View Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>Neutral</td>
</tr>
<tr>
<td>B</td>
<td>Beneficial</td>
</tr>
<tr>
<td>A</td>
<td>Adverse</td>
</tr>
</tbody>
</table>

In addition to the entry above, the appraiser must enter at least one but not more than two of the following:

Figure 2. Contract fields of Uniform Residential Appraisal Report

Figure 3. Neighborhood fields of the Uniform Residential Appraisal Report

Figure 4. Site fields of the Uniform Residential Appraisal Report
When Other is selected, the appraiser must enter a short description of the view.

- For each utility service, the appraiser must place an “x” in the Public or Other box with a description when Other is selected. “None” should be entered in the description field if the utility is not present.

**Site Instruction Fields**

- Place an “x” in the box under Public or Private for the street and/or alley that abuts the property. Enter “None” if either is not present.

**Improvements Required Fields**

**Figure 5. Improvements fields of the Uniform Residential Appraisal Report**

<table>
<thead>
<tr>
<th>Code</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1</td>
<td>Recently constructed and not previously occupied</td>
</tr>
<tr>
<td>C2</td>
<td>No deferred maintenance, little or no physical depreciation, require no repairs</td>
</tr>
<tr>
<td>C3</td>
<td>Limited physical depreciation due to normal wear and tear</td>
</tr>
<tr>
<td>C4</td>
<td>Minor deferred maintenance due to normal wear and tear</td>
</tr>
<tr>
<td>C5</td>
<td>Obvious deferred maintenance and need for some significant repairs</td>
</tr>
<tr>
<td>C6</td>
<td>Substantial damage or deferred maintenance</td>
</tr>
</tbody>
</table>

- Specific language is provided to indicate the amount of work completed in the kitchen and/or bathroom(s) and the timeframe in which it was accomplished.

**Language**

<table>
<thead>
<tr>
<th>Language</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Updated</td>
<td>Little or no updating or modernization</td>
</tr>
<tr>
<td>Updated</td>
<td>Modified to meet current market expectations</td>
</tr>
<tr>
<td>Remodeled</td>
<td>Significant finish and/or structural changes</td>
</tr>
</tbody>
</table>

- Specific timeframes are also given to represent the time period in which the majority of the improvements were completed:
  - Less than one year ago
  - One to five years ago
  - Six to ten years ago
  - Eleven to fifteen years ago
  - Timeframe unknown.
Improvements Instruction Fields
- Text should be entered in the Design (Style) field to indicate the appropriate architectural description of the property.
- Check boxes are provided to indicate the type of heating and cooling equipment present in the subject property.
- The appraiser should indicate the presence of any of the Amenities listed by using the check boxes or by entering “0” when a number is requested or the text “None” when amenities are absent.

Sales Comparison Approach Section Required Fields (see figures 6 and 7)
- The Addresses for the subject and each comparable property should be entered as text and in conformity with United States Postal Service guidelines.
- Proximity to the subject should be entered in miles and up to two decimal places of fractional miles accompanied by a direction –1.75 miles NW.
- The selling, contract, or offering price should be entered in whole dollar amounts for the subject, if applicable, and each of the comparable sale properties.
- Sources for the comparable sales information must be entered for each sale:
  - When MLS is used, the MLS number must be entered.
  - Days on the market must be entered following the indicator “DOM.”
  - There should be a semicolon between the MLS and DOM entries.
- Two entries are required within the Sale or Financing Concessions section. The appraiser must select from one of the following abbreviated entries to describe the sale type:

<table>
<thead>
<tr>
<th>Abbreviated Entry</th>
<th>Sale Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>REO</td>
<td>REO sale</td>
</tr>
<tr>
<td>Short</td>
<td>Short sale</td>
</tr>
<tr>
<td>CrtOrd</td>
<td>Court ordered sale</td>
</tr>
<tr>
<td>Estate</td>
<td>Estate sale</td>
</tr>
<tr>
<td>Relo</td>
<td>Relocation sale</td>
</tr>
<tr>
<td>NonArm</td>
<td>Non-arms length sale</td>
</tr>
<tr>
<td>AmLth</td>
<td>Arms length sale</td>
</tr>
<tr>
<td>Listing</td>
<td>Listing</td>
</tr>
</tbody>
</table>

On the second line the appraiser selects one of the following abbreviated entries and enters the amount of the adjustment positive or negative:

<table>
<thead>
<tr>
<th>Abbreviated Entry</th>
<th>Financing Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>FHA</td>
<td>FHA</td>
</tr>
<tr>
<td>VA</td>
<td>VA</td>
</tr>
<tr>
<td>Conv</td>
<td>Conventional</td>
</tr>
<tr>
<td>Seller</td>
<td>Seller</td>
</tr>
<tr>
<td>Cash</td>
<td>Cash</td>
</tr>
<tr>
<td>RH</td>
<td>USDA-Rural housing</td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
</tbody>
</table>

If the type of financing is not listed, the description should fit in the space provided.
- The appraiser must use one of the following to indicate the state of the comparable sale transaction: active, contract, expired, withdrawn, or settled sale. For all but a settled sale, the entry must be followed by the month and year the action became effective. For settled sales, the entry must be an “s” followed by the month and year of settlement, a semicolon, one of the abbreviations below indicating the type of settlement, and the month and year of its completion.

<table>
<thead>
<tr>
<th>Abbreviated Entry</th>
<th>Date Status Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>c</td>
<td>Contract Date</td>
</tr>
<tr>
<td>s</td>
<td>Settlement Date</td>
</tr>
<tr>
<td>w</td>
<td>Withdrawn Date</td>
</tr>
<tr>
<td>e</td>
<td>Expiration Date</td>
</tr>
</tbody>
</table>

- The appraiser must select one of the following abbreviated entries:

<table>
<thead>
<tr>
<th>Abbreviated Entry</th>
<th>Overall Location Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>Neutral</td>
</tr>
<tr>
<td>B</td>
<td>Beneficial</td>
</tr>
<tr>
<td>A</td>
<td>Adverse</td>
</tr>
</tbody>
</table>

The appraiser must select at least one but not more than two of the following Location factors:
A description must be entered when the appraiser selects “Other.”

- The appraiser must enter one of the following ratings to identify the quality of the dwelling:

<table>
<thead>
<tr>
<th>Rating</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>Individually designed by an architect</td>
</tr>
<tr>
<td>Q2</td>
<td>Custom designed for a specific site</td>
</tr>
<tr>
<td>Q3</td>
<td>Higher quality residence built from designer plans</td>
</tr>
<tr>
<td>Q4</td>
<td>Meet or exceed requirements of applicable building codes</td>
</tr>
<tr>
<td>Q5</td>
<td>Economy of construction and basic functionality</td>
</tr>
<tr>
<td>Q6</td>
<td>Basic quality of construction and lower cost</td>
</tr>
</tbody>
</table>

- The appraiser must enter the actual age of the subject sale and comparable sale up to three digits. If the age is estimated, it must be preceded by a tilde (~).

- The appraiser must enter an overall condition rating for each comparable sale. The condition rating for the subject must match the entry previously made for condition of the improvements. Entries must come from the following set of codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1</td>
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<td>C2</td>
<td>No deferred maintenance, little or no physical depreciation, require no repairs</td>
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<tr>
<td>C3</td>
<td>Limited physical depreciation due to normal wear and tear</td>
</tr>
<tr>
<td>C4</td>
<td>Minor deferred maintenance due to normal wear and tear</td>
</tr>
<tr>
<td>C5</td>
<td>Obvious deferred maintenance and need for some significant repairs</td>
</tr>
<tr>
<td>C6</td>
<td>Substantial damage or deferred maintenance</td>
</tr>
</tbody>
</table>

- Energy-efficient items in either the subject or any of the comparables are to be entered in the Energy Efficient Items field.

- The appraiser must enter the number of off-street parking spaces associated with the subject and each of the comparable properties or “None.”

- Adjustments must be entered in whole dollar amounts when property characteristics of a comparable sale differ from those of the subject in a way that affects market value.

- The appraiser is required to place an “x” in the appropriate box to indicate whether research was done on the sales history of the subject and the comparables.

- Data sources should be clearly described for each of the transactions researched.

- Prices for prior sales of the subject and/or comparables should be shown in whole dollar amounts.
The Indicated Value by Sales Comparison Approach must be shown in whole dollar amounts.

**Reconciliation Section Required Fields (see figures 8 and 9)**

- The appraiser must select the “as is” box or one of the “subject to” boxes. Text must be added when appropriate to complete the description.
- The final opinion of value must be shown in whole dollars.
- The effective date of the appraisal must be in the format mm/dd/yyyy.
- The appraiser must enter his or her state certification or license number that is appropriate for the state in which the subject is located. The same information must be provided for the Supervisory Appraisers in those instances in which a trainee completes the appraisal. In the latter cases, “Trainee” is entered in place of the license number in the Appraiser column.
- The expiration date of the certificate or license noted above must also be entered.
- When an appraisal management company requests the appraisal, the name of that company is to be entered by Company Name. If no AMC is involved, enter “No AMC” in the Company Name blank.

For more thorough discussion of the requirements for completing the appropriate Fannie Mae or Freddie Mac forms, see the Fannie Mae and Freddie Mac Uniform Appraisal Dataset Specification, Field-specific Standardization Requirements, Document Version 1.1 and visit their Web sites: http://www.fanniemae.com/portal/index.html and http://www.freddiemac.com/sell/sec-mktg/uniform_collateral_data_portal.html.

Larry Clark, CAE, is director of professional development at IAAO.

Comments on articles that appear in *Fair & Equitable* can be sent to Chris Bennett, bennett@iaao.org. All letters to the editor become the property of IAAO and are subject to editing for length and for appropriate content.
General Discussion List—Use Value versus Market Value

Q. Seth Krupar, Helena, Montana
I am trying to gather court and board decisions from different states where the board or the court state that for special (single) purpose properties, use value is the same as market value. Any information will help and would be greatly appreciated.

A. Kathy Sands, Sioux City, Iowa
Jasper County in Iowa had a 1973 Iowa Supreme Court case that has been leaned on since to defend valuation according to special use of the property. In this case, we are talking about property built for a specific use rather than the owner’s choice of use. I haven’t read it for awhile, but that is how I remember it. It can be located in the North Western Reporter, 2d Series, Volume 210 (210 N.W.2d 587). Hope this helps.

A. Steven F. Schwoerer, Oshkosh, Wisconsin
Attached is a recent case in Wisconsin. The property owner wanted to reduce for similar reasons as you are looking at. [See original post on AssessorNET for attachment.]

A. Alan S. Dornfest, AAS, Boise, Idaho
You should look in the IAAO Standard on Valuation of Properties Affected by Environmental Contamination. We cited a number of cases on this point because it tends to be a major part of the issues related to valuation effects of contamination. I know there is, for example, a Utah Supreme Court case cited in which a contaminated residential property was used and therefore deemed to have value. Most of the cases will relate more to industrial property however. The standard is available on line at IAAO.org. Just look to the right for technical standards and follow that link. You can download it and print it.

A. Georgianna Trietley, Middletown, Delaware
In the IRWA magazine a few months ago, there was an article about use value versus market value. It was a very good article.

A. Mary Odom, IAAO Director of Library Services, Kansas City, Missouri
IRWA has an online archive of all articles free of charge at the following link: [see original post on AssessorNET for link]. You may need to copy and paste it into a browser if the link is not active. I can also send a direct link to the article if you can remember the title.

A. Steven F. Schwoerer, Oshkosh, Wisconsin
This is very timely for me. I am dealing with this issue on a property value reduction claim by a property owner based on the upgrading of an existing line and the moving of poles.

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

In the continuing controversy over the use of market rents versus contract rents in the valuation of sale-leaseback properties, the Indiana Tax Court has come down on the side of market rents. In a case involving a 12-screen movie-theater multiplex, the tax court ruled that market-rent comparables were a better indicator of value because the contract rent included economic interests beyond the value of the real estate. The court’s ruling upheld the final determination of the Indiana Board of Tax Review.

The movie theater complex was built by the theater operator in 2000 at a cost of $6.5 million. Five years later, the company sold the theater along with 16 others to a single buyer. Under the terms of the sale, the theater operator agreed to lease back the subject property for $17.70 per square foot. The property’s portion of the purchase price was set at $7.8 million.

In Indiana, movie theaters are valued according to their value in use. The theater operator’s appraiser contended that the allocated transaction price and the contract rent in the sale-leaseback agreement represented a financing arrangement, not the value in use. He explained that in recent years, movie theaters had been facing increased competition from the growing options for in-home entertainment. As a result, theaters needed to frequently upgrade their facilities and equipment technology to attract audiences. The industry had embraced sale-leaseback arrangements as a means to finance these upgrades. For comparables, the theater operator’s appraiser presented three movie theaters rented under standard leases for $7.87, $13.50, and $23.18 per square foot. By “blending” these data, he came to a market rent of $11.00 per square foot for the subject theater complex.

The assessor’s appraiser argued that because sale-leaseback arrangements were the standard in the industry, the contract rent represented the market. He further considered the movie-theater complex to be a special-purpose property, and as such, the buyer’s “ask price” would be an indication of its value in use. To support the contract rent as market based, the assessor’s appraiser presented six comparables, all rented under sale-leaseback agreements. The rent rates ranged between $11.00 and $25.00 per square foot.

The court concurred with the board’s determination that the complex’s purchase price and contract rent included considerations other than real property value. Because there had been no Indiana cases on the subject to offer guidance, the board had referred to the decision of the Wisconsin Supreme Court in Walgreen Co. v. the City of Madison (752 N.W. 2d 687 (Wis. 2008)); see also Legal Trends, Fair & Equitable, October 2008). In that case, the Wisconsin Supreme Court found that market rents were the proper indicator of a property’s value even if the contract rates were higher. “A lease never increases the market value of real property rights to the fee simple estate,” the Wisconsin court ruled. Even though Indiana appraises to a value-in-use rather than the fee simple standard employed in Wisconsin, the tax court said, like Wisconsin, Indiana law does not permit assessors to “assess things other than real property rights for ad valorem taxation.”

(Grant County Assessor v. Kerasotes Showcase Theatres, LLC, Indiana Tax Court, Cause no. 49T10-0908-TA-47, October 20, 2011)

Low-Income Housing Federal Tax Credits

The Oklahoma courts have weighed in on the property tax treatment of federal tax credits available to low-income housing projects. The Oklahoma Court of Civil Appeals determined that the tax credits are exempt intangible personal property, not income attributable to the project. The litigation represents the first time the issue has been addressed by Oklahoma courts. Because the Oklahoma Supreme Court declined to review the case, the Court of Civil Appeals decision is anticipated to establish the precedent for this issue.

In this case, the assessor had counted the credit amount as income to the project in the income approach valuation. The reasoning was that the tax credits were meant to make up for the revenue lost through the requirement to charge below market rents. Thus, the credits were part of the rights and privileges appertaining to the real property and added value.

However, the project at issue, like many low-income housing developments, had sold the tax credits to investors to obtain capital to finance construction. The investors, who were now limited partners in the project, were able to apply the tax credits to offset other income and thus receive the return of their capital investment.

The tax credit is a government subsidy meant to encourage development of housing for low-income individuals, the court explained. It has no value in itself, only the economic benefit of reducing taxes otherwise payable on income. The credit is therefore a subsidy on investment, not a rent subsidy, the court said.

(Stillwater Housing Associates v. Rose, Oklahoma Court of Civil Appeals, case number 108682, April 22, 2011)
Mark Patterson, CAE, received the Certified Assessment Evaluator designation in August 2011. Patterson serves as a Commercial Deputy Assessor for the Polk County Assessor’s Office in Des Moines, Iowa. He has held that position for five years and previously worked as a real estate broker for eighteen years. Patterson received a bachelor's degree from Central College in Iowa. He holds the CCIM (Certified Commercial Investment Member) designation through the CCIM Institute. Patterson is a member of the Iowa State Assessor’s Association, a member of the Institute of Iowa Certified Assessors, a past president of the Iowa CGIM Chapter, and a past president of the Iowa Commercial Real Estate Association. He joined IAAO in 2006.

Thomas Frey, RES, AAS, received the Assessment Administration Specialist designation in September 2011. He received the Residential Evaluation Specialist designation in 2010. Frey serves as the Executive Director for the New York State Assessor’s Association in Middletown, New York. He has held that position for 13 years and previously served as assessor for 30 years in three different towns in Sullivan County, New York. Frey attended Sullivan County Community College, Orange County Community College, and Empire State College. He is an AQB-Certified USPAP instructor as well as an IAAO regular instructor. Frey is a New York State Certified General Real Estate Appraiser and President of Frey Appraisal & Consulting Services, Inc. He is a past president of the NYS Assessor’s Association, an associate member of the Appraisal Institute, and a NRAAO Executive Board member. Frey also serves as an IAAO Representative, an IAAO Educational Coordinator and a member of the IAAO Membership Services Committee. He recently celebrated his forty-first wedding anniversary with his bride Patricia, who was also an assessor for over ten years. Frey joined IAAO in 1983.

William J. (Bill) Balthis, AAS, received the Assessment Administration Specialist designation in July 2011. Balthis serves as an Appraiser for the auditor’s office in Auglaize County, Ohio. He has held that position for five years and previously served as a Project Supervisor for Tyler Technologies/CLT Appraisal Division. He attended Anderson University and Wright State University. Balthis joined IAAO in 2007.

Marjorie Binder, RES, received the Residential Evaluation Specialist designation in September 2011. Binder serves as a Real Property Assessor III for the Maryland Department of Assessment and Taxation in Towson, Maryland. She has held that position for four and one half years. Binder received a bachelor’s degree in economics from New York University and holds a master’s degree in economics from the University of Pennsylvania. She joined IAAO in 2009.

Jeffrey Haynes, RES, received the Residential Evaluation Specialist designation in September 2011. Haynes serves as an Appraiser IV for the Pinellas County Property Appraiser’s Office in St. Petersburg, Florida. He has held that position for six years and previously served as an appraiser in Sarasota, Florida. Haynes attended the Ed Klopfer School of Real Estate to become a Registered Assistant Appraiser and a State Certified Residential Appraiser. He is a member of the Florida Chapter of IAAO and joined IAAO in 2007.
The IAAO Professional Designation Program completed a very successful year. The 2011 Virginia Cup competition totalled 55 new IAAO designees—the highest number in recent history.

The 2011 new designees included 7 Certified Assessment Evaluators, 21 Residential Evaluation Specialists, 17 Assessment Administration Specialists, 9 Cadastral Mapping Specialists, and 1 Personal Property Specialist.

The professional designation program was inaugurated in 1952, beginning with former IAAO President Aldro Jenks of Waterbury, Connecticut, who received the very first CAE designation.

The IAAO Professional Designation Subcommittee oversees the professional designation program. Committee members are Heather Drake, CAE, RES, Chair; Darwin Kanius, CAE; Greg Lafakis, CAE; Jeff Holsapple, CAE, RES; Tom May, AAS; Otho Fraher, CAE; and Staff Liaison Wanda Musick Witthar.

Approximately 10 percent of IAAO members maintain a professional designation. These designees include:

- 354 Certified Assessment Evaluators (CAE)
- 183 Residential Evaluation Specialists (RES)
- 115 Assessment Administration Specialists (AAS)
- 72 Cadastral Mapping Specialists (CMS)
- 19 Personal Property Specialists (PPS).

A total of 21 new designees attended the IAAO 77th Annual International Conference on Assessment Administration in Phoenix, Arizona, where their designations were conferred at the Tuesday morning Awards Breakfast. Participants in the designation ceremony were:

- W. Paul Overton, RES, Iowa
- Deanna K. Scott, AAS, Kansas
- Angela Bellard, RES, Texas
- Kary D. Fallon, RES, Texas
- Demetria F. Sanders, RES, Texas
- Ronald E. Tidwell III, RES, Kansas
- Colinda Johnson, CAE, RES, Saskatchewan
- Barb Sali, CAE, Saskatchewan
- Gary Snyder, RES, Oklahoma
- Timothy Dwane Brinson, CAE, North Carolina
- Paul Humble, RES, Iowa
- Malcolm Stadig, CAE, Ontario
- John G. Jacobson, CMS, Minnesota
- Jacqueline Padilla, CMS, Florida
- Dr. Calvin Kent, AAS, West Virginia
- Keith E. Taylor, RES, Iowa
- Robert T. Kahman, AAS, Illinois
- John G. Potter, AAS, North Carolina
- Kenneth Jason Clodfelter, CMS, North Carolina
- Domenico Carlo Frate III, CMS, North Carolina
- Thomas Frey, RES, AAS, New York.

The 2011 Virginia Cup was also presented during the Awards Breakfast. In 1990, the Virginia Association of Assessing Officers challenged other states or provinces to increase their number of designees and ultimately increase professionalism in the assessing field. The state or province with the most members receiving an IAAO Professional Designation since the previous annual conference is awarded the Virginia Cup each year.

Florida and North Carolina tied for the 2011 Virginia Cup with nine new designees per state.

In 2012, IAAO will celebrate the 60th anniversary of its designation program. If you have an IAAO designation story you would like to share, send it Leann Ritter, ritter@iaao.org.

Aldo Jenks, CAE, was the 13th president of IAAO and the first CAE designee.
this journey and who have accompanied me in serving this association. To my colleagues in Virginia, all of the Executive Board members, Officers, Presidents, the IAAO staff, and all of my IAAO friends and peers, my sense of success truly needs to be shared with you. Looking back to 2005, when I was first elected to the Executive Board, up until the present, I’ve had the special opportunity to work with so many dedicated and talented IAAO members.

I would be remiss if I didn’t recognize the 2011 Executive Board. This year’s Board has been supportive, proactive, and fully prepared, and together we have faced challenges and made many important decisions, always bearing in mind the best interests of IAAO members.

Equipped with the knowledge that all good things must end, and time does march on, I look forward to working with President Asbury and the 2012 Executive Board, as we continue to serve the outstanding membership of IAAO.

In January of this year I proudly and humbly entered the position of President, considering the position as an exceptionable avenue to serve our membership. And now, as my year ends, I reiterate what a privilege and sincere honor it has been, and will remain, your 76th President of IAAO.

Ladies and Gentlemen, I know how proud we all are of IAAO, and I hope, in some small way, my year as President has enriched the history and heritage of this outstanding association.

Thank you and farewell,

Bruce Woodzell

Pun of the month: I just got back from a statistical probability conference. It was average.
BE A PART OF AAS CASE STUDY SUCCESS

More than 15 IAAO members have successfully completed the AAS case study exam with assistance from this 2½-day workshop developed by TEAM Consulting, LLC.

The workshop provides a review of materials and the composition of a case study to help develop a better understanding of, and prepare for, the AAS case study exam. The workshop emphasizes prevalent study topics but cannot be all-inclusive of what is actually on the exam. The case study is available for in-class review or as a self-study guide.

You can order the complete workshop or self-study guide by going to: http://www.teamconsulting.cc/AASCaseStudy. User testimonials are also available on the site.

To set-up a workshop, contact Rick Stuart at rstuart17@cox.net or call 785.259.1379. You can also use a local instructor to present the workshop.
Communications Committee

L. Wade Patterson, Chair
Manuel Gallegos; Rebecca Malmquist, CAE; Tiffany Opheikens; Steve Van Sant; John Taylor; Chris Bennett, Staff Liaison

The Communications Committee met October 14–15 at Leadership Days in Kansas City. Items discussed included an ongoing Web Site Project Plan; logo usage guidelines; a written guideline for reviewing vendor submissions for publication or presentation; revisions to Assessment Administration and other future book projects; and the next Property Tax Assessment Policies and Practices Survey.

The Web Site Project Plan is a primary tool to monitor the status of planned upgrades to the Web site and take into consideration the comments and ideas of all stakeholders in Web site content and functionality. The committee provided the Executive Director and the Executive Board with a spreadsheet of user wish-list items that could be acted upon during a Web site upgrade. The items were organized into broad general categories.

The committee reviewed an online logo-resource page and proposed a complete revision to the procedural rule regarding logo use. Pending approval by the Executive Board, the procedural rule will take effect and the logo resource page will be made available to all members.

The committee drafted a written guideline for evaluating vendor submissions for articles, Webinars, and conference presentations. The intent is to provide a consistent way for reviewer groups to evaluate vendor submissions for presentation or publication. The intent is to ensure that vendor submissions provide educational value beyond the specific business interests of the vendor and that they make a positive contribution to the body of knowledge available to IAAO members and conference attendees.

The guideline was reviewed and approved by committees and staff involved in evaluating submissions, and it was reviewed by IAAO officers and the Executive Director. It will be used effective immediately to review submissions in a fair and impartial manner.

The committee reviewed the status of current publication projects including the new Fundamentals of Mass Appraisal, is available as of late November.

Another book project is an update to Assessment Administration, which will include the addition of an index and updating of several chapters. This project is expected to be completed in 2012.

The committee also began plans to update the Property Tax Assessment Policies and Practices Survey, which provides comparative data about policies and practices at the state and provincial level in the United States and Canada. The survey is being simplified as part of a long-term plan to create a sustainable resource that is updated every two years.
Education Subcommittee
Barry Couch, CAE, Chair
Kenneth Joyner, RES, AAS; Robert Reardon, CAE; John Thomas, CAE; Scott Winter, RES; Steven Thomas, CAE, PPS; Larry Clark, CAE, Staff Liaison

The Education Subcommittee met three times in the past three months. We held a conference call August 22 to resolve proposed changes to the new *Fundamentals of Mass Appraisal*. The subcommittee approved wording recommendations by the book’s reviewer. There was also discussion about the need for an instructor rollout for updated courses 101 and 102.

The subcommittee next met in Phoenix, Arizona, on Sunday, September 18, during the annual conference. Instructor rollouts for courses 101 and 102 were discussed and recommended by the subcommittee. A discussion was held about updating courses 311 and 312 to be consistent with the new *Fundamentals of Mass Appraisal*, which was published in late November. It was decided to wait until the textbook was published before determining the need to update 311 and 312.

There had been a request for timed outlines of one-day forums so they could be submitted for continuing education credit. The committee decided to ask authors and instructors who have recently written or taught the forums to provide timed outlines.

The subcommittee agreed to retain a current policy that does not require students to purchase a textbook when attending IAAO courses.

The committee also discussed translating IAAO educational material into other languages. John Thomas, CAE, will research the need for this so it can be discussed at the next committee meeting.

Larry Clark, CAE, presented a prototype for the online course being developed by elogic. The committee concurred that the prototype looked good and should be coordinated with the Instructor Relations Subcommittee at Leadership Days.

Our final in-person meeting of the year was held in Kansas City during Leadership Days, October 14–15. During the meeting the subcommittee developed four project plans and one amended plan to be presented to the Executive Board at its meeting in Savannah, Georgia, on November 11–12.

The amended project plan was for the revision of course 101. It was anticipated that the instructor rollout of this course could be conducted with existing software; it has been discovered that this is not true if there are more than 15 attendees. Additional funds will be needed to utilize a program that can accommodate this rollout.

The subcommittee developed a project plan to revise course 201 to be consistent with the recently published *Property Assessment Valuation*, 3rd ed. Another project plan was developed to rewrite course 112, Income Approach to Value II.

The subcommittee had reviewed workshop 552, Basic Personal Property Auditing. After several in-depth reviews it was decided to create a project plan to combine workshops 552 and 553, Advanced Basic Personal Property Auditing, into a full-week course or to be offered each as two-day workshops as they are currently set up. This would provide coordinators flexibility in education offerings. The subcommittee consulted with the Personal Property Section, which also agreed with this venture.

In anticipation of *Fundamentals of Mass Appraisal* being published, the subcommittee discussed creating an RFP to develop the four remaining mass appraisal courses. The four courses are 331, Mass Appraisal Practices and Procedures; 332, Modeling Concepts; 333, Modeling Applications; and 334, Applications of Mass Appraisal to Non-residential Property. The intent is to find a developer that will take on the development of all four courses and possibly subcontract parts of the project. Having one developer oversee all four courses should enhance the consistency among the proposed courses. The four courses will utilize Excel® and statistical software.

The need for a basic educational training in Excel® was discussed. The subcommittee decided that an online self-study offering would serve individuals who need this training. A project plan to develop an online Excel® tutorial with a focus on mass appraisal application is being submitted.

The subcommittee met with several other committees during Leadership Days. The Research Committee is proposing a research project on determining effective age. The committee members gather for a wrap-up meeting to coordinate Leadership Days activities and projects.
subcommittee was in favor of the project but concerned about the project results being thoroughly tested prior to being published. The Communications Committee discussed the rewrite of Assessment Administration; several of the subcommittee members had reviewed the material. The subcommittee reviewed the Standard on Professional Development and passed recommendations on to the Professional Designation Subcommittee. We had discussions regarding instructor issues surrounding online education offerings with the Instructor Relations Subcommittee. We viewed the elogic demonstration of the upcoming workshop, and decided we would meet again in February at Leadership days.

I would like to thank the Education Subcommittee for all the time and hard work they have put in this year. We appreciate Larry Clark assisting us in all the tasks we tackled this year. It was especially helpful having Jim Todora to turn to for guidance and much needed history on many of the projects that we worked on. Finally I would like to thank President Bruce Woodzell and Past President Bill Carroll for appointing me as chair the past two years.

**Membership Services Committee**

*Wendel Ingram Jr., Chair*

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

The Membership Services Committee met during Leadership Days in Kansas City Missouri, October 14–15, 2011. The committee had a full and ambitious agenda.

The committee discussed the Accredited Member Program and made a recommendation to the Board that the program remain intact under the current requirements; that the fee be raised from $25 to $35; and that staff market the program more aggressively. The committee thought that the program continues to have merit for those who want professional recognition while continuing to work on their professional designation. The committee also met with Vice President Rob Turner to discuss his outline for a Webinar titled “Doing More with Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction,” to be presented free of charge in April 2012. Vice President Turner will present the Webinar.

The committee also discussed ways to encourage chapters and affiliates to appoint their full allotment of IAAO Reps. The staff liaisons reported on membership through October and reflected that total membership is rebounding from the heavy membership drops in April and that our retention rate is growing, as is the number of new members for 2011.

The committee worked on a project plan that would help staff clean up the “prospective member” database and prepare for a spring campaign that will allow the prospects to temporarily access *F&E* online. This campaign would serve as a way to reach out to prospects and show them an important member benefit. This plan was presented to the Board in November. The committee also reviewed Member Interest Survey results from May. A Powerpoint® presentation was made at the November Board meeting, and information from that survey will appear in a later issue of *F&E*.

We continue to appreciate the opportunity of serving the members of IAAO.

**Instructor Relations Subcommittee**

*Robert P. Graham, II, AAS Chair*

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

The Instructor Relations Subcommittee (IRSC) agenda was somewhat lighter than at previous meetings; however, several items created lively discussions.

The committee’s search for an instructor to create a Webinar for the Case Study Review 850/851 courses continues. The purpose of the Webinar is to increase the number of instructors approved to teach these courses.

The IRSC has approved the use of cell phones/smart devices for use on IAAO exams. The approval was not unanimous but is expected to be approved by the Executive Board.
Revising the flat fee or honorarium for instructors was not adjusted as requested because course offerings declined in 2010. With constrained budgets and general economic conditions, the committee thought the timing may be off to make an adjustment to the rates.

An adjustment to the process of how instructors handle course evaluations was implemented and the course evaluation form will be revised in the near future to gather more information for evaluation purposes of instructors and courses.

The Instructor Training Workshop recently held in Phoenix was reviewed, and the ITW will be discussed in greater detail at the next committee meeting.

The IRSC is suggesting that the Executive Board makes changes to instructor criteria, including eligibility of instructors to teach courses and workshops and differences in national, in-state, regular, and specialty instructors.

### Councils & Sections Committee

**Carol N. Kuehn, Chair**

*Jeff Amburgey; Lorene N. Bayan-Wilson; Tim Boncoskey; Michael L. Brooks; Glen W. Lightner; William M. Long, Jr.; James J. Meyer; Christina Ann Morton; Tiffany Seward; Ruth A. Sorensen; Mary Jo Starostka; Faye Tate; William B. Wetzel; Robin Parrish, Staff Liaison*

The Councils and Sections Committee met to deliberate over restructuring the committee. Committee members thought that much of the lack of council and section activity was due to the fact that the individual group leaders are unsure of what they are supposed to do. The committee discussed the committee structure, listed desired products and services, and discussed various delivery systems. The committee spent the majority of its time during the Leadership Days meeting preparing new governing language for the IAAO Procedural Rules and Bylaws. The outcome was governing language that clearly describes the leadership appointment process, the responsibilities of each group leader, the products and services that the groups should provide, and the types of delivery systems that should be utilized. The proposed new committee structure and governing language rewrite will be presented to the Executive Board for its consideration.

### Research Committee

**August Dettbarn, Chair**

*William Wadsworth; Ronald Rakow; Patrick O’Connor; Shawn Ordway; Ken Uhrich; Mary Odom, Staff Liaison*

**Effective Age Project Plan.** Discussion was held on the revision of the project plan to research the use of Effective Age in mass appraisal. The items reviewed were the collection of data and the type of data to be utilized in the calculations, timelines for completion of the project, and presentation of the final results to the Executive Board for approval. A meeting was held with the Executive Committee and the Education Subcommittee to review the project and seek their input into the process and/or detail for the subject matter and sort out any potential issues before proceeding.

### Academic Partnership Program

The Research Committee completed the first year of working with an institution of higher learning to conduct research. The first grant was awarded to David West from Cornell University for research on community land trusts. Mr. West presented at the 2011 annual conference in Phoenix and will publish his research in an upcoming issue of *Journal of Property Tax Assessment & Administration*. The Research Committee has already solicited applications for next year’s grants from various universities and plans to award its second grant in early 2012.

### CEAA Mentor Guide

All current applicants were assigned mentors (committee members), and a new “Instruction Guide for Mentors” was drafted and edited. There are 15 active candidate jurisdictions that are working toward the Certificate of Excellence in Assessment Administration, and three new jurisdictions received the certificate at the annual conference.

### Conference Content Committee

**Martin Marshall, Chair**

*Kenneth Voss, CAE; Kim Lauffer, RES; Colleen Keene; Warren Weathers; Antonia Viens, LHC Liaison; Leann Ritter, Staff Liaison*

While meeting at Leadership Days, October 14–15, the Conference Content Committee reviewed membership feedback from the 77th Annual International Conference on Assessment Administration, “Transforming Assessment: Rising to Meet New Challenges.” Feedback from both IAAO membership and leadership indicated that the conference content was a huge success. The committee also looked at membership comments and suggestions as tools for planning the 2012 conference, “Assessment Excellence in the Heartland,” which will be hosted in Kansas City, Missouri. Kansas City here we come!

The educational tracks that are currently scheduled for the upcoming conference are as follows: Commercial, Real, and Personal Property; Residential Appraisal; Tax Policy and Assessment Standards; Technology; Personal Development; and Management. The Conference Content Committee would like to encourage IAAO members to see the Call for Presentations in this issue of F&E. The presentation submission deadline is January 25. Following
the deadline, the committee will meet to make presentation selections for what is certain to be another exciting conference filled with many educational opportunities for all attendees.

**Budget Committee**

Debra Ashbury, Chair  
Rob Turner, Frederick M. Chmura, AAS; Dorothy Jacks, AAS; Marsha L. Standish; Jay Graber; Angela Blazevic, Staff Liaison

The Budget Committee met at IAAO Headquarters in Kansas City, Missouri, August 5–6, 2011. The meeting began with a basic orientation including reports from Larry Clark, CAE, about course fees, Lisa Daniels about building structural issues, Mary Ann Deming about monthly historical summary reports, and Aubrey Branch about 2011 conference food and beverage costs.

The committee passed a motion asking the Scholarship Committee to consider more international promotion of scholarship availability.

The committee recommended an additional $5,000 grant for 2011 and an increase of $5,000 to the Research budget for 2012 for this purpose.

The committee reviewed a five-year-comparison worksheet and supported the continuation of a conservative policy that includes narrowing the budget surplus to be more reflective of actual expenses.

The committee acted on the following motions and recommendations:

- Passed a motion to increase the Scholarship Fund from $15,000 to $20,000.
- Passed a motion to eliminate the breakfast line item from the Instructor Training Workshop.
- Recommended that the Education Subcommittee review the grader fee and consider raising it to meet the cost of grading.
- Passed a motion to make the Member Recognition Committee a conference call and eliminate a site committee meeting.
- Passed a motion to cut funding to the Councils and Sections Committee.
- Passed a motion to eliminate the Local Activities Grant and place funding in the Chapters/Affiliate Committee in the amount of $500.
- Recommended making changes to the Prep and Trial Seminar to make it break-even, including increasing fees by $50, holding the event in Kansas City to reduce staff costs, and eliminating the breakfast.
- Passed a motion to assign responsibility for the Golf Tournament to the Local Host Committee.
- Recommended changing audiovisual Equipment/Services to reflect 2011 actual costs.
- Recommended changing Food/Beverage Expense 15 percent down from 2011 budget figure ($311,226 to $271,342).
- Passed a motion to apply an absentee factor of 20 percent to all board/committee travel, lodging and meals.
- Made a recommendation to increase the Education General Admin, Curriculum Development Fund from $10,000 to $50,000.
- Recommended increasing the International Orgs, Activity Misc. Expense Fund from $20,000 to $30,000, for International Scholarships.
- Recommended putting $20,000 in the Scholarship Fund for Dues Hardship Grants for the 2012 dues renewal.
- Passed a motion to not change the membership dues.
- Recommended that the Professional Designation Subcommittee review the designee fee structure for possible change.
- Recommended transfer of $300,000 from the unrestricted surplus to the restricted reserve fund.

**Technical Standards Committee**

Alan Dornfest, AAS, Chair  
Doug Warr, AAS; Mary Reavey; Robert Gloudemans; Bill Marchand; Dennis Deegear; Chris Bennett, Staff Liaison

The Technical Standards Committee met November 10–12 at IAAO headquarters in Kansas City. Prior to that, the

At the November meeting, the committee made extensive revisions to a draft of Standard on Assessment Appeals, which will be made available for exposure comments soon.

The relevance of the Standard on Automated Valuation Models was discussed with Larry Clark, CAE, and Research Committee Chair August Dettbarn. It was determined that the content of the standard would be retained and revised to apply more specifically to mass appraisal and less to commercial AVM software. Combining the information into the Standard on Mass Appraisal of Real Property was also discussed.

The Guide to Assessment Standards was reviewed line by line to update it and simplify it.

Language relating to parcel data standards was reviewed in the Standard on Mass Appraisal of Real Property and the Standard on Digital Cadastral Maps and Parcel Identifiers and approved for submission to the Executive Board in January. Pete Davis participated in discussions for several standards as a committee guest.

A phone conference was held with Jan Gieskes and Ruud Kathmann of the Netherlands regarding the International Valuation Standards Council and how it addresses mass appraisal. IAAO President Bruce Woodzell also participated in the phone conference.

Proposed changes to the Standard on Professional Development were discussed, and additional changes were proposed, prior to approval for exposure.

A draft article for the recent Ratio Practices survey was reviewed prior to submission for publication in the Journal of Property Tax Assessment & Administration.

Planning & Rules Committee
Robert Boley, AAS, Chair
David Sanford, CAE; Jeffery W. Spelman, CAE; Donna VanderVries, AAS, CAE; Amy Rasmussen Thorne, RES; Kellianne Nagy, CAE; Lisa Daniels and Vickie Turner; Staff Liaisons

The Planning & Rules Committee met in Kansas City, Missouri on October 14-15, 2011, as a part of IAAO Fall Leadership Days. Although the committee’s agenda was brief, it encompassed a great deal of work.

The first order of business was for the committee to complete a final review of updates to the entire IAAO Bylaws that would be submitted to the IAAO Executive Board at its November 11-12, 2011, meeting in Savannah, Georgia.

That accomplished, the committee then spent the remainder of the first day of their meeting completing review of all the IAAO Procedural Rules, a task that has been on-
going since the Fall Leadership Days meeting in 2010. The completed draft of those changes will also be presented to the Executive Board at their November meeting for review for future implementation.

Most of the second day of the meeting was devoted to review of the IAAO Strategic Plan in order to provide the Executive Board with a process that will allow for monitoring and reporting on association actions as they relate to the Strategic Plan. Significant progress was made in this area, and the committee’s charge is to complete that process at the February 2012 Leadership Days, and to provide a recommendation to the Executive Board at its April 20–21, 2012, meeting.

The Planning & Rules Committee also met with the Communications Committee and the Technical Assistance Committee on specific areas of concern to those committees.

**Professional Designations Subcommittee**

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

The Professional Designation Subcommittee (PDS) met at the Fall Leadership days in Kansas City on October 14–15, 2011.

The subcommittee discussed the Guide to Real Property Demonstration Appraisal Report Writing, which needs updating. It was determined that the PDS would put together a project plan to submit to the Executive Board to have the guide revised.

The subcommittee reviewed a draft brochure promoting professional designations and will be moving forward with creating artwork and printing for distribution with student materials at the annual conference.

The subcommittee discussed the results of the review by Drake, Kanius, and May of the CAE, RES, and AAS case study and master exams. It was determined that further review will be necessary in the future as courses are updated. There should be a project plan to update the exams with a pool of questions.

There was general discussion on issues related to lapsed membership and designation dues. Based on this discussion, changes will be made to notices to ensure they are in keeping with the procedural rules.

The PDS reviewed the e-mail sent out after recertification credit has been submitted. It was decided that when a designee has completed recertification requirements, a separate letter will be sent out congratulating the designee on completing the requirements instead of the standard letter just showing zero hours remaining.

The subcommittee discussed the agreements with the Alberta Assessors’ Association and the University of British Columbia and will be looking into those agreements more closely in the near future.

Discussion was held regarding current designation dues and grading fees. It was decided that the PDS should review three years of cost and revenue information, and then fees should not exceed costs other than to realize a balance in the “black.”

Wanda Witthar, Assistant Director of Professional Development, reported on the status of the Professional Designation Program. 2011 was a record year for the Virginia Cup with 55 new designees. There are 5 new designees already for 2012.

The subcommittee discussed the results from moving the Grader Workshop to a Wednesday session at the conference. It was very successful, with 24 attendees at the morning session and 16 in the afternoon. It was agreed that the subcommittee should talk to the Conference Content Committee to keep the workshop as part of the regular sessions.

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- Completion of a 15-hour workshop on Standards of Practice and Professional Ethics (IAAO Workshop 151 or equivalent)

For more information call 800-616-IAAO.
An interesting distraction—the Waddell & Reed Kansas City Marathon was held at the same time as IAAO Leadership Days in Kansas City. The start and end point of the marathon was outside the doors of the hotel where committees met.

(photos by Mark Coffey, Action Sports Images, reprinted with permission)
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Visit the IAAO homepage, www.iaao.org, and look for the Online 7-Hour USPAP Update Course link under “Quick Links”.

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- AssessorNET discussion forum provides quick feedback for common issues.
- F&E Digital Edition provides an alternative to the print magazine.
- Reference Desk offers research information for both members and nonmembers.

LibraryLink indexed catalog provides direct links to numerous published articles.
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Fundamentals of Mass Appraisal
This essential tool for mass appraisers replaces and updates Mass Appraisal of Real Property. If you are using automated valuation models, or mass appraisal you need to understand the principles developed in this textbook. This volume contains everything you need to know to develop a mass appraisal system, build and calibrate models, and conduct a revaluation.

Members $55, Nonmembers $70; softcover

IAAO
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and PAVE the way to your future.
For more information on the IAAO Professional Designation Program
contact Wanda Witthar at witthar@iaao.org

Property Assessment Valuation, 3rd ed.

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

Members $55, Nonmembers $70
Certificate of Excellence in Assessment Administration

Many professional associations, such as the Government Finance Officers Association (GFOA), offer recognition of local governmental units for adopting and following best practices in their offices. Adopting this type of program within IAAO has encouraged jurisdictions to develop teamwork and given them a sense of accomplishment in a very difficult profession. The IAAO Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Because the program is directed at an entire jurisdiction rather than an individual, the requirements place a strong emphasis on teamwork and group achievement. Jurisdictions that earn this designation will demonstrate a high level of proficiency in the assessment and appraisal disciplines to both their constituents and their peers.

IAAO is the preeminent authority on assessment administration. There is no other organization that can independently and objectively determine whether an assessment jurisdiction is meeting standards and best practices in the appraisal profession. The process of obtaining the CEAA can be utilized to:

- Ensure the public trust
- Promote professionalism
- Be recognized as a leader in the industry
- Indicate strengths as well as areas for continued development for the assessment jurisdiction
- Provide a framework for identifying strategic goals
- Boost staff morale and create a strong team environment.

Recognition from IAAO through a Certificate of Excellence in Assessment Administration is the highest professional honor an assessment jurisdiction can obtain. The Research Committee’s vision is that there will be at least one award winner in every state and province and eventually multiple recipients in every state and province. Four states currently have certificate recipients, and ten other states currently have candidate jurisdictions.

Is your organization ready to be recognized as one of the best? Find out how to get started at www.iaao.org/sitePages.cfm?Page=69 or send your questions to excellence@iaao.org.

IAAO recognized three new recipients of the Certificate of Excellence in Assessment Administration (CEAA) at the annual conference in Phoenix, Arizona.

City of Hampton, Virginia

For the first time since the program began in 2004, a city assessor’s office
has achieved the certificate. Led by Brian Gordineer, AAS, the City of Hampton, Virginia, Assessor’s Office completed the grueling process of self-evaluation and submitted the final project for grading in just three short months. “Our team had been working for two years on team building, process analysis and re-engineering,” said Gordineer, “and the positive efforts and productive outcomes needed to be validated by an objective measure. In completing the submission there were several activities that the team had not previously considered, and we adopted these new beneficial practices.”

Not only is Hampton the first city to ever earn the certificate, but it is also the first jurisdiction in the state of Virginia to receive the CEAA. Congratulations to the City of Hampton Assessor’s Office staff for their organizational professionalism and commitment to excellence.

Clay County, Florida
The sixth county in Florida to earn the certificate is Clay County. Led by Roger Suggs, AAS, Property Appraiser, a team of ten people researched and prepared their submission in a little more than three months. Suggs said he knew that attaining the certificate would be a rigorous and challenging task, but he didn’t anticipate how the project would unite his office personnel and help them discover a new respect for the contribution of all departments. His recommendation to other interested jurisdictions is, “Don’t be intimidated by the process. Listen to your mentor and implement his advice. It isn’t supposed to be easy, but be honest and thorough, and the rest will happen.”

Congratulations to the Clay County, Florida, Property Appraiser’s Office staff for their hard work, perseverance, and successful completion of the CEAA program.

Pinellas County, Florida
The State of Florida has more certified jurisdictions than any other state, which this year includes the Pinellas County Property Appraiser’s Office. It is the seventh county in Florida to receive the certificate, challenging other states to catch up with these overachievers. Led by Pam Dubov, CAE, Property Appraiser, the Pinellas County office staff organized ten primary writers who compiled the submission by gathering data from every department. It was an office-wide project. “We thought this would be a great way to showcase the hard work and commitment of our staff,” said Dubov, “and to show our constituents that we strive for excellence every day...and to ensure that we were using the best possible practices in all areas.” With the potential chaos inherent in such an undertaking, Dubov recommends assigning one person (or team) to coordinate and organize all participants, collect and compile all the chapters, and keep the timeline on track. “We also recommend reading the Assessment Practices Self-Evaluation Guide all the way through before embarking on the excellence journey as it will give you a good idea of the road ahead!”

Congratulations to the Pinellas County, Florida, Property Appraiser’s Office staff for their relentless pursuit of excellence in assessment administration.

Johnson County, Kansas
IAAO is also pleased to recertify the third jurisdiction to ever receive the CEAA, the Johnson County, Kansas, Appraiser’s Office. They originally earned the certificate in 2005, and now they have completed the requirements of continuing commitment to superior assessment administration. Led by Paul Welcome, CAE, Property Appraiser, the Johnson County staff have demonstrated consistent utilization of best practices. IAAO commends them for five years of growth and sustained excellence in the workplace.

Roger Suggs, AAS, accepts the CEAA for Clay County, Florida.
Pam Dubov, CAE, accepts the CEAA for Pinellas County, Florida.
Paul Welcome, CAE, accepts the CEAA recertification for Johnson County, Kansas.

Mary Odom, MLS, is the IAAO Director of Library Services and also serves as the staff liaison to the Research Committee.
A bill intended to make it easier for assessors to obtain financial data from taxpayers of income-producing commercial property involved in state assessment appeals is now law in Colorado through the efforts of the state assessors association and a county assessor.

Arapahoe County Assessor Corbin Sakdol, whose jurisdiction contains the second-largest commercial tax base in Colorado, saw many instances of delays in getting needed income and expense information during preparation for state-level commercial property appeals. Sakdol approached the Colorado Assessors’ Association with a resolution for legislation that included the key components such legislation should contain. After the members voted to support the proposal, the association spearheaded the effort toward passage of a bill in the state legislature.

Even though owners of income-producing properties were currently asked to provide financial information to assessors prior to state board appeals, Sakdol said the assessors wanted the procedures spelled out in the statutes to give taxpayers notice of what specifically was required of them. He also was looking for a way to streamline the process used to procure the required information from noncomplying taxpayers.

“Too much time and resources are spent on acquiring actual income information that is needed to accurately appraise commercial properties,” Sakdol said. “We need to spend our time appraising properties that have legitimate valuation issues.”

Under the law, owners appealing the valuation of their income-producing properties are required to provide the assessor or the county appeals board annual rental income and itemized expenses as well as the amount of tenant reimbursements for two full years including the property tax year in dispute. Taxpayers are further required to supply the rent roll data including the names and location of tenants, lease dates, lease terms, and the amount of vacant space for the same two years. All this data must be produced within 90 days of filing the appeal. The statute specifically exempts this information from disclosure under Colorado’s opens records law.

Likewise, assessors and the county appeals board must provide to the taxpayer within 90 days all underlying data used in calculating the value under appeal, including the capitalization rate, and the names of any commercially available and copyrighted publications used. The law provides that any confidential information will be redacted from these reports.

If a taxpayer fails to comply with this disclosure requirement, the assessor can obtain an order from the state board compelling compliance. Once the order is issued, the taxpayer loses interest on any refund it might obtain until the information is supplied. If the taxpayer refuses to comply with the order, it risks having its appeal dismissed or a default judgment entered in favor of the county.

The statute also requires decisions from the county appeals boards to carry a notice that income and expense data will be required if taxpayers choose to pursue their appeals at the state level. To give affected taxpayers even earlier notice of the requirement, Sakdol has begun placing a similar statement on the county’s Notice of Valuation to commercial property owners.

The bill, Colorado SB11-119, takes effect on appeals on and after the 2011 tax year. The full text of the bill can be obtained at http://statebillinfo.com/bills/bills/11/119_enr.pdf.
F&E Digital Edition—A Green Choice For Members

In 2010, the IAAO Communication Practices Survey indicated that members wanted additional ways of receiving news and information from IAAO.

In June of 2011, IAAO introduced F&E Digital Edition, an online version of Fair & Equitable magazine, as a member benefit. This new product has been well received.

Since then, some members have indicated that F&E Digital Edition is their preferred way to receive the magazine and they no longer want to receive the print edition. As a result, IAAO is now offering members the choice to opt out of receiving F&E Print Edition.

Members who still want to receive the printed magazine do not need to do anything and will continue to receive the magazine as usual.

Members who want to opt out of receiving the print edition can do so as follows:

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

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

Once you have opted out you will no longer receive F&E Print Edition in the mail. You will receive notices in IAAO E-News broadcasts when F&E Digital Edition is available each month.

Request for Proposal—IAAO Mass Appraisal Courses

IAAO is seeking a qualified individual to lead a project to develop the four remaining courses in the mass appraisal track. An outline of those courses was prepared by a special committee, approved by the Education Subcommittee and may be downloaded from the AssessorNET Community Documents section of the IAAO Web site. The materials that are to be developed should reflect an understanding of adult learning principles and emphasize the use of examples, case studies, and group discussion. The material should be developed in modules that will facilitate their use in both instructor-led and online workshops. The Education Subcommittee anticipates contracting with a single person who may subcontract portions of the development effort.

Scope of Work

- Developers will submit a timeline for completion of each course
- Materials to be developed for each course include:
  - Instructor reference manual
  - Student reference manual
  - PowerPoint presentation
  - A pool of not less than 150 questions for the final examination
- Developers will identify and question any issue or item they feel needs attention or approval before inclusion in the material.
- Developers may be required to participate in conference calls with the Education Subcommittee to resolve any issues or answer any questions that may arise.

Product Delivery Timetable

- Proposal due at IAAO Headquarters ........................................January 15, 2012
- Developer selected is notified no later than ......................... March 1, 2012

To be Considered

If you are interested in submitting a bid and being considered as the Developer, please submit a hard copy and electronic copy of your proposal to include the following:

1. Professional biography
2. Professional references (e-mails and phone numbers of professionals in the field who can attest to your knowledge and experience in mass appraisal)
3. Time-and-cost calculations associated with the following development milestones for each course:
   - Milestone # 1—Delivery and acceptance of a timeline of performance objectives
   - Milestone # 2—Delivery of a draft of all materials
   - Milestone # 3—Response to reviewer comments
   - Milestone # 4—Rollout course to instructors
   - Milestone #5—Pilot presentation of the course
   - Milestone #6—Delivery of final product
4. Work Samples (e.g., previous courses/examinations that you have developed)

Please submit your proposal no later than January 15, 2012, to the attention of Larry Clark, Director of Professional Development, IAAO, 314 West 10th Street, Kansas City, Missouri 64105. The developer will be selected no later than March 1, 2012.
Call for Presentations

IAAO 78th Annual Conference on Assessment Administration
September 9 – 12, 2012 • Kansas City, Missouri

IAAO is seeking presentations in the following tracks. Related topics are encouraged. Presentations should be submitted online at www.iaao.org by January 25, 2012.

Commercial Real and Personal Property
The track will address a variety of commercial and personal property valuation issues, such as senior living, fast food, machinery and equipment as well as unique properties.

- Hotels, convenience stores, mini storage, time share and fast food operations
- Utility and energy production
- Capitalization rates
- Critiquing appraisals and appraisal defense
- Reading the economy
- Personal Property: telecommunications, machinery and equipment, etc.
- Senior living properties

Residential Appraisal
The residential appraisal track will address a variety of residential appraisal issues. Presentations may include, but are not limited to:

- Foreclosure issues—metro areas vs. small cities
- Residential land—retail value and bulk value issues
- Residential appraisal critique
- Interior/exterior inspections
- Validation of sales—How?
- MRA analysis for residential subdivisions
- Estimates of effective age—factual not a guess
- Valuation of residential green buildings (i.e., solar panels, etc.)
- Residential property in transition
- Valuing home businesses
- Overview of national housing market

Tax Policy and Assessment Standards
Presentations in this track will address tax policy and how that policy impacts the assessment profession and property owners. Also included are presentations on mass appraisal standards and best practices to achieve excellence in assessment administration. Presentations may include, but are not limited to:

- Exemptions and their impact
- Use valuation—What is it?
- Tax policy roundtable—jurisdictional differences
- Economic development and tax capture
- Model assessment practices and award winning programs
- IAAO technical standards
- International valuation practices
- Judicial decisions and model appeal procedures
- USPAP

Personal Development
Personal development issues are a particular challenge in tough economic times. Personal development presentations may include, but are not limited to:

- Leadership training for administration
- Building morale for your staff
- Setting and achieving personal goals
- Time management
- Managing control
- Utilizing social media for public relations
- Ensuring ethics within your organization
- Professional development
- Being an effective communicator—verbal and written
- Presentation skills/public speaking
- Organizational skills

Management
Management—It affects everything. This track will address the fast changing world of managing yourself, your employees, customers and processes.

- Real world budget building and balancing
- Losing your fear of ADA, HIPPA, and other medical acronyms
- Job sharing and telecommuting—should you do it?
- Leveraging good will and recognition
- Turning anger around for employees and customers
- Media image building—old- and new-world media
- Preventing employee burnout
- Basics to improve customer service

Technology
This track will focus on the benefits and challenges of the latest technologies available to assessing offices including technologies to improve field inspections, mass appraisal, mapping, and general assessment administration. Presentations may include, but are not limited to:

- Technology tools for disaster recovery
- Tablets and dashboards
- eGov practices
- What’s new in GIS
- Automated data collection
- Remote sensing and change detection
- Technology traps
- Leveraging limited funding with technology
**Presentation Submission**

Presentations should be submitted online at www.iaao.org

Submission deadline is January 25, 2012

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<tr>
<th>Presenter Name (for publication)</th>
<th>Designations and/or Advanced Degrees</th>
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Are you a member of IAAO?  [ ] Yes  [ ] No

**Presentation Title**

Target Audience  [ ] Introductory  [ ] Intermediate  [ ] Advanced  [ ] Other

Have you presented this topic elsewhere?  [ ] Yes  [ ] No

If yes, for whom, when, and where? Provide a contact name for that organization.

**Presentation Category**

[ ] Commercial, Real, and Personal Property  [ ] Residential Appraisal  [ ] Tax Policy and Assessment Standards

[ ] Technology  [ ] Personal Development  [ ] Management

Length of presentation (including question and answer period) Most education session time slots will be 90 minutes. A limited number of 60 minute time slots will be available.  [ ] 60 or 90 minutes  [ ] 90 minutes  [ ] 60 minutes

**Two- to four-sentence description of the presentation and how it relates to the assessment profession.**

This should accurately reflect the presentation content and be suitable for publication in the conference program.

**Minimum 200-word explanation of what the audience can expect from this presentation**

Describe three benefits the audience will take away from this presentation (What will the audience learn?)

List all additional speakers in your proposed session.
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.

International Association of Assessing Officers
314 W 10th Street • Kansas City, Missouri 64105
Phone: 800/616-4226 (IAAO) • E-mail: technicalassistance@iaao.org
My current professional activities are limited to the training of county assessment appraisal staffs. As a trainer for the past 20 years, I have specialized in appraisal education for the Oregon Department of Revenue, community colleges, and the professional organizations with that I have been affiliated with. I’ve taught and facilitated residential, income property, and professional practice appraisal courses, seminars, and workshop training sessions.

I have been a career real estate analyst who specialized in market and value analysis and income property appraisal. I have practiced since 1974 as a registered, licensed, or certified appraiser qualified for many types of appraisal assignments. Most recently I have worked in the Oregon Department of Revenue, Assessment and Taxation Standards Section as a lead appraiser/analyst in the field unit.

Prior to joining the department, I worked in Benton and Linn counties in Oregon as a market analyst and commercial appraiser. During the 1980s I was chief appraiser for Home Federal Savings (Albany, Oregon). I have also served in the private sector at various times as an independent appraiser. And I’ve testified as an expert witness in Oregon Tax Court, county circuit courts, and property tax appeal boards.

I’ve now chosen to focus on independent training and education in mass appraisal valuation methodologies, technological enhancements and changes, personal development, and other emerging concerns affecting property assessment and tax functions. The IAAO Columbia River Chapter has become a primary focus of these efforts during the past year.

The chapter has offered three 3-hour workshops and one 6-hour workshop so far this year; a total of 14 hours of certified continuing education credits have been accumulated by 130 attendees. Creating this educational focus has been a goal of mine—endorsed by the chapter’s board—to increase participation, encourage membership, and serve the assessment and taxation stakeholders within the chapter’s region. A quarterly event schedule has been created to accomplish this objective. I have attended stakeholder meetings and conferences to further these efforts.

The Columbia River chapter originated in the Portland area many years ago, but “hibernated” for several years following dramatic changes to Oregon’s property tax laws in the late 1990s. The chapter was revived in 2008, but only a few people remained involved. The chapter struggled in its efforts to enhance its leadership base and develop a chapter business plan to help it move forward.

Even with the challenges faced by the chapter, there were still “signs of life.” Feedback from IAAO members, other knowledgeable interested parties, and new contacts all suggested that an educational focus for the chapter would be successful.

Early this year three new chapter reps accepted appointments to continue to expand the chapter’s promotional efforts. Next, a new board was approved by chapter members. Planning and accomplishing associated goals, objectives, and task assignments are the responsibility of the board, which works together as a team.

In the structurally different leadership approach, there would be no direct officer required responsibilities, which was the concern regarding acceptance of that form of a leadership position.

Chapter leadership firmly believes that the opportunities IAAO offers will help us to promote and retain the professional quality of our region’s property tax administration functions. IAAO Webinars were the basis for two of the chapter’s workshop events—Customer Service and MS Excel®. Our desire is to promote professional development through education and networking events.

The standards and practices promulgated by IAAO, in its publications and community networks, help the local chapter to better serve its stakeholders.

Personally I want to continue my involvement with educational efforts. I believe I can directly help counties with their mass appraisal functions. Together we can create something special. With this in mind, preliminary planning for a regional CAMA/GIS symposium is under way.

Stay tuned—there’s more to be heard from the Columbia River chapter.

Online Learning Never Looked So Good!

Course 859: SPSS for Appraisers
Available now @ www.iaao.org/store
In the News

International
Protest builds against unpopular Greek property (published November 23, 2011)
by Google News
Article describes recent developments in the ongoing debt crisis in Greece. A December 15 deadline looms to implement austerity reforms in order to receive additional monetary support from international creditors. The reforms, including an unpopular “property tax” administered through electric bills is causing unrest and numerous protests.

For more information, go to:
http://www.google.com/hostednews/afp/article/ALeqM5hy7zI_Rlbjo_9MEsnezU6-jbWYygQ?docId=CNG.a796ca530ff9dfe070195a3fb3101ee2.571

Could Italy reintroduce property tax? (published November 25, 2011)
by IPINglobal
Article discusses the debt crisis in Italy and the possibility of reintroducing a property tax that was abolished in 2008.

For more information, go to:

Investors showing more interest in distressed Italian property (published August 25, 2011)
by IPINglobal
Article discusses declining values in Italian property markets and increased interest by investors looking for bargains. The article reflects information from a survey conducted by the Royal Institution of Chartered Surveyors (Rics) Global Distressed Property Monitor.

For more information, go to:

Alternative Energy
Wind farm fights property tax (published November 13, 2011)
by Andrew Gaug, St Joseph News-Press
The article outlines a dispute over the assessable value of Lost Creek wind farm in DeKalb County, Missouri. The outcome of an appeal has implications for the taxable value of wind farm projects in other Missouri counties. It will also have an effect on school funding that is supported by the tax dollars.

For more information, go to:
http://www.newspressnow.com/localnews/29761151/detail.html

Ag Exemption
To garner tax benefit, land must be farmed—councilors (published November 13, 2011)
by Ilima Loomis, The Maui News
Article discusses inequities and misapplication of agricultural exemptions in Maui County, Hawaii. Maui County Council members recommended enforcing current ag exemptions in the property tax codes and creating stricter regulations regarding valid agricultural uses.

For more information, go to:
http://www.mauinews.com/page/content.detail/id/555297/To-garner-tax-benefit--land-must--.html

Economic Stimulus
Business tax consolidation key to competitiveness (published November 7, 2011)
by Ben Brunnen, Calgary Herald
Article outlines Calgary’s two-tier taxation system on the business community, a business tax and the non-residential property tax, and plans to simplify it to a single-tier business tax system. Benefits of the change are increased competitiveness with other municipalities in Alberta, Canada.

For more information, go to:

Tax incentives linked to 9,000 jobs in county (published November 6, 2011)
by Chelsey Levingston, Middletown Journal
Article discusses the benefits of providing time-limited property tax exemptions to companies that provide new jobs and increased sales taxes in Ohio counties.

For more information, go to:
Protect Yourself from Real Estate Fraud!

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New 7-hour Uniform Standards of Professional Appraisal Practice (USPAP) Requirements

**CAE, RES, AAS, and PPS Designees**—Effective January 1, 2012, it will be mandatory for IAAO designees, except CMS holders, to complete at least two 7-hour Uniform Standards of Professional Appraisal Practice (USPAP) update courses during their five year cycle. The 15-hour USPAP Course will no longer satisfy the USPAP recertification requirement for IAAO designees. Approved courses are IAAO Workshop 191, and any Appraisal Foundation approved 7-hour National USPAP Update course. The National USPAP Update Course concentrates on the most recent changes to USPAP, common problem areas, and application of USPAP to real world situations. This course is appropriate for practicing appraisers who already have a baseline understanding of USPAP, but need to be apprised of recent developments and updates affecting their appraisal practice. Also, effective January 1, 2012, it will be mandatory for IAAO designees, except CMS holders, to complete IAAO Workshop 171 (in class or online) during their five year cycle.

**CMS Designees**—Within a five-year recertification cycle, it is mandatory for IAAO CMS designees to complete either the 7-hour IAAO Standards of Professional Practice and Ethics online supplement, the 7-hour IAAO 171 Standards of Professional Practice and Ethics course, or the IAAO one-day forum on Standard 6.

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- Web-based courses designed specifically for assessment professionals
- Learn on your time to fit your busy schedule
- Eight online courses
  - Online Course 859—SPSS for Appraisers
  - An Introduction to the Cost Approach to Value
  - An Introduction to the Income Approach to Value
  - An Introduction to the Sales Comparison Approach to Value
  - Mass Appraisal of Residential Property
  - Commercial Case Study Review
  - Site Analysis
  - IAAO Standards of Professional Practice and Ethics

See the IAAO Marketplace www.iaao.org/store
2012

Train The Brain: Creating Sustainable and Affordable Online Training in the Assessment Office
Presented by Tina Morton and Tiffany Seward
Noon–2 pm CST, January 18, 2012

The Good, the Bad, and the Ugly of Assessment Policies and Practices
Presented by Alan Dornfest AAS, and Steve Van Sant
Noon–2:00 pm CST, February 15, 2012

Doing More With Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction
Presented by Rob Turner
Noon–2:00 pm CDT, April 18, 2012

The State of the U.S. Real Estate Market Semi-Annual Update
Presented by Peter Korpacz
1:00–3:00 pm CDT, May 16, 2012

The History of Mapping
Presented by Richard Norejko CMS
Noon–2:00 pm CDT, June 20, 2012

Foreclosure Sales and the Mass Appraisal Process
Presented by Scott Winter RES
Noon–2:00 pm CDT, July 18, 2012

The State of the U.S. Real Estate Market Semi-Annual Update
Presented by Peter Korpacz
1:00–3:00 pm CST, November 14, 2012

Most Webinars earn 2.0 continuing education credits.

Introductory Rate Participant/Site License Charge

<table>
<thead>
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<th>Member Rate</th>
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Call for Webinar Presenters
IAAO is calling all members who have expertise in defined areas to consider presenting a 2-hour Webinar on behalf of the association. If you feel that you are qualified to speak on any of the topics listed below via an IAAO Webinar, contact Director of Membership, Robin Parrish at parrish@iaao.org for more details.

Topics of Interest
- Billboards
- Car Dealerships
- Car Washes
- Casinos
- Cell Phone Towers
- Churches
- Contaminated Land
- Convenience Stores/ Gas Stations
- Fitness Centers
- Flex Buildings
- Golf Courses
- Green Buildings
- Historical Property
- Hospitals/Surgical Centers
- Landfills/Rock Quarries
- Marinas
- Mortuaries/ Cemeteries
- Restaurants
- Self Storage Units
- Ski Resorts
- Subsidized Housing
- Swimming Pools/ Rec. Properties
- Theaters
IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

IAAO Scholarship Fund
The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:
• Attend IAAO educational activities
• Attend the IAAO annual conference
• Attain an IAAO professional designation
• Perform research
Applications are available at www.iaao.org/library. For more information, contact Director of Administration Angela Blazevic, 816/701-8123, blazevic@iaao.org.

Jeff Hunt, CAE, Memorial Candidates Trust
Grants are awarded to professional designation candidates who demonstrate financial need and intend to use the funds to complete the requirements of a professional designation (administered by the Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee).
Applications are available at www.iaao.org/library. For more information, contact Education Manager Jean Spiegel, 816/701-8133, spiegel@iaao.org.

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

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

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

End-of-Year Personal Tax Planning Season is Upon Us. Consider a Donation To IAAO.
For more information contact Angela Blazevic, AAS, Director of Administration, Blazevic@iaao.org, 816/701-8123 or go to the IAAO Web site for information about specific funds.
IAAO is a nonprofit 501(c)(3) educational association.
Contributions are generally tax deductible. Check with your tax advisor.
Top left, Tom Glock reads F&E at the remote jungle resort of Sir Thomas’ at Toucan Sittee located in Hopkins, Belize, Central America, on the Sittee River. The photo is at dusk after a day of diving with whale sharks.

The Sittee and contiguous ocean and mangrove-lined lagoons harbor Tarpon, Barracuda, Snook, Jack Crevalle, Permit, and Bonefish. The surrounding jungle provides opportunities to view sea birds of the sea, river, and broad leaf forest. Up to 97 bird species can be viewed. Exploring Mayan ruins and visiting an active Ketchi Mayan village are other attractions.

Top right, Farrah Matthews reads F&E at 4,600-year-old Stonehenge on the Salisbury Plain, Wiltshire.

Bottom left, Farrah reads F&E at the Abbey Church of Saint Peter and Saint Paul, Bath, also known as Bath Abbey in Somerset, England, while admiring its Gothic architecture.

Bottom center, Farrah visits St. Cyriac’s Church, Lacock, Wiltshire, England.

Bottom right, Farrah visits the Roman Baths in Bath, Somerset, England. These historic baths, fed by natural hot springs, are now closed for use but open for viewing and learning more about their substantial history.
## Education Calendar

### By Location

**Alabama**
- **312—Commercial and Industrial Modeling Concepts**
  Hoover, January 23 – 27, 2012
- **102—Income Approach to Valuation**
  Montgomery, January 30 – February 3, 2012
- **551—Valuation of Machinery and Equipment**
  Montgomery, May 16 – 18, 2012
- **257—Fundamentals of Industrial Valuation**
  Montgomery, July 18 – 20, 2012
- **101—Fundamentals of Real Property Appraisal**
  Hoover, September 10 – 14, 2012

Center for Governmental Services sponsors the offerings listed above. For more details, contact Cleta McVay 801/399-8136.

**Arkansas**
- **101—Fundamentals of Real Property Appraisal**
  Little Rock, March 12 – 16, 2012
- **201—Appraisal of Land**
  Little Rock, April 23 – 27, 2012
- **400—Assessment Administration**
  Little Rock, May 7 – 11, 2012
- **102—Income Approach to Valuation**
  Little Rock, August 27 – 31, 2012
- **300—Fundamentals of Mass Appraisal**
  Little Rock, December 3 – 7, 2012

The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Julia Heflin 334/844-4782.

**Idaho**
- **101—Fundamentals of Real Property Appraisal**
  Boise, January 9 – 13, 2012
- **112—Income Approach to Valuation II**
  Boise, January 9 – 13, 2012
- **300—Fundamentals of Mass Appraisal**
  Boise, January 9 – 13, 2012
- **601—Cadastral Mapping—Methods & Applications**
  Fayetteville, March 26 – 30, 2012

The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Jan Barnard 208/344-8365.

**Ohio**
- **101—Fundamentals of Real Property Appraisal**
  Marion, February 27 – March 2, 2012
- **300—Fundamentals of Mass Appraisal**
  Marysville, April 16 – 20, 2012
- **201—Appraisal of Land**
  Urbana, July 23 – 27, 2012
  The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997, ohioadvalorem@neo.rr.com.

**Utah**
- **102—Income Approach to Valuation**
  Salt Lake City, August 13 – 17, 2012
- **112—Income Approach to Valuation II**
  Salt Lake City, August 20 – 24, 2012

The Utah Chapter of IAAO sponsor the offering listed above. For more details, contact Tiffany Opheikens 801/399-8136.

### By Course

**Math for Assessors**

This instruction-CD features a self-contained, self-paced tutorial that allows the user to practice his or her math skills from the most basic concepts through advanced techniques needed to succeed in higher level IAAO courses. It provides everything you need to get started and increase your comfort level with essential math concepts.

I found the course informative and helpful. The first few chapters began with some basic mathematical concepts and techniques but towards the end of the course, I felt it was a great refresher on the HP-12C as well as some terminology we don’t typically utilize on a day to day basis.

Kevin Prine
Real Estate Appraiser
Office of the City Assessor
Portsmouth, Virginia

To order go to the Marketplace at www.iaao.org.

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**ANSWERS ARE JUST A CLICK AWAY!**
5 Years

James D. Baker, City of Kentwood, Edmore, MI
Bob J. Branstetter, Warren County, Bowling Green, KY
Yorka M. Crespo, RES, Fairfax County Department of Tax Administration, Fairfax, VA
Christie D. Freeman, Lyon County, Eddyville, KY
Jeffrey D Gardner, East Feliciana Parish, Clinton, LA
Linnell Montisano Geronda, Town of Rumford, Rumford, ME
Kathy Goetsch, Davison County, Mitchell, SD
Marie E. Holyfield, CMS, Shelby County Assessor’s Office, Lakeland, TN
Jim W. Jacobs, RES, Clark County Assessor’s Office, Las Vegas, NV
Daniel J. Kenny, Town of Middlebury, Middlebury, CT
Joseph F. Locallo, Jr, Amari & Locallo, Chicago, IL
Debbi E Mason, Lockport Township, Lockport, IL
Korea Association of Property Appraisers, Seocho-Gu, Seoul, Republic of Korea
Jason Nichols, Delta Mass Appraisal Services, Wynne, AR
Vance H. Olvey, Indian River County Property Appraiser’s Office, Vero Beach, FL
Garry Pauls, RSA, Saskatchewan Assessment Management Agency, Regina, SK, Canada
Katrina Scarborough, Osceola County, Kissimmee, FL
Sheila Schauf, Riley County Appraiser’s Office, Manhattan, KS
Peter D Verros, Esq, Verros, Lafakis & Berkshire, PC, Chicago, IL
Michael J. Vestal, Crown Castle, Pittsburgh, PA
Barbara A. Winters, Oldham County, La Grange, KY

10 Years

Tod Buckvar, Realty Tax Challenge, Melville, NY
Ronald Campea, Pulaski County Assessor’s Office, Little Rock, AR
Dale Hom, Gila County Assessor’s Office, Globe, AZ
Gregory Kramber, Wright County, Buffalo, MN
James A. Lee, AAS, Tennessee Division of Property Assessments, Limestone, TN
Kenneth Pennington, Osceola County, Kissimmee, FL
James A. Pinkston, Arkansas Assessment Coordination Dept, Mountain View, AR
Barb A. Sall, CAE, City of Regina, Regina, SK, Canada
Monica Schmidt, Woods County, Alva, OK
Vic S Spencer, CMS, Wilkes County, Wilkesboro, NC
Lee Stephens, Pulaski County Assessor’s Office, Little Rock, AR
Nat Storla, CAE, City of Coon Rapids, Coon Rapids, MN
Angela J. Wright, Montgomery County, Independence, KS

15 Years

Amy L. DeHaan-Legge, City of Bay City, Bay City, MI
Jeff Dexter, Cost Reduction Services Group, LLC, Naugatuck, CT
Chester Gryski, Conway Davis Gryski Barristers, Toronto, ON, Canada
Dustin B. Hinrichs, CAE, Dakota County Assessing Services, Hastings, MN
Holice T Jackson, East Feliciana Parish, Clinton, LA
Robert T. Lehn, Pickett & Company, Inc., Dallas, TX
Scott D. Lyons, CAE, Dakota County Assessing Services, Hastings, MN
William S. McCampbell, Louisiana Tax Commission, Alexandria, LA
Robert McRae, The Aegis Group, LLC, Nashville, TN
Joel Miller, CAE, Dakota County Assessing Services, Hastings, MN
Teresa A. Mitchell, CAE, Dakota County Assessing Services, Hastings, MN
Donald Seifrit, City of Vineland, Vineland, NJ
Rocky Steele, Clark County Assessor’s Office, Las Vegas, NV
Michael R Welsh, Metcalfe County PVA Office, Edmonton, KY

20 Years

Glenn E. Bickford, RES, Tennessee Division of Property Assessment, Rock Island, TN
William A Black, RES, Sedgwick County Appraiser’s Office, Wichita, KS
Patricia Schwartz Core, St Tammany Parish Assessor’s Office, Covington, LA
Dennis Deegear, Duff and Phelps, LLC, Austin, TX
Paul Goulet, London Hunt and Country Club, London, ON, Canada
Bert Hartsfield, Leon County Property Appraiser’s Office, Tallahassee, FL
Debbie K. Larson, Lincoln County, Kemmerer, WY
Elysia K. Lovelady, Lyon County Appraiser, Emporia, KS
Chris E. Morlan, AAS, Sedgwick County Appraiser’s Office, Wichita, KS
James L. Pence, Florida Valuation Services Inc, Hobe Sound, FL
Maxwell O. Ramsland, Ramsland & Vigen, Inc, Duluth, MN
Lori L. Reedy, Reno County Appraiser’s Office, Hutchinson, KS
Rita R. Rippee, AAS, Sedgwick County Appraiser’s Office, Wichita, KS
William H. Steinhart, Appraisal Consultants Corp., Livingston, NJ
Wayne A Voss, Randolph County, Chester, IL
Cheryl M. Williams, Los Angeles County, Bellflower, CA
Patricia Wright, New Jersey, Trenton, NJ
Janice D. Yoder, Sedgwick County Appraiser’s Office, Towanda, KS

25 Years

Timothy P Brummer, Pottawattamie County Assessor’s Office, Council Bluffs, IA
Craig A Burman, Attorney at Law, Chicago, IL
William F. Kealy, Pottawattamie County Assessor’s Office, Council Bluffs, IA

30 Years

Mary E. Batcheller, Trenton, MI
Walter E Kent, Jr, Town of Old Lyme, Old Lyme, CT
Marilyn N. Kishi, Los Angeles County Assessor’s Office, Newhall, CA
Steven D. Martin, Summit County Assessor’s Office, Coalville, UT
Jeffery W. Speelman, CAE, Oklahoma Tax Commission Ad Valorem Division, Oklahoma City, OK
Thomas S. Winfree, CAE, CMS, AAS, Division of Property Assessments, Mc Minnville, TN

35 Years

S. Steven Juda, Town of Newington, Newington, CT
Donald J. Ross, Jr, Town of Fairfield, Fairfield, CT
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Correction Notice
In Fair & Equitable October, page 25, there are two inaccuracies in the article, “Hoffman Appointed to Ohio Real Estate Appraiser Board.”

Mr Hoffman is not an instructor for IAAO or The Appraisal Institute and he has not recently served on committees for The Appraisal Institute.
It’s December, can you believe it? I’m no different from anyone else who says (or refuses to say it out loud, because they think it’s an age thing, but yet still thinks it), “where in the world did the time go?” The jolly old man and his reindeer will be making his way to homes later this month, and then we’re off to a new year!

I could recap the many accomplishments we’ve made this year collectively as an association, but as the Director of Membership and keeping in the spirit of the holidays, I will focus my innermost thoughts and comments regarding membership in the “Ghost of IAAO Past,” the “Ghost of IAAO Present,” and the “Ghost of IAAO Future.”

The Ghost of IAAO Past

Membership
We started 2011 (January through March) strong in membership with 7,326 members, thanks in part to the 2 for $200 recruitment program. But as time progressed and the grace-period for paying 2011 membership dues ended on March 31, we dropped 900 members—a dramatic and traumatic loss for the association and this director. Coming off of the preceding year with a 94 percent retention rate, our new retention percentage took a nosedive; brrr…I feel a draft in the room. We picked up the pieces on April 1 with 6,427 members and a retention rate of 83 percent, brushed ourselves off and set out to meet or beat last year’s membership numbers, and to reach out to our membership.

AssessorNET
Think of AssessorNET back to a time before May; it was pretty much just a listserv—posting questions and getting answers to assessment issues, nothing less, nothing more. It fulfilled the needs of our members in getting answers and it added varying perspectives to different assessment issues.

Webinars
Continuing education in the form of Webinars was a solid occurrence for IAAO and its membership. The year 2011 brought us 11 Webinars covering best assessment practices as well as customer service training tips.

Survey
The opinions of our members are important so we solicited our membership through a Member Interest Survey in May with interesting results to be published in F & E in 2012.

The Ghost of IAAO Present

Membership
Big strides have been made in membership recruitment since the April fallout. As of this writing, IAAO has 7,043 members; ahh…I have a sense of cozy warmness when I see that number. Once again, the 2 for $200 recruitment program is under way starting October 1 and running through March 31, 2012. In the last three months of 2010, the program brought in 143 new members; we’ll have to show a heftier increase than that during the last three months of 2011 in order to surpass last year’s final membership total—anything is possible.

Speaking of membership, it’s time for 2012 membership renewal. We have sent first notices; if you haven’t received your first notice, contact me and I will send you another one. If you’ve been diligent and already submitted your membership invoice for payment—thank you. We all know that invoices are sometimes misplaced or forgotten, so please follow up to ensure your membership remains in good standing. For those of you who are part of an agency billing, I encourage you to follow up as well; don’t let your membership lapse and lose your benefits and tenure at IAAO.

Marketing
IAAO has created attractive new display banners, a total of five, each covering an area of emphasis for the association:

- Setting the Standards
- Membership
- Technical Assistance
- Research/Library
- Conferences

These banners have been used to represent IAAO in exhibits at various conferences and by IAAO Reps at several association, chapter, and affiliate meetings.

New Publication
Rep Rap, an electronic publication focused solely on supporting the role of the IAAO Reps, has a new name and a refreshing new look—The IAAO Insider. The publication has now broadened its audience to include chapter and affiliate leaders and resources for their success.

AssessorNET
I hope by now you’ve participated in the IAAO new AssessorNET online community. It is so much more than a listserv. The new AssessorNET is a communication and networking hub for members. You can still post questions
and get responses as before, but now you can also create your own profile, share and search documents, organize into specialized groups, offer a book review, and search for a member. What an incredible difference!

**Accredited Membership**

Members can be recognized for their IAAO education and experience through the IAAO Accredited Membership Program. No, this program isn’t new, but starting now you will see a renewed emphasis on the merits of the program as IAAO encourages members to take part in the program and be recognized. Why not add IAAO Accredited Member to your business card? Contact me for details or find more information on the IAAO Web site.

**Babies × 2**

The Membership Department has been busy this fall with babies. First, Aaron Weatherford, technology and data coordinator, and his wife Emily had Emma Mae in late September; then, not to be outdone, Kate Smith, membership/publications assistant and her husband Jon had Ian Parker in November. All are doing well and both babies are blessed additions to the headquarters staff family. From all of this I have learned not to drink the water at Headquarters! Ho, ho, ho….!

**The Ghost of IAAO Future**

**Membership**

The last thing IAAO wants to see on April 1, 2012, is a membership drop like we had at the start of this year. So again, I ask you to follow up on your membership invoices and remember the numerous benefits of membership. Both you and your employer gain through your continued membership—many of those benefits have been mentioned in this article. The 2 for $200 recruitment program is still running strong through March 31, 2012; what a great time to encourage your colleagues to join IAAO at a reduced rate for two years.

**AssessorNET**

Headquarters is really excited about the future possibilities for AssessorNET as each of you will define the direction and offerings that AssessorNET will ultimately become. Ask, answer, share, add, search, work, and have fun with your new IAAO AssessorNET; the possibilities are what you make them and they are are endless.

**Webinars**

An easy way to earn continuing education units is through IAAO Webinars. Check out page 38 of this issue for the Webinars lineup in 2012; I think you will be pleased. And if you have expertise on a specific topic that would be of interest to your colleagues, contact me and we’ll discuss you presenting a Webinar next year.

I am out of space so I will close by saying thank you—thank you for the opportunity to serve as your Director of Membership; thank you for your continued membership in IAAO in 2012; and thank you for your support of our great organization.

Merry Christmas to all, and well, you know the rest.

Robin Parrish

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**Fundamentals of Tax Policy**

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

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

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

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

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This incredible offer expires on March 31, 2012. The sooner you recruit new members, the more they get for free, and the more chances you have to win $200.

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Visit [www.iaao.org](http://www.iaao.org) for more information and a special membership application.

Questions? Contact membership@iaao.org or call 1-800-616-IAAO (4226).