IAAO Communications Practices Survey: Looking to the Future

IAAO Communications Committee
Quarterly Market Update—Bringing Market Trend Data to the Local Level
*presented by Peter F. Korpacz*
1:00–3:00 pm CST, February 16, 2011
Following the November 2010 Webinar, National Real Estate Market Trends, Peter Korpacz next focuses on how to drill down through the data spectrum and bring economic, demographic, and real estate trend data to the state, region, and county level. While national trend data is important and useful as a foundation, they are broad-based and often do not reflect local trends that may not mirror the national trends. The real estate data will focus on office, retail, industrial, apartment, and hotel segments of the real estate property markets. Numerous examples of local level data and analysis will be presented.

From this Webinar you will learn:

- How to drill down to regional and local level data to support opinions on
  - demographic and economic trends
  - leasing market trends
  - cap rate and pricing trends
- Data sources and costs for state, regional, and county level data
- How to analyze and present trends to visually support your conclusions and opinions.

Valuation of Skilled Nursing Facilities
*presented by Kevin Bradshaw*
Noon–2:00 pm CST, March 23, 2011
Valuation of skilled nursing facilities (SNF) offers a unique appraisal challenge. They are almost always owner operated but are bought and sold for their ability to generate income. For this reason it becomes necessary to use the operational or “going concern” income and expenses in the income capitalization approach, much the same as in hotel-motel valuation.

This Webinar will illustrate the development of an income capitalization approach for skilled nursing facilities using practical examples. The cost and sales approaches will also be discussed and reviewed.

CALL FOR PRESENTERS
IAAO is looking for presenters and topic proposals for its Innovation & Excellence Webinar Series. Topics should be extensive enough to be adapted into a 2-hour Webinar presentation and of sufficient quality to be eligible for continuing education credits. Send inquiries and proposals to parrish@iaao.org or call 800/616-4226 X 8101.

The online courses offered by IAAO are an efficient answer to today’s difficult economic times. The course enabled me to take the course at my leisure and on my time. By using the online services, we were able to reduce the travel, food and course expenses involved in obtaining certification hours. The online program was a positive experience and I would encourage other local appraisers (assessors) to take advantage of this opportunity.

Kathy Tyndall, Pamlico County Tax Office, NC
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.
Dear IAAO Members,

I have just returned from my first official trip of 2011. I was at the North American Conference of Appraisal Organizations meeting in Coconut Grove, Florida, on January 7–8. This meeting is held annually by the sponsoring organizations of The Appraisal Foundation (TAF) and the North American Council of Appraisal Organizations (NACAO). The TAF Board of Trustees Executive Committee meeting also is held in conjunction with this meeting and is open to all attendees.

Currently, the sponsoring organizations of TAF that attend the conference are American Society of Appraisers, American Society of Farm Managers & Rural Appraisers, Appraisers Association of America, IAAO, Instituto de Evaluadores de Puerto Rico, International Right of Way Association, Massachusetts Board of Real Estate Appraisers, and National Association of Independent Fee Appraisers. In addition, there are affiliate sponsors and international appraisal sponsors that participate at varying levels.

I want to recognize IAAO members David Wilkes and Paul Welcome, CAE, who served as 2010 and 2009 chairs of TAF Board of Trustees, respectively. Both have served on the TAF board in other capacities as well. I also would like to recognize Lath Harris, CAE, who has served on the TAF Board of Trustees since 2008, and Guy Griscom, CAE, who was appointed to the Appraisal Practices Board in 2010. IAAO appreciates their individual service and participation in these important activities.

Another IAAO member, Sandra Guilfoil, is the outgoing chair of the Appraisal Standards Board. She was recognized recently with the 2010 Chair’s Public Service Award. Ms. Guilfoil has served TAF for more than nine years, first on the Appraiser Qualifications Board and then on the Appraisal Standards Board. She has served as chair of both bodies. Recipients of the annual award are recognized for going above and beyond the call of duty for the good of the valuation profession. Congratulations to Sandra for receiving this honor.

The IAAO committee appointments for 2011 are almost complete, and the rosters can be viewed at www.iaao.org/committees. Each year new committee members are appointed by the incoming President and President-Elect to replace volunteers whose three-year terms have expired. Ideally, committees are made up of a balanced blend of experienced veterans and new participants who bring fresh perspectives to the process. Committees are also the proving ground for the next generation of IAAO leaders. I look forward to another year of participating in the committee process so valuable to meeting the goals of the organization.

An example of a committee effort that benefits members is highlighted in this issue of F&E, the IAAO Communication Practices Survey. Please take the time to read the results of this survey. It provides interesting insights into how IAAO communicates and how our stakeholders like to be communicated

(continued on page 17)
**IAAO Communication Practices Survey: Looking to the Future**

**IAAO Communications Committee**

In formal terms, the desired outcomes of the survey were to

- Better understand the communication preferences of individuals in the appraisal and assessment community
- Increase the relevance of IAAO communications
- Recommend new communication methods
- Prioritize resources dedicated to IAAO communications
- Provide insight about future communications needs.

**Survey Demographics**

A total of 533 people completed the survey: 412 IAAO regular members, 31 associate members, 76 nonmembers working for assessment jurisdictions, 10 nonmembers not working for assessment jurisdictions, and 4 people whose status was not clearly identified. This represents approximately a 6.0 to 7.5 percent response rate when compared to the total IAAO membership, enough for a statistically representative sample. An additional 21 people gave partial responses that were valid and included in the results. Survey respondents were not required to complete every question, although most did.

When respondents were asked, “How many employees are in your immediate office or department?” the answers ranged from 1 to 1,500 with a median of 11. Individuals from very large offices with substantial communication resources provided their perspectives, but most were in smaller offices with fewer communication and staffing resources. Some retired or self-employed individuals responded that they had no employees, so they were counted as 1 to include themselves.

The statements made or opinions expressed by authors in *Fair & Equitable* do not necessarily represent a policy position of the International Association of Assessing Officers. This article expands upon a presentation made by members of the IAAO Communications Committee at the 76th Annual International Conference on Assessment Administration, August 31, 2010, in Orlando, Florida.
**Workplace Environment**

Although the survey focused specifically on individual communication preferences, viewpoints, and knowledge, an evaluation of exposure to communication tools in the workplace was also sought. Understanding what tools are commonly available in the workplace, and how they are managed, provides insight into issues of accessibility.

When asked, “Does your workplace have a dedicated public information (PI) officer or dedicated PI staff?” 211 respondents said “Yes” and 343 said “No.” A follow-up question, “Are specific individuals authorized to handle media inquiries?” elicited 516 responses. The majority indicated that a few top administrators, such as the department head, assessor, or deputy assessor, generally handle media inquiries not directed to a PI officer. There were 61 “no” responses to this follow-up question.

When asked to identify communication tools currently used in the workplace, survey respondents indicated that Web sites, printed brochures, and press releases are the most universally used. In-person communication in various forms is also prevalent. As shown in figure 1, while all the listed communication methods are used to some extent, there is a clear hierarchy of use. Individual comments about other communication methods in use mentioned personal communications, interoffice communications, intergovernmental communication such as communication with legislators, and formal presentations at conferences and assessor meetings, as well as video conferencing.

When respondents were asked to rate the effectiveness of various workplace communication tools, responses tracked closely with prevalence of use. The most frequently used communication tools are also perceived to be the most effective, as shown in figure 2 (ranked using weighted mean of responses).

When asked to describe how in-person inquiries were handled, 254 respondents indicated that inquiries are handled by designated representatives; 363 indicated that inquiries are handled by all department staff; and 80 indicated that results (when warranted) are communicated with all stakeholders (other departments or agencies).

**Workplace and Social Media**

Survey respondents were asked whether their workplace uses online social media (Facebook, LinkedIn, YouTube) as part of their PI program. Eighty-four percent (448 out of 534) said that they do not use social media or did not identify a specific use in their PI programs. Of the total survey population only 5.9 percent said they use social media to post links to their office Web site; 4.8 percent said they use social media to post event notices; 2.8 percent use it to provide a discussion forum; 2.8 percent use it to post event coverage; and 1.3 percent use it to post blogs.

With the current popularity of social media sites such as Facebook, LinkedIn, MySpace, and others, why don’t jurisdictions use social media more often? A possible explanation became more apparent in subsequent survey responses.

When asked, “Does your workplace have a written policy defining use of social media sites and other online communications for work use?” more than half (68 percent) of respondents indicated that they do. When asked, “Does your workplace restrict access to social media sites for personal use?” 68 percent of respondents said “yes” and 32 percent said “no.” Figure 3 identifies controls on workplace access to Internet communications that affect a significant percentage of survey respondents. A majority of workplaces...
monitor Internet use, restrict access to social media sites, place controls on the types of sites visited, and limit time spent on the Internet. Only 21 percent of respondents indicated that they have no formal policy on the use of social media sites.

At present, it appears that there are significant restrictions on Internet use and social media access in the average workplace of survey respondents. Many of these restrictions are based on administrative concerns about staff productivity, IT (information technology) department concerns about network security, and restrictions imposed by statute or administrative rule to protect personal information stored in property tax database systems. Administrative policies that impose limits on the use of online communication tools may help to explain why social media is not in greater use in the workplace. This administrative environment may also help to explain why assessor offices’ public relations departments don’t consider the use of social media more often.

When asked whether social media site content is archived to meet open records/Freedom of Information Act requirements, only 7 percent of respondents indicated “yes.” A significant percentage of respondents (46 percent) did not know. Because social media tools are relatively recent and are not as frequently used as other technologies in the workplace, they seem to be in catch-up mode when it comes to being addressed by formal policies.

**Individual Online Preferences**

Because personal use of the Internet is generally less restricted than workplace use, information was sought about exposure of the survey population to a wide variety of online communication tools and technologies. In response to a question about participation in various online communications, the frontrunners (as shown in figure 4) were sending and receiving text messages, using Facebook, and browsing the Internet using mobile devices. The proliferation of wireless mobile devices (smart phones, iPads, iPhones) seems to have reached all segments of the survey population (and society in general), and accessing the Internet did not seem to be a big obstacle for the great majority of survey respondents.

Viewing online video and using YouTube also fell into mainstream use categories. Uploading video or images, using instant messaging, participating in blogs or discussion forums, using Wikis, and participating on LinkedIn were also common activities. Other online communication methods, such as Twitter, MySpace, and Plaxo, were not in common use in the survey population.

When asked, “How often do you use online social media sites such as Facebook, LinkedIn, Plaxo, and MySpace” 33 percent of respondents said rarely; 9 percent once a month; 18 percent once a week; and 19 percent daily. With 46 percent of respondents accessing social media sites at least once a month, this avenue of communication obviously is alive and well outside the workplace.
When asked, “How often do you go online to find information on the Internet?” an incredible 96 percent of survey respondents said they use the Internet at least once a week and 81 percent said they use it daily. Only 3 percent said they use it once a month or less.

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**IAAO Communications**

**Good to Better**

IAAO appears to be doing well communicating with its members. As shown in figure 5, an overwhelming majority of respondents agreed that IAAO keeps them informed about the association and its activities; that they can easily find answers to questions related to IAAO; that they have opportunities to communicate with senior IAAO leadership; and that they have opportunities to communicate their ideas on IAAO-wide initiatives. A possible goal for IAAO would be to find ways to improve already good communication to even better communication across all categories.

When asked which communication tools they currently depend on to stay informed about IAAO, 93 percent of respondents indicated that they depend on F&E and the *Journal of Property Tax Assessment and Administration*; 84 percent, the Web site; 58 percent, IAAO E-News broadcast messages; 43 percent, person-to-person (word-of-mouth); 31 percent, AssessorNET discussion group; 20 percent, direct communication with IAAO leaders; 4 percent, social media sites (Facebook, LinkedIn); and 3 percent, SPCNET state and provincial discussion group (see figure 6). Interestingly, person-to-person communication still ranks high considering the multitude of mass communication tools that are available.

When asked where they usually first hear about IAAO news and information, 64 percent of survey respondents said IAAO E-news or the Web site; 48 percent, IAAO printed publications; 11 percent, a chapter or local newsletter; and 8 percent, word-of-mouth and local groups. Two percent of survey respondents said they first hear IAAO news and information from a non-IAAO source, and 1 percent indicated that they first hear IAAO news from a social media site (Facebook, LinkedIn).

![Figure 5. IAAO communication—headed in the right direction](image)

**Figure 6. What people depend on to stay informed about IAAO**

- **Fair & Equitable and Journal of Property Tax Assessment & Administration** 93%
- IAAO Web site 84%
- IAAO E-News broadcast messages 58%
- Person to person (word of mouth) 43%
- AssessorNET 31%
- Direct communication with IAAO leaders 20%
- Social media sites (Facebook, LinkedIn) 4%
- SPCNET state and provincial discussion group 3%
When asked about the level of interest in various IAAO communication topics, survey respondents showed the most interest in educational opportunities, followed closely by IAAO events (see figure 7). All the communication topics showed some level of interest, and no one said that they were uninterested. Interest in education of all types is affirmed by high levels of activity on education-related pages on the IAAO Web site and in broadcast e-mail links to these pages.

**IAAO Printed Materials**

When asked how often they read IAAO printed materials, 75 percent of respondents said they read *Fair & Equitable* regularly and 20 percent occasionally read it or skim it. As shown in table 1, a majority of respondents read IAAO printed materials regularly, which makes them an important vehicle for reaching IAAO members.

Based on the results shown in figure 6, slightly more survey respondents read IAAO printed materials than go to the Web site or read broadcast e-mails as a source of information. Print is the preferred medium by a slim margin over online communication tools. The survey independently evaluated each communication tool and did not presume exclusivity of use among choices. In other words, respondents evaluated each communication tool on its own merits.

When asked about specific content in *F&E*, survey respondents indicated the highest level of interest in feature articles, the education calendar, and “In the News” (abstracts of online news related to property tax policy, economic influences, and regional and international trends); see figure 8.

All content in *F&E* received a high positive level of interest. When “not very interested” responses were excluded from the results, rankings for content areas shifted slightly but all areas showed an interest of 69 percent or greater.

When asked about the look and feel of *F&E*, survey respondents again showed a high positive level of interest. More than 80 percent of respondents approved of the photography and imagery, writing quality, timeliness, and coverage of IAAO events and education (see figure 9). A few...
survey respondents indicated a low level of interest, which skewed the overall percentages slightly downward but did not affect the overall ranking.

**Figure 9.** Evaluation of *Fair & Equitable* look and feel

<table>
<thead>
<tr>
<th>Feature</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of photography and images</td>
<td>88%</td>
</tr>
<tr>
<td>Writing quality</td>
<td>87%</td>
</tr>
<tr>
<td>Timeliness</td>
<td>85%</td>
</tr>
<tr>
<td>Coverage of IAAO events &amp; education</td>
<td>84%</td>
</tr>
<tr>
<td>Interesting &amp; engaging</td>
<td>79%</td>
</tr>
<tr>
<td>Mix of serious &amp; fun</td>
<td>72%</td>
</tr>
<tr>
<td>Chapter/affiliate activities</td>
<td>64%</td>
</tr>
</tbody>
</table>

**Broadcast E-Mail**
The survey asked two questions about *IAAO E-News* broadcast e-mails.

The first question (figure 10) evaluated how completely e-mails were being read. As might be expected in a busy world, a large majority (70 percent) of respondents are skimmers, checking for important content and following links of interest. Fourteen percent said that they read the e-mails in full. A small percentage (4 percent) said they decide whether to read the e-mail based on the subject line, and 3 percent said they look at “What’s New” to determine interest. Nine percent said they do not receive IAAO broadcast e-mails. Apart from survey results, evaluation of e-mail statistics on open rates and “click-through” rates for *IAAO E-News* indicates that recipients consistently have a strong interest in education-related links and frequently updated or new content.

The second question asked about the frequency of broadcast e-mails. Seventy-eight percent of respondents said that the current frequency of two per month is appropriate; 10 percent said the e-mails were not frequent enough; 2 percent said e-mails were received too frequently; and 10 percent said they don’t know or don’t receive them. Based on these responses, plans to continue sending *IAAO E-News* to members twice monthly seem reasonable. The 2 percent who said *IAAO E-News* was received too frequently can opt out of receiving *IAAO E-News* at any time by clicking the unsubscribe link in the e-mail. The 10 percent who don’t know or don’t receive *IAAO E-News* can opt in by sending a note, “opt in to *IAAO E-News*,” to info@iaao.org.

**Figure 10.** Readership of *IAAO E-News* broadcast e-mail

<table>
<thead>
<tr>
<th>Feature</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>4% decide to read based on subject line</td>
<td></td>
</tr>
<tr>
<td>3% Look at “What’s New” to determine interest</td>
<td></td>
</tr>
<tr>
<td>9% don’t receive</td>
<td></td>
</tr>
<tr>
<td>14% read in full</td>
<td></td>
</tr>
<tr>
<td>70% skim for important content</td>
<td></td>
</tr>
</tbody>
</table>

**IAAO Web Site**
The survey asked three questions about the IAAO Web site.

Responses to the first question, “In the past three months, how often have you visited the IAAO Web site?” showed that 76 percent of respondents visited the Web site at least once a month, 27 percent at least once a week, and 2 percent daily. Nineteen percent said they rarely visit the Web site, and 5 percent said they never visit it.

The second question asked about the value of information resources on the Web site. As shown in figure 11, there is a concentration of responses in the “somewhat valuable” range as calculated using the weighted mean and excluding the “don’t know/don’t use” responses from the ranking.

Overall, respondents found value in Web site content; however, as shown in table 2, the value ratings were widely distributed with significant percentages in the “very valuable,” “not valuable at all,” and “don’t know/don’t use” ranges.
use” choices. There is clearly room for improvement based on these results.

At the November 2010 Executive Board Meeting, then-president Bill Carroll directed the Communications Committee to research how the IAAO Web site should be designed and to make recommendations to the Executive Board in April 2011. Part of that direction included using whatever resources are needed (other standing or special committees, IAAO staff, and the like) to complete the evaluation.

A third open-ended question asked for additional suggestions for

• Information that should be available on the Web site
• Improvements to the Web site
• Areas of the Web site that need additional explanation or instructions for use
• Links that are especially useful. Responses included the following:
  • Keep the Web site current and remove outdated content.
  • Provide more detailed instructions on using the IAAO Library.
  • Reorganize the content and simplify the home page.
  • Reduce the number of clicks required to access member information.
  • Create a members-only resource page.
  • Improve the Course Calendar functionality.
  • Make it easier to find such information as minutes of board meetings and recertification information.

The open-ended comments suggest that the Web site could be simpler and easier to use. By keeping posted information current, relevant, and easy to find, IAAO should be able to improve this important resource.

The Future

Communication Tools New to IAAO

Respondents were asked to evaluate their level of interest in communication methods and technologies not regularly used by IAAO (see figure 12). When results were ranked according to the weighted mean of responses, the level of interest in new communication methods appears to be somewhat low, particularly for Twitter posting, information posted to social media sites, video event coverage on YouTube, and blogs on the IAAO Web site.

On the other hand, if results are examined from only survey respondents who expressed a positive level of interest (3 or higher on a scale of 1 to 5), the level of interest appears to be much higher, particularly for the option to receive an online (green) version of Fair & Equitable instead of a print version, the ability to post comments on IAAO Web pages, news feeds of important notices, deadlines, and product releases, blog(s) on the IAAO Web site, video event coverage posted on YouTube, and information posted on social media sites.

Table 2. Interest in Web site content

<table>
<thead>
<tr>
<th>Content</th>
<th>Very valuable</th>
<th>Somewhat valuable</th>
<th>Not valuable at all</th>
<th>Don’t know/ don’t use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference Desk</td>
<td>28%</td>
<td>53%</td>
<td>4%</td>
<td>16%</td>
</tr>
<tr>
<td>AssessorNET (members only)</td>
<td>28%</td>
<td>47%</td>
<td>6%</td>
<td>19%</td>
</tr>
<tr>
<td>Glossary (members only)</td>
<td>21%</td>
<td>51%</td>
<td>10%</td>
<td>17%</td>
</tr>
<tr>
<td>Technical Standards</td>
<td>32%</td>
<td>47%</td>
<td>8%</td>
<td>14%</td>
</tr>
<tr>
<td>Course Calendar</td>
<td>41%</td>
<td>40%</td>
<td>11%</td>
<td>8%</td>
</tr>
<tr>
<td>Public Service Resources</td>
<td>14%</td>
<td>51%</td>
<td>16%</td>
<td>19%</td>
</tr>
<tr>
<td>Topics of Interest</td>
<td>30%</td>
<td>50%</td>
<td>8%</td>
<td>12%</td>
</tr>
<tr>
<td>LibraryLink Catalog (members only)</td>
<td>29%</td>
<td>40%</td>
<td>12%</td>
<td>19%</td>
</tr>
<tr>
<td>In the News/Press Releases</td>
<td>24%</td>
<td>51%</td>
<td>11%</td>
<td>14%</td>
</tr>
<tr>
<td>Media Resources</td>
<td>11%</td>
<td>47%</td>
<td>20%</td>
<td>22%</td>
</tr>
<tr>
<td>External Resource Directory</td>
<td>8%</td>
<td>48%</td>
<td>21%</td>
<td>23%</td>
</tr>
<tr>
<td>Member Directory (members only)</td>
<td>26%</td>
<td>44%</td>
<td>15%</td>
<td>15%</td>
</tr>
<tr>
<td>Our Staff page</td>
<td>21%</td>
<td>49%</td>
<td>15%</td>
<td>15%</td>
</tr>
</tbody>
</table>

Figure 12. Interest in communication tools new to IAAO (ranked using weighted mean)
to 5), a significant number expressed interest in the following:

- The option to receive an online (green) version of F&E
- The ability to post comments on IAAO Web pages
- News feeds of important notices, deadlines, and product releases

These particular results indicate a wide variance among the survey population in preferences for using communication tools that are relatively new to IAAO. Based on these results, IAAO could consider how it communicates with different segments of its core audience. The survey results provide a tool for prioritizing and targeting the communication options that will achieve the most significant results for a broadly diverse audience.

The most interesting result from this particular survey question about new communication tools was the “green” option for F&E. Table 3 shows the number and percentage of respondents for each level of interest, from “very interested” to “not applicable.” Twenty-eight percent were strongly interested in an online version of F&E; 52 percent showed a positive level of interest; 21 percent were somewhat interested; and 26 percent indicated a level of interest less than that.

In the end, it is all about offering choices and multiple efficient pathways for accessing information relevant to IAAO members and the assessment community.

At the direction of the Executive Board, the Communications Committee will continue to explore options for an online F&E in 2011. It offers compelling possibilities as interest grows in expanding the presence of IAAO internationally and making IAAO news more accessible. In addition, offices that receive multiple copies of F&E may opt to receive fewer print copies if extras are unread and go directly to the recycling bin. As baby boomers leave the workforce and GenXers, millennials, and other digitally immersed generations join the workforce, there may be broader acceptance of an online version of F&E. Tools to effectively view, process, and understand online publications continue to evolve and improve. This may eventually result in a better overall reading experience that more people can benefit from. Periodicals built for digital may also enhance the value of the online choice. Economic considerations will undoubtedly also have an influence.

In the end, it is all about offering choices and multiple efficient pathways for accessing information relevant to IAAO members and the assessment community.

Looking into the Crystal Ball

When respondents were asked what communication tools they would like to have available in the future, the ranked results (figure 13) indicated significant interest in audio or video podcasts and live Webcasts, and some interest in blogs or online commenting. IAAO began offering live Webcasts and online courses in 2010. Attendance figures for recent Webcasts and online courses support survey results showing that programs like these are strongly desired. IAAO plans a full lineup of online learning choices in 2011 and beyond.

When asked how they would like to receive communications in the future, respondents indicated IAAO E-news as the most prominent choice, followed closely by printed periodicals, and the Web site. Thirty-one percent indicated they would prefer to receive brochures. Eight percent indicated that they would prefer to receive communications on social media sites and Twitter (see figure 14).
Figure 14. Preferences for receiving future communications

<table>
<thead>
<tr>
<th>Communication Tool</th>
<th>Percentage of Responses</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAAO E-News</td>
<td>82%</td>
</tr>
<tr>
<td>IAAO periodicals</td>
<td>75%</td>
</tr>
<tr>
<td>Website</td>
<td>54%</td>
</tr>
<tr>
<td>Brochure/flyers</td>
<td>31%</td>
</tr>
<tr>
<td>Social media sites and Twitter</td>
<td>8%</td>
</tr>
<tr>
<td>Other</td>
<td>3%</td>
</tr>
</tbody>
</table>

Percentage of responses

Summary

Individual communication preferences varied widely among survey respondents. Preferences for particular communication tools or methods are not exclusive—many respondents use multiple communication tools and methods. In order for IAAO communications to remain relevant, they must utilize the same communication tools that members use and have access to. Providing choices makes it easier for members to receive information from IAAO in the way that best suits them at a particular time and place.

The communication tools that individuals use can vary depending on time of day, access to a computer or mobile wireless device, workplace restrictions, personal and generational preferences, social influences, and privacy concerns. Influencing factors such as these affect which method is used to access information. In today’s increasingly complicated world, having choices makes it easier.

Social media as communication tools are being readily embraced in both the corporate world and at the individual level. Survey respondents who come primarily from government offices may encounter a different set of rules that limit access to these communication channels during work hours. The culture within government offices tends to be more conservative and restrictive than that in corporate culture, in part because of sensitivity about privacy issues and the need for more regulation due to public information laws.

A major concern surrounding social media, and online communication in general, is security.

Choosing tools that provide the most benefit and make the best use of available resources is a constant challenge. The challenge is made easier by the valuable information provided by survey respondents.

Communications Committee members in 2010, at the time of the survey, were Chair David McMullen, Manuel Gallegos, John Taylor, Alan Dornfest, AAS, L. Wade Patterson, Rebecca Malmquist, CAE, and Chris Bennett, Staff Liaison.

Fundamentals of Tax Policy

*Fundamentals of Tax Policy* (Members $60, Nonmembers $75)

*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!


The Assessment Practices Self-Evaluation Guide, 3rd edition, has been written to assist candidates for the Assessment Administration Specialist (AAS) designation, and jurisdictions seeking the Certificate of Excellence in Assessment Administration. It also can be used to document best practices in the office.

The guide incorporates accepted standards of assessment practice in the publications and standards of IAAO and reflects the requirements of the *Uniform Standards of Professional Appraisal Practice* (USPAP).

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

**Electronic version:** Members $25, Nonmembers $50

**Printed version:** Members $45, Nonmembers $90
The mass appraisal and assessment business has changed markedly during my 25-plus years in it: new systems have developed, computer-assisted mass appraisals have become widespread, multiple regression and feedback are now accepted tools, and a panoply of other interesting and exciting items are now indispensable parts of the assessor’s standard operating procedure. There is one important area, however, that has not changed. And I believe it’s time that we, as leaders of the assessment community, take positive steps to change it in our lives and the lives of those we serve.

Attitude Is Everything
The thing that has not changed is the attitude we hold about our jobs as assessors. It is time for a new attitude toward the assessor, and I believe we are the people who must make this change happen. We’ve been our own worst enemy. We have accepted the stereotypical role of the “bad” tax person. A great many of us have focused on the half-empty glass of assessing. We’ve failed to recognize the wonderful contents that the half-full portion of that same glass holds. It’s time for us to become our own public relations person, our own cheerleader. It’s time for us to sell the value of what we do to our unit of government and to our customers.

As things now stand, if you go out gathering data on a particular parcel of real property, you’re fully prepared for that property’s occupant to be reluctant to have you visit or give you information, and for that individual to have the general demeanor that the “bad” tax person is here. Au contraire. We need to make a change in our attitude that will spill over into our customers’ attitudes. That is, they should be leaping with joy that the “good” tax person is here. Why? Because that person is the only individual standing between them paying only their own share of taxes or also paying their neighbor’s share of real property taxes.

We Were Using TQM before There Was TQM
It’s been my experience that the average assessor has three basic goals:

- Achieving fairness
- Arriving at property value that is, given all of the available facts, reasonable
- Improving the quality of work delivered to the taxpayer.

The assessing industry was using total quality management (TQM) long before TQM became a catch phrase. The quality of what we do is much like the quality of the payroll department—no one complains unless there is a mistake. Consider the average amount of data handled during a project—whether it is an update of real property values, the preparation of the annual tax roll, or one of the hundred other tasks assessors provide, including furnishing tremendous amounts of information about property values (both real and personal) and service to citizens, realtors, and our own units of government. Our mistakes are few and far between.

Soul-Searching
During the next 30 days, take a few minutes out of your busy day and begin a “book of good deeds.” Write in it all of the good things you have accomplished in the past 12 months and, in a second column, the times you have assisted people. For example, honestly recall and estimate

- The number of taxpayer questions you have answered
- The number of people who regularly visit your office

Richard H. Hoffman, CAE

This article is reprinted with minor edits from Assessment Journal, Vol. 4, No. 5, September—October 1997. The statements made or views expressed by authors in the Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.

Redux—The Assessor’s Creed
• The number of telephone calls you handle daily
• The field inspections you have made
• Your speech opportunities
• The amount of data on each property record card versus your records’ accuracy versus the total number of parcels in the county.

Now begin sharing the information in your little book with your fellow officeholders and others in your local unit of government, as well as with the people having legislative authority.

Why is this inventory important? Let me share a story with you. Several years ago, I had the opportunity of working with a client developing a taped slide presentation titled A Tour of the Assessor’s Office. He used this presentation when asked to speak to public service groups and members of the community. One day he took the presentation around to all the other offices within his unit of government to show them what he does. He was amazed by their positive reaction. The average individual was astounded at the number of functions, duties, and responsibilities of the assessor and, also, the lack of monetary support the assessor receives from local government. This assessor’s job is much better today than it was in the past. He now finds little, if any, opposition to his budgetary requests. He also finds he is now accorded substantially more respect than he received before this experience.

Begin Anew
I urge you to begin today with this new attitude toward our profession. Carry it over to your staff, to those other people you interact with, and to the people you serve. Begin each day with these resolves:

The Assessor’s Creed
• I am an assessing professional and I am truly proud of it.
• I have been called to one of the most important functions of government.
• I carry out my job with pride and excellence.
• I serve all people fairly and equally, regardless of who they might be.
• I show no favoritism.
• I do what is right.
• I do what is responsible.
• The wheels of government turn better because I am here.

Author’s Note (January 2011)
The Assessor’s Creed is something we might want to revisit. I see so much negativity about our jobs, and yet, assessors are the most important people in terms of raising local government revenue and treating people fairly.

It has been more than 30 years now that I have been serving governmental officials and never once have I heard someone say, “I want you to lower his or her value because of who they are or what they mean to the assessing official.” I think that is tremendous. I think it speaks well of the people in this business.

I just wanted to call attention to the Assessor’s Creed again. Let’s do everything we can to raise the morale of assessors. Because of what they do and how they do it, we are a better world.

Richard H. Hoffman, CAE, is president of Appraisal Research Corporation, Findlay, Ohio, rhoffman@appraisalresearch.cc
Open Records

Access to public records must first be determined based on the provisions of the open records statute, the Kentucky Supreme Court has ruled. Access should not be denied solely because the requesting party is involved or could be involved in litigation against a government agency.

The attorney for a media company pursuing an assessment appeal filed a request for discovery of certain documents with the Kentucky Department of Revenue. Her request was denied. Later, the attorney filed an open records request for nine categories of documents which was essentially the same information. Although only five of the categories were subject to exclusion under the state’s open records law, the department refused access to most of the documents, citing the statute’s prohibition against “inspection by any party of any materials pertaining to civil litigation” beyond what could be obtained through pretrial discovery.

Kentucky’s Open Records Law excludes 14 categories of documents from public access. The law does permit a court to grant access to excluded documents, the supreme court explained, but only if the court could order their production in a request for discovery.

“The civil litigation limitation is an explanation of a court’s authority to order inspection of documents otherwise exempted from disclosure . . . .” the supreme court stated. “It is not an exception to an agency’s duty to disclose nonexempted records.”

To rule otherwise, the court stated, would produce the absurd result of denying litigants access to information that could be obtained by any citizen.


Comparable Sales

A residential taxpayer’s idea to pair local multiple listing service (MLS) listings with national indexes to reduce the home’s appraised value on appeal proved not to be a winning strategy. The homeowner had challenged the comparable sales used by the government’s appraiser claiming they were “stale.”

In determining the property’s 2009 taxable value as of the assessment date of July 1, 2008, the state’s residential appraiser had used the purchase price of five homes in the taxpayer’s own neighborhood constructed since the last reappraisal in 2002. The appraiser had applied adjustments to the sales to reflect the current market.

To arrive at his value, the property owner selected six properties from the local MLS database. Then, using data from the U.S. Census Bureau Construction Price Index and the Standard and Poor’s index, he time trended the values of the selected sales.

The state tax appeal board rejected the taxpayer’s methodology stating the use of national indexes do not provide an indication of local market trends. Nothing in the statutes, case law, or other law supports the use of national indexing, the board said.

(\textit{Renfrew} v. Montana Department of Revenue, Montana State Tax Appeal Board, No. PT-2009-16, August 17, 2010)

Affordable Housing Value

The Michigan legislature has given a property tax break to purchasers of affordable housing. A recently passed bill establishes the sale price as the true cash value for homes constructed or renovated as affordable housing. For other sales, the assessor is permitted to set the true cash value based on the prevailing market.

To qualify, the home must have been built or rehabbed by a charitable, non-profit group, such as Habitat for Humanity, specifically for sale to low-income individuals. The purchaser’s family income must not exceed 60 percent of the Michigan statewide median gross income. They also must meet the criteria for low-income individuals established by the sponsoring organization.

The law provides that after the first year, value increases must be based on the previous year’s value multiplied by 1.05 or the inflation rate, whichever is less. Although the value can be raised by improvements made to the property, the bill lists more than 15 items, including rewiring and removing wall partitions, that the assessor must consider normal repairs and maintenance. The assessor also is not permitted to use this work to raise the construction quality grade or reduce the effective age of the home.

The home’s value can only be reset to the prevailing market price if the ownership changes.

The law applies to all qualified sales after December 31, 2010.

(Michigan Public Act no. 340; 2009 MI S 283, signed December 21, 2010)
General Discussion List—Notification and Appeal of Assessed Values of Land and Building Property Components

Q. Alan Dornfest, AAS, Boise, Idaho
In Idaho, assessment notices sent to taxpayers indicate the assessed value of land and buildings separately. Each of these component values is appealable. I am interested in practices in other states and would appreciate answers to the following two questions:

1. In your jurisdiction, do assessment notices provide separate assessed values for land and buildings?
2. If you provide separate notice to taxpayers of land and building assessed values, can a taxpayer who agrees with the total assessed value of the property appeal the land or building component only?

A. Kathy Sands, Sioux City, Iowa
In Iowa, we list land and buildings separately, as well as the previous year’s value. However, only the total assessed value can be appealed. Our courts have held that even though some parts of the listing may be in error, if the total value is correct, the assessment stands.

A. Daniel Furdek, Milwaukee, Wisconsin
Wisconsin has a requirement to separate the land and improvements on the tax bill, but only the total number is appealable. The land value is often just a place holder.

A. Allan Booth, Newport, Rhode Island
In Rhode Island, there is no requirement to separate land and improvements on tax bills. I have seen both in this state, but only the total is appealable in Superior Court.

A. Bernard C. Haney, Neptune, New Jersey
New Jersey lists both, but only the total assessment can be appealed.

A. Barbara Perry, New London, Connecticut
Connecticut is the same as Rhode Island, although I have heard tell of cases in Superior Court where the judge allowed the split to heard!

A. Dan Whitman, Fairmont, Minnesota
In Minnesota, they are not separated, and when values are appealed, the appeal is of the total value.

A. John O. Thomas, CAE, Loxahatchee, Florida
In Florida, the total assessed value is reported on the notice of proposed tax values (TRIM Statement) as one number, and only the total value of the property is appealable. The components of the total value are frequently debated at value adjustment board hearings, but in the end, the total value is the only subject of debate.

A. Joe Young, Magnolia, Mississippi
In Mississippi, we are required to list the land value, improvement value, and total value on our tax rolls.

We just finished a case in Mississippi where the taxpayer appealed only the land value portion of his assessment. The case involved an enclosed shopping mall. The land under the mall was subject to a long-term ground lease. The mall owners sold the 34 acres under the mall based on the value of the ground lease that was established in the mid-1980s between two business partners. The value is well below market rent. The taxpayers (the mall owners) want to ignore the value of the lease hold interest and have us tax the property based solely on the leased fee interest (contract rent). In the sales contract, the mall owners are responsible to pay all taxes on both land and improvements.

It was an interesting case. We will not have a decision for several months. The case will really be decided on whether we are to tax property as if in “fee simple” title. Our state law does not spell it out plainly. However, the State Tax Commission appraisal manual states that we assess property as if in “fee simple” title.

A. Steve Pruitt, Lawrenceville, Georgia
In Georgia, the notice indicates a total value only. In today’s market, I would not like to have to argue the land value component. Currently, it’s something close to 10/90 land-to-building ratio in my jurisdiction.

A. Steve Van Sant, Anchorage, Alaska
Joe, it would be great if you could share that decision when it comes down from the courts! I know I would be very interested.

A. Mary Reavey, Milwaukee, Wisconsin
For Wisconsin, the state-prescribed value notice has a separate land and building assessment, but I got a form approved by the DOR for Milwaukee that lists the total only. The appeal can be based only on the total assessment, not the individual components.

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, 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.
Congratulations New Designees

Thomas B. Ewert, CAE, RES, received the Certified Assessment Evaluator designation in November 2010. Ewert serves as a Senior Market Commercial Analyst for the Saskatchewan Assessment Management Agency in Regina, Saskatchewan. He has held that position for two years. He previously served as a residential and heavy industrial appraiser. Ewert attended Lakeland College and completed the two-year Certificate in Real Property Assessment program. He earned the Residential Evaluation Specialist designation in 2007 and joined IAAO in 2003.

David L. Patterson, CAE, RES, received the Certified Assessment Evaluator designation in November 2010. Patterson serves as a Supervisor for the Office of the Assessor of Real Estate in Richmond, Virginia. He has held that position for four years and previously served as a commercial, residential, and multifamily appraiser. Patterson attended the Virginia Commonwealth University and the Collegiate Schools. In his spare time, Patterson enjoys playing sports with his kids, turkey hunting, and home remodeling. He earned the Residential Evaluation Specialist designation in June 2010 and joined IAAO in 2001.

Kenneth E. Fay, RES, received the Residential Evaluation Specialist designation in November 2010. Fay serves as a Residential Appraiser II for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. He has held that position for five years and previously served as an Appraiser I and as a fee appraiser. Fay attended the Florida Atlantic University and Palm Beach Junior College. He also attended the Gold Coast School of Real Estate. Fay joined IAAO in 2008.

Timothy Dwane Brinson, CAE, received the Certified Assessment Evaluator designation in November 2010. Brinson serves as the Tax Administrator for Lee County in Sanford, North Carolina. He has held that position for three years and previously served as an appraiser and commercial appraiser. Brinson attended Mount Olive College and Campbell University and is currently attending the University of North Carolina. He recently was awarded a Presidential Award and the Distinguished Jurisdiction Award from the North Carolina Association of Assessing Officers. Brinson began working as a tax appraiser at the age of 18 and joined IAAO in 2004.

James Michael, RES, received the Residential Evaluation Specialist designation in November 2010. Michael serves as a Senior Appraiser for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. He has held that position for 12 years and has worked in the residential department for a total of 21 years. Michael attended Florida State University and Palm Beach Junior College. He joined IAAO in 2004.

Amy L. Endsley-Jones, AAS, received the Assessment Administration Specialist designation in November 2010. Jones serves as a Valuation Specialist for the State of Tennessee Division of Property Assessments in Columbia, Tennessee. She has held that position for 10 years. She previously served as a regional supervisor, field inspector, and data entry clerk. Jones is a past executive board member for the Tennessee Chapter of the IAAO. She joined IAAO in 2002.

Wanda Pate, CMS, received the Cadastral Mapping Specialist designation in November 2010. Pate serves as a Technician I for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. She has held that position for seven years. She is a Certified Florida Evaluator and joined IAAO in 2008.
with now and in the future. I was particularly interested in the results relating to person-to-person communication and in-person networking. It is comforting to see that there is still a place for direct interpersonal communication in a world of automation and technology.

Speaking of in-person networking, the upcoming IAAO 77th Annual International Conference on Assessment Administration in Phoenix, Arizona, will provide an ideal opportunity to connect with your peers. Be sure to check out photos in this issue of a recent visit to the conference site. It promises to be an ideal location for networking and learning. Please take a look at the brief Spotlight article on Arizona in this issue, written by Dawn Humphrey. She did an admirable job of relating the excitement that you will encounter when you attend the annual conference. It was an interesting experience and I really appreciated the wonderful folks in Arizona. I can hardly wait to revisit there in a few short months. Based on my visit, conference attendees will have a wonderful time.

All the best,
Bruce Woodzell

Pun of the month: No matter how much you push the envelope, it’ll still be stationery.
IAAO provides technical 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.
In preparation for the 77th Annual IAAO Conference on Assessment Administration in September 2011, President-Elect Bruce Woodzell, his wife Reba, and Executive Director Lisa Daniels visited Phoenix, Arizona. Site visits are a necessary part of preparing for the annual conference to ensure that it will be an enjoyable and memorable experience for attendees.

It was mid-November in the arid Arizona desert. The sun was shining, and temperatures barely reached 80 degrees! It was truly the perfect time of year to tour the valley, and we didn’t even need a tanning booth. We actually got to spend time outside in the warmth of the sun.

Upon arriving the group checked into the beautiful conference hotel, the brand-new Downtown Sheraton. It was a bustling day and people from all over the world were buzzing through the hotel lobby, the shops, the restaurant, and the business center.

Bruce, Reba, and Lisa met with the Convention Services Manager for a quick tour of the hotel before meeting for lunch with Local Host Committee (LHC) Cochair Tim Boncoskey. Tim took them to a four-star restaurant in the heart of the city and a possible venue for the President’s dinner.

The next day, they met with the LHC in one of the hotels’ many conference rooms to discuss a variety of conference-related issues, including entertainment, the Charity Campaign, Golf Tournament, and Welcome Reception.

After the meeting, they toured a museum in North Scottsdale, which is being considered as a possible location for the Welcome Reception. They then lunched at the historic Mission restaurant and explored the shops in old town Scottsdale.

The following day the group toured the Phoenix Convention Center. This center is conveniently located only a few blocks from the conference hotel and is surrounded by restaurants and large event venues. There is a beautiful, peaceful park along the two-block walk to the Convention Center, which is perfect for taking in downtown Phoenix. It’s a great place to enjoy a cup of coffee in the morning or to spend quiet time away from the hectic conference!

They also toured Chase Field, home of the 2001 World Series Champions, the Arizona Diamondbacks. This state-of-the-art facility covers 1.3 million square feet and is divided into six levels with a retractable roof and swimming pool.

On the last day of the site visit, they visited the world-renowned Heard Museum. Founded in 1929, this museum contains examples of Arizona’s rich history and is home to an extensive collection of American Indian artifacts. On the premises, the Heard Café offers a variety of delicious southwestern-inspired foods. There are also museum shops offering beautiful Native American art and jewelry.

Later that evening, Bruce, Reba, and Lisa drove to the quaint western town of Cave Creek where they met with Arizona county assessors for dinner at El Encanto Mexican restaurant. This event was a great way to wrap up the planning trip with the experience of authentic Mexican food and fellowship with some of the elected assessors of Arizona.
South Australia, Australia
Stephen O’Loughlin
Victoria, Australia
Loretta Mason
Alaska
Marilyn L. Maxwell
Stephen P. Rerko
California
Anthony S. Cangelosi
George Renkei
Colorado
Matthew Arvidson
Delaware
Susan Willson
Florida
John L. Polk
Illinois
Mary Kate Gorman
Jerry Sadler
Indiana
Lee E. Stuard
Kansas
Pamela B. Palmer
Louisiana
Larry Arnold
Terry L. Baughman
Massachusetts
Thomas E. Decker, Jr.
Mark F. Murphy
Michigan
Sue Bostwick
Donna B. Ghastin-Neyome
Minnesota
Conrad M. Anderson
Lee Brekke
Rodney L. Lindell Paulson
Mississippi
R. Wilson Montjoy, II
Rhonda B. Reno
Missouri
Joe Craven
Kristopher N. Solindas
New Hampshire
Steven Snelling
New Jersey
Michael T. Raio
Elizabeth A. Simpkins
New Mexico
Norman Aragon
New York
William H. Miller
Karen Raiti
North Carolina
Robert W. Kolb
James H. Turner
Ohio
Amy Christman
Larry G. McQuain
Kelly S. Washington
Oklahoma
Deidra Carlile
Mike Miller
Pennsylvania
David J. MacMurdo
Texas
Sangeeta Dargan
Tracy M. Lensey
Juan Silva
Amy L. Smith
Sandra Villarreal
Errol E. Williams
Vermont
Louise S. Ferris-Burt
Virginia
Amy Epperson
Robert Stephen Petrick
Wyoming
Dawn Johnson

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

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• Interesting Technologies & Future Directions

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Preconference workshops
Members $195 • Nonmembers $245
Room rate: $139 single/double
(includes free in-room wireless Internet)
American Airlines discount available

For more information go to www.iaao.org
Log in to Receive Full Member Benefits

Why not have the tools you need within easy reach? Look on the home page upper right to see tools members use frequently. Just click on the following icons to access services:

AssessorNET discussion forum gives you access to experts in the field. Get answers from experienced members.

Reference Desk online resource offers information for both members and nonmembers. It includes LibraryLink indexed catalog with direct links to IAAO articles, books, journals, state documents, international documents, conference proceedings, and other select articles.

My Profile allows you to update your contact information in the IAAO database.

Member Lookup allows you to find IAAO member contact information.

Marketplace

Now it’s easier than ever to order from IAAO!


What’s New

Look under Education for eight online courses, available in the Marketplace. This area is frequently updated with current information.

Other Useful Information

Use Quick Links to find content fast. Under Education check out the IAAO Course Calendar for the latest offerings by location and course number. Visit Meetings to find educational seminars and conferences. Click on Job Opportunities, a very popular page on the site. The Vendor and Consultants Directory is “The Source” for professional vendors and consultants. The IAAO Web site is updated frequently. Send comments and suggestions to headquarters@iaao.org.
On December 9–10, 2010, IAAO hosted the 31st Annual IAAO Legal Seminar at the historical Al-lerton Hotel in downtown Chicago, Illinois. Attorneys and assessment professionals from 21 states and Canada attended. The seminar was organized by the IAAO Legal Committee chaired by Thomas Jaconetty, Esq.

This year attendance topped 140, the highest in four years. According to Jaconetty, “the high attendance is due to the offering of ethics credit, which has become a requirement by many bar associations and state commissions that establish mandatory continuing legal education requirements.”

At the seminar opening, 2010 President Bill Carroll welcomed attendees to the event, and newly elected Cook County Assessor Joseph Berrios welcomed attendees to the great city of Chicago.

Sessions covered case law updates, selection of expert witnesses, cross examination, redirect examination, closing statements, valuation of unique properties, public policy and issues in ethics.

The ethics session included stories of ethical blunders encountered in various cases and advice on how to avoid making them. Three panelists discussed the ethical boundaries that are most important for attorneys and assessment professionals to observe.

Attendees were able to earn between 12.25 and 15 hours of continuing legal education credit (depending on state regulations) including 2.25 hours of ethics credit.

Next year, the 32nd Annual Legal Seminar will be held in New Orleans, at the Doubletree Hotel on Canal Street. Mark your calendar now for December 8–9, 2011. Qualified presenters can submit a 200-word abstract to the Legal Committee for consideration as a speaker. Abstracts should be submitted no later than April 1 to odom@iaao.org.
IAAO AWARDS PROGRAM
CALL FOR ENTRIES

ELIGIBILITY

Unless otherwise noted, nominees must be members of IAAO. Nominations are welcome from jurisdictions of any size and the IAAO Awards Committee particularly encourages small jurisdictions to participate in this program. Nominations must be made by members of IAAO. Each award has its own criteria, its own rules for eligibility, and its own instructions for nominations. All nominating individuals should read the award descriptions and nomination criteria very carefully before preparing the submission.

SUBMISSION GUIDELINES

• Award submissions may be submitted by postal service along with the appropriate nomination form(s) contained in this brochure.

• Electronic submissions of 10 pages or less are acceptable and can be submitted via e-mail in the following formats: Microsoft Word, Acrobat PDF, Microsoft PowerPoint, Microsoft Excel.

• Other formats may be accepted if approved in advance by IAAO.

• Electronic Files exceeding (10) ten pages in length should be submitted on (10) ten CD-R disks with contents and file formats clearly identified and submitted by postal service.

• If the nominator references a Web site, the committee will consider only those portions of the site which the committee is able to access.

• If a Web site requires a password or passcode, the nominator must provide one. Supporting materials that are not reviewable will not be considered during judging.

• Any material submitted with a nomination form becomes the property of IAAO.

Each award has its own criteria, its own rules for eligibility, and its own instructions for nominations. Please read the awards descriptions and criteria carefully and submit all pertinent information. All questions on the nomination form must be answered. Nominations must be accompanied by ten (10) copies of all supporting documents and forms if documents exceed ten pages. The submitted material can be entered in only one category.

DEADLINE

All nominations must be received at IAAO headquarters by May 1, 2011. No exceptions will be made for submissions received after this date. Nomination forms and supporting documents should be mailed to:

Membership Dept/Awards Program
IAAO
314 W. 10th St.
Kansas City, Missouri 64105-1616

RECOGNITION

All award recipients receive a trophy or plaque award, and recognition at the IAAO annual conference. Awards recipients’ names are published in Fair & Equitable, on the IAAO Web site, and in signage at the annual conference. Recipients of the Clifford B. Allen Most Valuable Member Award, the Rosalyn Johnston Award, and the Member of the Year Award receive one (1) complimentary registration for an IAAO educational offering in the year following the acceptance of the award.
INDIVIDUAL AWARDS

Clifford B. Allen Most Valuable Member Award
This award is named after the thirty-fifth president of IAAO, Clifford B. Allen, and is presented to the IAAO member who has, for a period of years, made a significant contribution to IAAO by participation in its activities and who has made an outstanding contribution to the realization of the mission of IAAO. Previous winners are not eligible. Criteria for the nominee include, but are not limited to:

• Has served in an elected position of IAAO, as a committee member, a committee chair, an instructor in IAAO education programs, a speaker at IAAO programs, a grader, or an IAAO Representative or advisor
• Has actively promoted IAAO
• Has a record of distinguished publications
• Has been in other assessment and professional organizations
• Has served in other public service organizations
• Has been an IAAO member for ten or more consecutive years

Member of the Year Award
This award is presented to the IAAO member who, in the previous calendar year, has made a significant contribution to the association through active participation in its activities and who, in his or her career, has made an outstanding contribution to the realization of the mission of IAAO. Previous winners are not eligible.

Bernard L. Barnard Award
Named in honor of Dr. Bernard L. Barnard, a former director of research for IAAO, this award is presented to the author(s) of the best article or essay on technical innovations in assessment or property tax administration. Unpublished essays or articles published in non-IAAO periodicals or books may also be nominated. All articles published in Fair & Equitable and other IAAO or joint publications are automatically eligible. For articles not published in IAAO publications, nominees must follow the same submission guidelines.

Nomination criteria: All articles published in Fair & Equitable and other IAAO or joint publications are automatically eligible, provided that the author or at least one of multiple authors is a member of IAAO. As stated above, unpublished essays or articles published in other periodicals or books may also be nominated and must follow stated submission guidelines.

Donehoo Essay Award
Named in honor of the first president of IAAO, John C. Donehoo, this award is presented to the author of the best nontechnical essay on assessment, property tax administration, or policy. The submitted essay must be written in a style and of a length suitable for publication in Fair & Equitable and other IAAO or joint publications. Refer to the publication guidelines in the journal or on the IAAO Web site. The essay may be an unpublished work or a work published in a non-IAAO publication in the two years prior to submission.

Nomination criteria: All articles published in Fair & Equitable and other IAAO or joint publications are automatically eligible, provided that the author or at least one of multiple authors is a member of IAAO. As stated above, the essay may be an unpublished work or a work published in a non-IAAO publication in the two years prior to submission. If the winning essay was not originally published in an IAAO publication, it will be published in Fair & Equitable or another IAAO or joint publication.

International Award
This award was designed to encourage improvement of the assessment community’s position in an international environment and is presented to any IAAO member whose efforts have helped to advance the global development of assessment professionals. Previous Global or International Award winners and IAAO officers are not eligible.

Nomination Criteria: Nominations may be submitted for published articles, or activities and/or programs presented on an international level.

Rosalyn Johnston Award
This award is presented to a person, regardless of membership type or status, who has over the years contributed to the fund-raising and other public relation activities of IAAO. The award recognizes those who have advanced the mission of IAAO through the contribution of time, effort, talent, and resources. The award winner receives a complimentary registration to the next annual conference. This will be funded by the Associate Member Committee in honor of Rosalyn Johnston for her years of service and dedication to IAAO.

Harry Galkin Award
This award is named in honor of Harry Galkin, a long-time associate member, and is presented to the IAAO associate member whose contributions during the past year(s) have been so worthwhile as to demand recognition. Contributions may have been in the area of writing or speaking on equalization, assessment, assessment administration, or general taxation. The individual also may have distinguished himself or herself by advancing the mission of the organization through fundraising or through the contribution of time, effort, talent, and resources. The IAAO Associate Member Committee judges the nominations for this award.

Nomination criteria: Only IAAO associate members are eligible.

Stacey Ford Award
The award is named in honor of Stacey Ford, a former IAAO membership manager, who was a great booster and supporter of the IAAO Outreach Program. This award recognizes the “IAAO Representative of the Year” who has made an outstanding effort to promote IAAO membership during his or her year of service. The award recipient is chosen based on his or her overall activities and achievements.

Nomination criteria: Only currently serving IAAO Representatives are eligible.

Verne W. Pottorff, CAE, Professional Designee of the Year Award
This award was named in honor of the late Verne W. Pottorff, CAE, a former member of the IAAO Executive Board. It is presented to the IAAO professional designee who has most effectively promoted the interests and mission of the IAAO Professional Designation Program. Contributions may have been in the area of enrolling, advising, and encouraging candidates; developing programs to assist candidates; and in other ways promoting the goals of the
program. The IAAO Professional Development Committee judges the nominations for this award.

**Instructor of the Year Award**
This award recognizes instructors who have gone beyond basic textbook instruction and who have motivated students to learn professional skills that will positively influence their careers. It is awarded to an instructor who has made significant contributions toward promoting the educational program and demonstrated involvement with IAAO at the state, regional, and national levels.

Nomination criteria: All current IAAO instructors are eligible.

The recipient of this award is selected by the Instructor Relations Committee.

Nomination criteria: All current IAAO instructors are eligible.

**NONINDIVIDUAL AWARDS**

**Distinguished Assessment Jurisdiction Award**
This award is conferred upon a national, state/provincial, regional, or local assessment agency that has instituted a technical, procedural, or administrative program that is, for the affected jurisdiction, an improvement over prior programs and is generally recognized as a component of a model assessment system and a contributing factor to equity in property taxation. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: This award is given only to government assessment or revenue agencies that have instituted a program as described above in the two years prior to nomination, the results of which have been proven successful.

**Public Information Program Award**
This award is given to assessment jurisdictions that have developed and implemented an effective system for the dissemination to taxpayers of information about the assessment process. This program must be fully operational. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: Only government assessment or revenue agencies that have implemented such a program in the two years prior to nomination are eligible.

**Zangerle Award**
This award was named in honor of IAAO’s third president, John A. Zangerle, and is presented in recognition of an outstanding periodical or publication of an assessors’ association, an IAAO chapter, or other similar organization. Awards are presented in two categories: newsletters and magazines. All publications that are submitted must promote the mission of IAAO.

Nomination criteria: Any periodical devoted wholly to the concerns of assessors is eligible.

**Outstanding Chapter/Affiliate Award**
This award is conferred upon an IAAO chapter or affiliate organization that has made an outstanding contribution to the realization of the mission of IAAO.

Nomination criteria: Nominations are open to all chapters of IAAO that are in compliance with the current chapter regulations, and all current affiliate organizations of IAAO. (Chapter and affiliate rules are available from the IAAO Membership Department upon request.)

**Property Tax Achievement Award**
This award is given to a public official or public agency that has made an outstanding contribution to the improvement of property tax administration and to the realization of the mission of IAAO through an executive, legislative, or judicial action. The action cited in the nomination must represent an affirmation of the goals and objectives of IAAO and must have taken place no more than two years before the deadline for award nominations. Multiple awards may be given in this category.

Nomination criteria: Any public official (who is not an assessment administrator) or agency (that is not an assessing jurisdiction or revenue agency) is eligible.

**Virginia Cup**
In 1990, the Virginia Association of Assessing Officers challenged other states to increase the number of designees in their respective states and, ultimately, to increase professionalism in the assessing field. The symbol of this achievement is the Virginia Cup. The cup is given to the state or province with the most new designees during the award period.

**INDIVIDUAL OR NONINDIVIDUAL AWARDS**

**Distinguished Research and Development Award**
This award is conferred upon a nonprofit organization, education agency, private-sector firm, public agency, or individual(s) for original research in property assessment, taxation, or mass appraisal techniques. Jurisdictions of all sizes are encouraged to submit nominations.

Nomination criteria: Any of the above-described organizations or an individual who has provided unique assistance to the profession is eligible.

**IAAO Journalism Award**
This award is designed to encourage high-quality coverage of assessment and property tax concerns by the media. This citation is awarded to individuals or organizations, in a news medium, who have produced an original work that contributes to a better understanding of assessment administration. “News medium” is defined as a community or urban newspaper, Web site, broadcast television, or radio. Multiple awards may be given in this category.

Nomination criteria: All works must have been published within the calendar year prior to submission.
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.

Barbara Brunner Scholarship Fund
Funding provides registration scholarships for members to attend the annual conference (administered by the IAAO Scholarship Committee).

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.

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.
Access Your Online Profile and Valuable Member Benefits

IAAO Web-based resources are quickly becoming some of the most valued benefits available to members, and they can provide invaluable tools throughout 2011. All IAAO members automatically have Web access to an online profile and members-only features as part of their benefits. IAAO wants to ensure that all members are aware of these features, and encourage them to use the Web site to access a wide range of resources.

To log in, go to www.iaao.org, and click on “Member Login” in the upper right corner of the home page. A screen will open where you can enter your username and password. If you do not know your IAAO login, click “I have forgotten my username or password.” You will be asked for your e-mail address, and as long as your current e-mail address is on file, a new login will be generated automatically and sent to you. If your current e-mail address is not on file, call or e-mail the IAAO office for assistance.

If you are a current, paid member of IAAO, do not click “I need to create a profile.” Creating a new profile creates a duplicate account that will not function properly because it is not connected to your default membership profile.

Many nonmembers also have an online profile if they have purchased an IAAO product or attended an IAAO course or event. Their profile gives them access to their product- or event-related information, as well as the IAAO Marketplace with regular pricing, but not to member benefits. Nonmembers who already have an IAAO profile should also refrain from creating a new, duplicate profile and should contact IAAO for help using the site.

Once logged in, Web site visitors can go to their personal profile page by clicking on “My Account” in the upper right corner of the IAAO home page (this link does not appear unless you have logged in). By going to your online account, you can access a number of useful features, including:

- Online dues payment
- Options for updating your contact information
- Access to receipts for product orders
- Access to E-books (if ordered)
- Access to E-courses (if enrolled)
- Access to conference proceedings (if an attendee).

Your member login also gives you full access to other Web site features such as the IAAO Research Library, the Member Look-Up Directory, discounted member pricing in the online Marketplace, and AssessorNET, the online forum that connects IAAO members for assistance with assessment and tax policy questions. In addition, members can log in to the Glossary for Property Appraisal and Assessment and other important documents.

Several online benefits can be accessed using shortcut icons on the home page. The icons are located in the upper right corner of the Web site and can be used for AssessorNET (AssessorNET button), the Library (open book), Account Profile (piece of paper), and Member Look-Up (magnifying glass).

Please do not share personal account login information with anyone else. Individual IAAO accounts are personalized and, it is important to keep them as secure as possible.

If you have any questions about logging in or accessing member benefits, contact the IAAO Membership Department at membership@iaao.org or 1-800-616-IAAO (4226).
Manny Gallegos has been an Appraiser Specialist I with the Los Angeles County Assessor in California for more than 19 years. He is currently assigned to the Special Properties section of the Major Property Real Estate Division, where he appraises properties such as large commercial units, shopping centers, motels, and hotels. He is certified by the California State Board of Equalization as an appraiser.

Manny served in the United State Army and Army Reserve for 22 years. He was activated for duty in 2003 and 2004 in support of Operation Iraqi Freedom and retired in 2008 as a Major.

Gallegos has been a member of IAAO since 1998 and has attended every annual conference but one since 1999. Manny has served in the Los Angeles County Chapter of IAAO for 11 years, and as Chapter President in 2003 and 2008. He served as a volunteer coordinator of the Local Host Committee when Los Angeles hosted the 2002 conference.

Some of his favorite memories with IAAO involve working at the Los Angeles conference and meeting assessment professionals from all around the world. He says he’s “most proud of all the time and effort contributed by so many of his coworkers in making the Los Angeles conference a success.”

Since 2009, Manny has been serving on the IAAO Communications Committee, working with other members to provide oversight of IAAO periodicals, the Web site, and electronic publications.

As a committee member, he says he has learned much from the other professionals in IAAO as they work together to improve it. “There is no other organization like IAAO,” adds Gallegos.

Manny enjoys volunteering with a local Boy Scout troop as an Assistant Scoutmaster and camping with the boys from the troop, which includes his two sons, Daniel and Christian.

Manny and his wife of 20 years, Sonia, volunteer at their parish and their youngest son’s school. Both enjoy traveling and following UCLA football games.
In the News

Property Tax Decreases
Iowa lawmakers ready to take on tax issues
(published January 7, 2011)
by The Associated Press in Bloomberg News

Article discusses reducing the corporate income tax and commercial property tax in order to attract businesses and jumpstart the economy. Concern is raised that it will shift the burden to residential property owners.

For more information, go to:

International
Chongqing, Shanghai mull property tax this quarter
(published January 9, 2011)
by Bonnie Cao, Bloomberg News

Article discusses plans to impose trial property tax levies in China’s cities of Chongqing and Shanghai. The proposed one percent luxury property tax in Chongqing would be directed at homes priced three times the average for the city. The proposed property tax in Shanghai will be directed toward new homes as plans for development are expanded.

For more information, go to:

Beijing’s property-market conundrum
(published January 9, 2011)
by Craig Stephens

Article takes a skeptical look at the likelihood of a residential property tax being implemented in China’s cities of Chongqing and Shanghai. Large increases in property prices in 2010 fueled speculation about control measures to cool the market. Vested interests oppose the implementation of a property tax because developers are profiting from the real estate bubble.

For more information, go to:

Beijing Credibility Tested With Real Estate Tax
(published January 12, 2011)
by Shen Hong, The Wall Street Journal

Article discusses concerns that implementing a residential property tax on high-end properties in the city of Chongqing, China, will eventually be expanded to encompass mainstream properties and negatively impact middle-class consumers. Concerns are also expressed that, so far, control measures have not yet affected the property tax bubble as initially intended.

For more information, go to:

Alternative Taxes
“Driveway tax” generates few appeals
(published January 11, 2011)
by Brad Cooper, Kansas City Star

Article discusses reaction to a new “driveway tax” in Mission, Kansas, that imposes variable road improvement fees on property owners that generate increased traffic, such as big box properties, churches, and schools. The fee shifts the tax burden away from residential properties and more to high-traffic generators such as commercial properties.

For more information, go to:

Property Tax Caps
Realtors group supports state property tax cap
(published January 12, 2011)
by Nancy Madsen, Watertown Daily Times

Article discusses support of a 2 percent New York state property tax cap, being proposed by Governor Andrew Cuomo, by the 52,000-member New York State Association of Realtors. The president of the association favors cuts in spending rather than increases in property taxes.

For more information, go to:
http://www.watertowndailytimes.com/article/20110112/NEWS03/301129977

Alternatives to Property Tax
Will 75% tax hike fix Illinois budget mess?
(published January 8, 2011)
by Ray Long and Rick Pearson, Chicago Tribune

Article discusses controversial proposal by Illinois Governor Pat Quinn to increase the state personal income tax by 75 percent, from 3 percent to 5.25 percent, to solve budget deficit problems and, in part, to fund property tax relief refunds.

For more information, go to:
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 by phone conference on Wednesday, January 12, for its first official meeting of the new year. They welcomed new committee members Tiffany Opheikens, from Utah, and Steve Van Sant, from Alaska, and provided an orientation session to bring committees members up-to-date with committee activities.

The committee then discussed its agenda for Leadership Days Spring and reviewed details of a presentation to the Executive Board on the results of the 2010 Communication Practices Survey, which is featured in this issue of F&E.

Technical Standards Committee
Alan Dornfest, AAS, Chair
Doug Warr, AAS; Mary Reavey; Robert Gloudemans; Bill Marchand; Dennis Degeer; Chris Bennett, Staff Liaison

The Technical Standards Committee met by phone conference on Friday, January 21, for its first official meeting of the new year. They welcomed new committee member Doug Warr, AAS, from Oklahoma.

The main topic on the agenda was the 2011 Ratio Practices Survey. This survey was last completed in 2008. The survey is directed to state and provincial jurisdictions to collect information about policies and practices related to ratio studies. The initial launch of the survey is anticipated this spring.

The committee also discussed agenda items for its in-person meeting scheduled for March 10–12 in Kansas City.

Stand Up and Be Recognized by the IAAO Awards Program!

Help IAAO shine a spotlight on its brightest and most industrious members. The Member Recognition Committee is actively seeking top-notch nominations from around the globe and expects this year’s awards program to showcase the finest examples of excellence by IAAO members. In a year of rising unemployment and lower tax revenues, IAAO members maintain the highest standards of professionalism and quality, and that merits appreciation.

Do you know someone who deserves notice for his or her professional achievements? Has your county office implemented a new appeals process worthy of praise? Does your IAAO chapter or affiliate continue to keep you informed on local issues with an award-worthy newsletter? Did you have an IAAO instructor who made a difference in your career? If you answered YES to any of those questions, then by all means submit a nomination!

Submitting a nomination is not hard or time-consuming. A single-page summary that details how the nomination fits the specific award criteria is all you need. Keep it simple. Just give IAAO the basic who, what, when, where, and why.

Send the nomination form, along with any supporting documents, to IAAO headquarters. Or e-mail it to weatherford@iaao.org and save the postage. For more information and to download the nomination form, please visit www.iaao.org. All nominations are due May 1, 2011.

The best-kept secret is still a secret. Let the world know about the accomplishments of you and your peers. Submit an award nomination today!
Mike Pratt reads F&E at St. Peter’s Basilica, Vatican City, in Rome, Italy and at Sagrada Familia church in Barcelona, Spain, with his wife Yudis.

St. Peter’s Basilica features a stunning frescoed wall mural, The School of Athens (c. 15110, above), by High Renaissance painter Raphael (Raffaello) Sanzio.

Sagrada Familia is a cathedral-like Roman Catholic church designed by Spanish architect Antoni Gaudí. The project began in 1882 and is projected to be completed in 2026. Imagine trying to value residential construction if it took that long to complete.

Mike is Director of Education Services for the Palm Beach (Florida) County Property Appraiser. He says he is proud to be an IAAO member for the past 25 years.

IAAO accepts digital photos of interesting or unusual properties, for “Where Do You Read F&E?,” and photos of local jurisdiction activities and meetings. Please provide full contact information with your submission. Send photos to bennett@iaao.org.
5 Years
Manuel Araujo, True Automation Inc, Plano, TX
Deanne Bagley, ColoradoCustomWare Inc, Fort Collins, CO
Rebecca A. Caldebeck, Town of Shirley Assessor’s Office, Shirley, MA
Ryan Cavanah, CAE, RES, State of Tennessee-DPA, White Pine, TN
Logan Couch, Alachua County Property Appraiser’s Office, Gainesville, FL
Joel Cox, QPublic LLC, Deland, FL
Stan Fisk, Alachua County Property Appraiser’s Office, Gainesville, FL
F Leo Goff, Alachua County Property Appraiser’s Office, Gainesville, FL
Michelle Henderson, Polk County Assessor’s Office, Des Moines, IA
Mark Huebner, Washington County Assessor’s Office, Saint George, UT
Tom Katsilometes, Idaho State Tax Commission, Boise, ID
Nancy Long, Macomb City Township, Macomb, IL
John Lundstrom, Polk County Assessor’s Office, Ankeny, IA
Adel Murphy, Washington County Assessor’s Office, Saint George, UT
Wendy S. Nordvold, Warren County, Warrenton, MO
Sheryl R Snider, Carbon County, Rawlins, WY
Charles Speas, Polk County Assessor’s Office, Bondurant, IA
Warner Strickland, Alachua County Property Appraiser’s Office, Gainesville, FL
Kelly P. Taylor, Municipality of Anchorage, Anchorage, AK
Mark Tabbs, Washington County Assessor’s Office, Saint George, UT
John Tiefenthaler, Polk County Assessor’s Office, West Des Moines, IA
Laura A. Washabaugh, Snohomish County Assessor’s Office, Everett, WA
Dana Watkins Washington, Ascension Parish Assessor’s Office, Donaldsonville, LA
Dan J. Weber, Kanabec County, Mora, MN
Max Wright, Polk County Assessor’s Office, Altoona, IA

10 Years
Vickie Carter, CMS, Knox County, Knoxville, TN
P. H. Coates, IV, Kerr County Appraisal District, Kerrville, TX
Conrad T. Comeaux, Lafayette Parish, Lafayette, LA
Brenda Dye, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Kurt Geniske, Los Angeles County Assessor’s Office, Los Angeles, CA
Patricia Leyba, Luna County, Deming, NM
Laurie A. Ludlow, City of Coldwater, Quincy, MI
Michael H. Martin, Lafourche Parish Assessor’s Office, Thibodaux, LA
Mike Morton, Blount County Property Assessor’s Office, Maryville, TN
Michael Naugle, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Robert M. Ogden, Lancaster County Assessor’s Office, Lincoln, NE
Robert Pender, R. E. Pender Inc., Winter Park, FL
James F. Regan, Point Software Inc., East Longmeadow, MA
Judy Reynolds, Macon-Bibb County Tax Assessor’s Office, Macon, GA
Yha-Ning Riffard, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Helen E Rutledge, Macon-Bibb County Tax Assessor’s Office, Macon, GA
John P. Taylor, Horizon Wind Energy, Houston, TX
Laverne D. Tennenberg, Town of Riverhead, Riverhead, NY
Jacob Weaver, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Henry Philip Vorstoon, AAS, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL

15 Years
Kevin P. Burke, Smith, Hemmesch, Burke, Brannigan & Guerin, Chicago, IL
Joy D. Chesser, Johnson County, Clarksville, AR
Joel H. Cohen, City of Lowell, Lowell, MA

20 Years
Peter S Barney, City of New Bedford, New Bedford, MA
Nancy W. Ferderber, Carbon County, Price, UT
Celeste Hamilton, Pershing County, Lovelock, NV
Wayne D. Llewellyn, CAE, Calgary, AB, Canada
James A. Michaud, CAE, AAS, Town of Hudson, Hooksett, NH
Greg W. Moody, CAE, Shelby County Assessor’s Office, Cordova, TN
John A. Pagliarini Jr., LaPlante Sowa Goldman, Providence, RI
Debra Redding, Lyon County Appraiser’s Office, Emporia, KS
Joe Robertson, Archer Daniels Midland Company Tax Dept., Decatur, IL
Ronald J Sauer, CAE, Washoe County Assessor’s Office, Reno, NV
Scott F. Shipman, St Charles County, St Charles, MO
Kim B Tate, RES, Tate Appraisal & Consultation Inc, Coinjock, NC

25 Years
Marian L. Anderson, Town of Boothbay, Boothbay, ME
Miles Anderson, CAE, Wells Township, Escanaba, MI
Ruth Blake, Charter Township of Kalamazoo, Kalamazoo, MI
William L. Briggs, Appraisal Services Inc, Eau Claire, WI
Guilford W. Bulman, CAE, Spartanburg County Assessor’s Office, Spartanburg, SC
Kyle R. Helseth, Minnehaha County Assessor’s Office, Sioux Falls, SD
John C Hill, Morehouse Parish Assessor’s Office, Bastrop, LA
Larry R Luckey, Glades County, Moore Haven, FL
James E. Moes, Village of Little Chute, Little Chute, WI
Margo B Nance, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Brian Smith, Town of East Hartford Assessor’s Office, East Hartford, CT
David E Wesolowski, St Joseph County Assessor’s Office, South Bend, IN

30 Years
Kim M. Carnine, Buena Vista County, Storm Lake, IA
David B. Wissel, Park County, Fairplay, CO
Robert D Zinnel, Mason City Assessor’s Office, Mason City, IA

35 Years
Richard H. Hoffman, CAE, Appraisal Research Corporation, Findlay, OH
Alabama
Workshop 452—Fundamentals of Assessment Ratio Studies
Bay Minette, February 16–18, 2011
157—Appraisal Uses of Excel Software
Auburn, March 10–11, 2011
600—Principles and Techniques of Cadastral Mapping
Montgomery, March 21–25, 2011
500—Assessment of Personal Property
Montgomery, March 21–25, 2011
155—Depreciation Analysis
Montgomery, April 28–29, 2011
553—Personal Property Auditing-Advanced
Montgomery, May 18–20, 2011
101—Fundamentals of Real Property Appraisal
Montgomery, September 26–30, 2011
The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

Arizona
402—Tax Policy
Phoenix, March 7–11, 2011
The Arizona Chapter of International Association of Assessing Officers sponsors the offering listed above. For more details, contact Lainie Claudio 407/836-5086.

Florida
151—National USPAP
Jacksonville, April 18–20, 2011
The Florida Chapter of IAAO sponsors the offering listed above. For more details, contact Luanne Claudio 407/836-5086.

Illinois
400—Assessment Administration
Bloomington, March 26–April 1, 2011
101—Fundamentals of Real Property Appraisal
Chicago, August 8–12, 2011
102—Income Approach to Valuation
Chicago, August 22–26, 2011
The Illinois Property Assessment Institute sponsors the offerings listed above. For more details, contact Dean J. Michal 309/862-0300.

Indiana
400—Assessment Administration
Greenfield, March 21–25, 2011
The Nexus Group sponsors the offerings listed above. For more details, contact Jeff Wuensch 317/753-0005.
102—Income Approach to Valuation
Fishers, March 7–11, 2011
101—Fundamentals of Real Property Appraisal
Bloomington, March 21–25, 2011

Louisiana
102—Income Approach to Valuation
Baton Rouge, May 9–13, 2011
400—Assessment Administration
Baton Rouge, May 9–13, 2011

Michigan
101—Fundamentals of Real Property Appraisal
East Lansing, May 23–27, 2011
102—Income Approach to Valuation
East Lansing, May 23–27, 2011
112—Income Approach to Valuation II
East Lansing, May 23–27, 2011
311—Residential Modeling Concepts
East Lansing, May 23–27, 2011
312—Commercial/Industrial Modeling Concepts
East Lansing, May 23–27, 2011
State Tax Commission, Michigan Department of Treasury sponsors the offerings listed above. For more details contact Nancy Armstrong 517/241-4890.

Nebraska
452—Fundamentals of Assessment Ratio Studies
Columbus, February 16–18, 2011
101—Fundamentals of Real Property Appraisal
Grand Island, May 16–20, 2011
100—Understanding Real Property Appraisal
Kearney, October 3–4, 2011
150—Math for Assessors
Kearney, October 5–6, 2011
102—Income Approach to Valuation
Kearney, October 3–7, 2011
400—Assessment Administration
Gering, October 24–28, 2011
300—Fundamentals of Mass Appraisal
Gering, November 14–18, 2011
The Nebraska Department of Revenue Property Assessment Div. sponsor the offerings listed above. For more details, contact Jody Warfield 402/471-5982.

New York
158—Highest and Best Use
Ithaca, July 18–19, 2011
The New York State Chapter IAAO sponsor the offering listed above. For more details, contact Thomas Frey 845/344-0292.
101—Fundamentals of Real Property Appraisal
Rochester, March 21–25, 2011
102—Income Approach to Valuation
Rochester, June 13–17, 2011
The WNY-IAAO Chapter sponsors the offerings listed above. For more details, contact Terie Huseby 585/336-6054.

North Carolina
101—Fundamentals of Real Property Appraisal
Chapel Hill, March 21–25, 2011
The School of Government sponsor the offering listed above. For more details, contact Carolyn Boggs 919/966-4157.
**Ohio**

101—**Fundamentals of Real Property Appraisal**
   Delaware, June 27–July 1, 2011

400—**Assessment Administration**
   Delaware, August 29–September 2, 2011
   The Ohio Ad Valorem School sponsors the offering listed above. For more details, contact Robert Graham 330/935-2997.

**Texas**

155—**Depreciation Analysis**
   Houston, March 14–15, 2011

151—**National USPAP**
   Houston, September 7–8, 2011

191—**USPAP 7-Hour Update**
   Houston, September 9, 2011

101—**Fundamentals of Real Property Appraisal**
   Houston, September 12–16, 2011

311—**Residential Modeling Concepts**
   Houston, September 26–30, 2011

163—**Marshall & Swift-Commercial**
   Houston, October 12–13, 2011

158—**Highest and Best Use**
   Round Rock, November 1–2, 2011

402—**Tax Policy**
   Houston, November 7–11, 2011
   Texas Association of Appraisal Districts sponsors the offerings listed above. For more details, contact Doris Koch 512/467-6500.

**Virginia**

101—**Fundamentals of Real Property Appraisal**
   Harrisonburg, June 13–17, 2011

102—**Income Approach to Valuation**
   Harrisonburg, June 13–17, 2011

201—**Appraisal of Land**
   Harrisonburg, June 13–17, 2011

300—**Fundamentals of Mass Appraisal**
   Harrisonburg, June 13–17, 2011

311—**Residential Modeling Concepts**
   Harrisonburg, June 13–17, 2011

400—**Assessment Administration**
   Harrisonburg, June 13–17, 2011

402—**Tax Policy**
   Harrisonburg, June 13–17, 2011
   Department of Taxation sponsors the offering listed above. For more details, contact Brian Bergen 804/371-0862.

**Wisconsin**

101—**Fundamentals of Real Property Appraisal**
   Milwaukee, February 21–25, 2011
   Scott C. Winter sponsors the offering listed above. For more details, contact Scott Winter, 414/238-4002 or at scottwinter@wi.rr.com.

**BY COURSE**

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The recession is officially over. I realize that is probably old news by now, but still many people don’t feel it is over. As appraisers and assessors, we have somewhat of an edge over the general population in that we are accustomed to some imprecision. Appraisal, after all, is as much an art as a science. The concept of market value is more of an economic construct than an objective reality. Just as economists use their definitions to objectify economic cycles, assessors derive point estimates of market value to satisfy their clients, the taxing jurisdictions, knowing that true market value is best represented as a range of possibilities.

Still we want something solid to hang onto. We want to proactively do something about what is happening around us, rather than reacting to things done to us. We want to exercise some control, rather than feel helpless.

Recently the staff of the IAAO Professional Development Department did just that. We took an entire day and reviewed the internal processes we use to serve our membership. Many of those processes and the forms that accompanied them were inherited from the staff in Chicago and simply carried forward. That is not to imply they were bad, just dated. The staff thought it was time to review all of it for relevance. We reserved a room at the local library, free of charge, and spent the day reviewing our various work flows.

We questioned everything and approached every process as if we had all the resources we needed to change anything. Once we established an overall goal, we focused on those pieces we could change with the resources we currently have in place. As a result, we were able to make some incremental changes. Several forms will be dropped and others consolidated to eliminate overlap and confusion. We concluded the day with a feeling of satisfaction that we had actually accomplished something.

Not all of the changes we discussed can be implemented immediately. Some will take both time and the help of other departments. The point is, we did what we could with what we have. Plans are being developed to move forward on those issues that involve other staff and/or additional resources. We have taken action where we can, and we invite all our members to do the same.

Regardless of whether the recession is officially over, we all face some degree of uncertainty in the short term. You can eliminate some of that uncertainty by taking charge of what you can, where you can. I encourage you to take the same steps we did to review what you do on a daily, weekly, and annual basis. Make changes where needed and when possible. We encourage you to let us know what, if any, changes IAAO could make in order to better serve you. By getting more involved in your association, you can make a real difference.
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Property Assessment Review, a St. Louis based property tax consulting firm is looking for a Valuation Consultant to review our clients’ real estate assessments. Responsibilities include all facets of the review and appeal process; market research, determining market value, preparing case information, negotiating settlements with assessment officials, and working with our attorneys. Knowledge of St. Louis metro real estate market through appraising commercial and residential properties, commercial sales/leasing, assessing, or property tax consulting is required. Send resume and cover letter with salary requirements via fax to 314-361-4166, or email to Steve@partaxteam.com.

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