

FEBRUARY 2012 · VOLUME 10, NUMBER 2

# **FAIR** *&* equitable

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



## **The Rise of the Subparcels— Implications for CAMA and GIS**

**Peirce Eichelberger**



# IAAO Financial Assistance Program Offerings

## IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

The graphic is a promotional poster for the IAAO Financial Assistance Program. It features a collage of images: a classroom setting, a hand writing on a notepad, a man in a suit pointing at a document, and a group of people clapping. Text elements include 'IAAO Education is Valuable' at the top left, 'It's also Available to All!' in a blue box, and 'IAAO FINANCIAL ASSISTANCE PROGRAM' in large white letters on a blue background. The IAAO logo and full name are at the bottom.

Application forms are available on the IAAO Web site at [www.iaao.org](http://www.iaao.org) in the Scholarships menu. Please download the application forms prior to contacting staff.

## New Hardship Grants Available

A new source of funding assistance is available for members to renew their annual IAAO Membership. IAAO members who demonstrate financial need and meet application criteria can apply to the Hardship Grant Committee for assistance. This fund covers a need not met by other assistance programs.

The Hardship Grant Committee evaluates applications in a confidential blind process and inform recipients of its decision in a timely manner.

### 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](http://www.iaao.org/library). For more information, contact Director of Administration Angela Blazevic, 816/701-8123, [blazevic@iaao.org](mailto: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](http://www.iaao.org/library). For more information, contact Education Manager Jean Spiegel, 816/701-8133, [spiegel@iaao.org](mailto: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 are being accepted now through Feb. 29, 2012.

Grant award amounts are as follows:

- IAAO Regular member \$100  
(member must pay remaining \$75)
- IAAO Associate member \$100  
(member must pay remaining \$80)

Limited funds are available. Apply today at [www.iaao.org](http://www.iaao.org) under the Scholarships menu.

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Cover illustration—Chris Bennett



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# From the President

Debra Asbury

Dear IAAO Members,

As I write this message, the IAAO Executive Board is preparing for its first in-person board meeting January 20–21 in Kansas City, Missouri. At that meeting, newly elected board members Heather Drake, CAE, RES, Melinda Fonda, and Kenneth Joyner, RES, AAS, will be sworn in and assume their first official duties. I congratulate these new additions to our board and welcome them to their new responsibilities. President-Elect Rob Turner and Vice President Kim Lauffer, RES, will also take their oath of office and assume important leadership roles for the organization. I will report on significant decisions of the board in March F&E.

Having the board meeting in Kansas City provides an opportunity for me and other board members to visit the conference site and some of the sites under consideration for special events at the annual conference. The conference itself will be September 9–12 in the Kansas City Convention Center, which is in the heart of downtown. It is also approximately four blocks from IAAO headquarters.

In January F&E and on the IAAO Web site, you may have seen four new RFPs for updates to IAAO courses and workshops. The development of educational materials continues and demand for these offerings remains high. IAAO places educational opportunities for its members and the entire appraisal and assessment community high on its list of priorities. We are also continuing to develop online courses and workshops.

The GIS/CAMA Technologies Conference, March 12–15, 2012, in San Antonio, Texas, will feature new “Ignite” presentations during the second day of regular sessions. These fast-paced presentations are each limited to 5 minutes and 20 slides auto-advanced every 15 seconds. When presenters share their expertise in this format, it adds excitement and a memorable learning experience. I hope you have the opportunity to attend and see for yourself.

The new Chapters and Affiliates Committee is encouraging all chapters and affiliates to submit articles about their activities for publication in *Fair & Equitable*. Spotlight articles are a great way to showcase the activities of your group and share your positive accomplishments with other members. If you belong to a chapter or are an IAAO affiliate member, consider sending an article soon.

In this issue on page 26 is a short article by Professional Development Director Larry Clark, CAE, about his recent trip to Russia with Past President Bruce Woodzell. They gave up their Thanksgiving holiday to present information about IAAO and mass appraisal concepts to the Russian Society of Appraisers at its Winter Meeting. The meeting was a success with much interest expressed in the information that was presented.

Russia is considering a unified property tax based on market value instead of the separate tax on land and real estate that is currently in place. As Russia considers a mechanism for implementation of this property tax reform, and

(continued on page 15)

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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

# The Rise of the Subparcels— Implications for CAMA and GIS

Franklin Peirce Eichelberger



*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.*

For the last 50 years (at least), the focus of computer-assisted mass appraisal (CAMA) data, tax systems, and real property valuation and assessment functions has been the parcel fabric. This influence has also led to strong parcel constructs within geographic information system (GIS) and other system implementation and work programs as well. The trend has only been strengthened by the collaboration (16-plus years) of IAAO and the Urban and Regional Information Systems Association (URISA) in presenting the annual GIS/CAMA Technologies Conference. Across the country great strides have been made in having GIS data models better support the CAMA parcel and valuation fabric.

Most recently GIS technology has become the multimedia framework for making available detailed attribute, vector, and pixel data sets including such things as planimetric (top down) imagery at 1-foot, 6-inch, and even smaller pixel resolutions, oblique (side view) imagery and curbside photography. This imagery normally came from expensive flights that seemed to take far too long to reach the assessor's desktop workstation. Increasingly it is now coming from the Web. Other critical data sets have been such elements as floodplains, soils, topography and slopes, zoning, and assorted millage geographies and jurisdiction boundaries. Other key data sets, often facilitated by GIS technology, have been such elements as building permits, situs (location) addresses, utility effects, neighborhood effects, and viewsheds.

In the early days there was much jockeying for position between CAMA systems and GIS technology. In 1993, I

presented a paper titled, "101 Things GIS Does Better than CAMA" (Eichelberger 1994). I like to think that the "creative collision" (Joseph Schumpeter [1883–1950], an Austrian-American economist, described it as "creative destruction") of GIS technology and CAMA systems has led to vast improvements in the way local governments deal with property valuation systems and data inventories. That GIS technology and CAMA systems were *integral* and *equal* to each other was truly a paradigm shift.

The next shift—the rise of subparcels—will bring vast improvements (and complexities) to the future for both GIS technology and CAMA systems, again. Enterprise GIS thinking provides for a powerful integration architecture often difficult to design and deliver with traditional information technology (IT) tools and concepts.

## Some Undeniable Trends

Some undeniable trends over the last 30 years or so have been pushing the assessment community to subparcels. These trends can be categorized as follows:

- More definitive valuation models are being adopted.
- Input and update data are increasingly structure- and occupancy-based.
- Ownership patterns are more specific to components.
- The vertical rise in urban development has created more mixed-use activities.
- Space or occupancy use is overtaking land use.
- With three-dimensional addressing and E-911, there is more focus on suites, apartments, and room numbers.

- Mobile and virtual addressing and identifiers will complicate but ultimately simplify the future.

These trends point to an ever-increasing amount of property detail needed to undertake desktop (in-office) appraisals. These data are needed for assessment and valuation purposes; they are not collected for the benefit of other potential users.

### More Definitive Valuation Models

Aside from the sales comparison model, most valuation models are decidedly subparcel. Even the sales comparison model looks to subparcel (structural) characteristics to help explain the differences in sale prices for true comparables, for example, in number of bedrooms, lot size, year built, amenities, water access, and so on. Income models are notorious for tracking income and economic rents for subparcel- or occupancy-level data. Figure 1 is a good example. Economic rents and vacancy rates vary substantially by occupancy. Note the strip commercial occupancies in this picture, all on one parcel. Cost replacement and income models are also subparcel in nature. Multiple buildings on a parcel have different ages, sizes, uses, types of construction, and so forth. Figure 2 is an aerial, oblique imagery view of a shopping center available on assessor's desktops within 100 days of the flight.

While CAMA systems have been taking account of multiple structures on a parcel and substructure footprint data for a long time, few GIS technologies capture building footprints reliably, much less show any three-dimensional occupancy detail. Consider all the possible updates (preferably digital or automated) to a modern CAMA database. If they are not occupancy-based, they most certainly are subparcel- or structure-based. Land records from the recorder or clerk often deal with subparcel components; for example,

agricultural, conservation, and utility easements are often only parts of a parcel or they might relate to multiple parcels. Consideration amounts and recording fees may simply be a subset of the real sale total and directly related to current value. Building permits are certainly based on structures or improvements on the property. Permit value is directly useful to the appraisal process. Zoning often cuts through parcels; overlay districts may split parcels and sometimes are not even contiguous. Historic districts or structures may also affect valuations.

Floodplain maps show environmental features; they are not parcel based. Special uses, variances, conditional uses, and the like may deal only with portions of a parcel. Setbacks and side yard measurements can greatly affect valuation components and the permissible buildable envelope. Traffic count data may come directly from the GIS transportation-related data sets. Occupational data (such as the commercial building permit shown in figure 3), business licenses, and employment information will relate to components of a parcel.

**Figure 1.** Examples of commercial strip occupancies in Omaha, Nebraska



**Figure 2.** Oblique imagery view of a shopping center



**Figure 3.** Commercial building permit

Jurisdiction Name		COMMERCIAL BUILDING PERMIT APPLICATION		DISTRICT # _____	
Street address phone 999-999-9999 Fax 999-999-9999					
LOCATION OF BUILDING	ADDRESS		TOWN		
	Number	Street	ZONING		
	FLOOR	SUITE NO.	BLOCK		
	TENANT	LOT	BLOCK	UNIT	
CONSTRUCTION					
02) <input type="checkbox"/> NEW MULT. FAMILY DWELLING		41) <input type="checkbox"/> RE-ROOF		61) <input type="checkbox"/> H.V.A.C. SYSTEM	
03) <input type="checkbox"/> NEW BUSINESS BUILDING		43) <input type="checkbox"/> DUCT WORK ONLY		62) <input type="checkbox"/> A/C UNIT(S) ONLY	
04) <input type="checkbox"/> NEW INSTITUTIONAL BUILDING		44) <input type="checkbox"/> INTERIOR PARTITIONS		63) <input type="checkbox"/> GAS HEATER	
05) <input type="checkbox"/> NEW PUBLIC BUILDING		45) <input type="checkbox"/> FOUNDATIONS ONLY		64) <input type="checkbox"/> OIL HEATER	
12) <input type="checkbox"/> ADDITION MULT. FAMILY DWELLING		46) <input type="checkbox"/> ELEVATOR		65) <input type="checkbox"/> HEAT PUMP	
13) <input type="checkbox"/> ADDITION BUSINESS BUILDING		47) <input type="checkbox"/> SPRINKLER SYSTEM		66) <input type="checkbox"/> CHIMNEY REPAIR	
14) <input type="checkbox"/> ADDITION INSTITUTIONAL BUILDING		49) <input type="checkbox"/> SPRINKLER REPAIR		67) <input type="checkbox"/> IMPRV. SURF. EXPANSION	
15) <input type="checkbox"/> ADDITION PUBLIC BUILDING		52) <input type="checkbox"/> DEMOLITION BUILDING		74) <input type="checkbox"/> WIRELESS COMM. FAC.	
22) <input type="checkbox"/> ALTERATION MULT. FAMILY DWELLING		53) <input type="checkbox"/> FIRE REPAIR		75) <input type="checkbox"/> SATELLITE ANTENNA	
23) <input type="checkbox"/> ALTERATION BUSINESS BUILDING		54) <input type="checkbox"/> SWIMMING POOL		76) <input type="checkbox"/> TEMPORARY TENT	
24) <input type="checkbox"/> ALTERATION INSTITUTIONAL BUILDING		55) <input type="checkbox"/> TANKS / PUMP			
25) <input type="checkbox"/> ALTERATION PUBLIC BUILDING		56) <input type="checkbox"/> TENNIS COURT			
32) <input type="checkbox"/> REPAIR MULT. FAMILY DWELLING		57) <input type="checkbox"/> SIGN / AWNING			
33) <input type="checkbox"/> REPAIR BUSINESS BUILDING		58) <input type="checkbox"/> BLDG. OTHER _____			
34) <input type="checkbox"/> REPAIR INSTITUTIONAL BUILDING					
35) <input type="checkbox"/> REPAIR PUBLIC BUILDING					
OWNERSHIP		COST		CONTRACTOR'S NAME	
81) <input type="checkbox"/> PRIVATE (IND., INST., CORP.)		98) COST OF CONST.			
82) <input type="checkbox"/> PUBLIC (LOCAL, STATE, FED.)		ALARM .....			
PROPOSED USE OF PROPERTY		ELECTRICAL .....			
92) <input type="checkbox"/> MULT. FAMILY DWELLING (#Units _____)		PLUMBING .....			
93) <input type="checkbox"/> BUSINESS (Type) _____		SPRINKLER .....			
94) <input type="checkbox"/> INSTITUTIONAL BUILDING		H.V.A.C. ....			
95) <input type="checkbox"/> OTHER (Type) _____		99) TOTAL COST			
96) <input type="checkbox"/> PUBLIC BUILDING					
FOR NEW HOMES ONLY SELECTED CHARACTERISITCS OF BUILDING					
PRINCIPAL TYPE OF FRAME		TYPE OF SEWAGE DISPOSAL		DIMENSIONS	
<input type="checkbox"/> MASONRY (wall bearing)		<input type="checkbox"/> PUBLIC OR PRIVATE CO.		NUMBER OF STORIES .....	
<input type="checkbox"/> WOOD FRAME		<input type="checkbox"/> INDIVIDUAL (septic tank, etc.)		TOTAL SQ. FT. OF FLOOR AREA	
<input type="checkbox"/> STRUCTURAL STEEL		TYPE OF WATER SUPPLY		ALL FLOORS, BASED ON	
<input type="checkbox"/> REINFORCED CONCRETE		<input type="checkbox"/> PUBLIC OR PRIVATE CO.		EXTERIOR DIMENSIONS	
<input type="checkbox"/> OTHER		<input type="checkbox"/> INDIVIDUAL (well, cistern)		TOTAL LAND AREA, SQ. FT.	
Specify _____					
PRINCIPAL TYPE OF HEATING FUEL		TYPE OF MECHANICAL		NUMBER OF OFF-STREET PARKING SPACES (Enclosed)	
<input type="checkbox"/> GAS		WILL THERE BE CENTRAL AIR CONDITIONING?		OUTDOORS .....	
<input type="checkbox"/> OIL		<input type="checkbox"/> YES <input type="checkbox"/> NO		RESIDENTIAL BLDGS. ONLY	
<input type="checkbox"/> ELECTRICITY		WILL THERE BE AN ELEVATOR?		NUMBER OF BEDROOMS .....	
<input type="checkbox"/> COAL		<input type="checkbox"/> YES <input type="checkbox"/> NO		NUMBER OF BATHROOMS	
<input type="checkbox"/> OTHER		WILL THERE BE SPRINKLERS?		Full .....	
Specify _____		<input type="checkbox"/> YES <input type="checkbox"/> NO		Partial .....	
IS THIS PROPERTY LOCATED WITHIN A DESIGNATED HISTORIC DISTRICT? <input type="checkbox"/> YES <input type="checkbox"/> NO					

**Ownership Exemption Components More Complex Than Ever**

In the Chester County (Pennsylvania) assessor's office, there were many discussions with the chief appraiser(s) about the various components of parcels (acres, square feet) and the diverse measurement needs. GIS technology was fully involved in all things dealing with E-911, including a major project to locate all cell towers and their addresses. That data set was very useful to the assessor's office since the towers were major income producers for a wide variety of property owners—tax-exempt (eleemosynary)

uses, water towers, churches, power poles, flag poles, silos; see figure 4. This is a powerful example of the power of enterprise GIS to include and maintain data for the benefit of many key users.

Many discussions involved common areas, such as retention ponds, drainage easements, recreation areas, visitor parking lots, ball fields, and play areas; that is, does the tax bill go to the association or to the individual property owner? In another case, a tax-exempt property had income-producing components that needed to be tracked and taxed.

Other cases dealt with government owned properties leased (in whole or just partially) to long-term, revenue-producing tenants.

**Urban Development Upward and More Intense**

Urban development is ever upward and more intense. Productive agricultural properties on the urban fringe are being consumed for residential and commercial uses. Consistent occupancy-level data may well be missing in most GIS/CAMA systems. Sometimes the detailed data are in private forms, files, or spreadsheets maintained by each individual appraiser. Tracking these data over time and from appraiser to appraiser can be problematic, because important data may not be stored or collected consistently. In the 1970s, I coined the term L/S/O for land/structure/occupancy for a data structure that would allow for the sharing and arranging of data in a data model more akin to the vertical or built environment (Eichelberger 1986).

By considering L/S/O constructs, three-dimensional technology, and the idea of subparcels, the assessment community can begin to understand what is needed in the future. Rarely does GIS technology represent occupancy-level data very well, especially as shown in the three-dimensional perspective in figure 5. In most GIS data structures, the notion of *building footprints* is still being debated, much less providing a complete inventory of occupancies on the fourth floor organized in a clockwise fashion from the elevator core. This is the level of detail that GIS technology, and CAMA systems, must move toward. GIS technology is doing more with three-dimensional visualization, but it needs to do more with three-dimensional volumetrics. What are the use, rent, bulk, and cubic content of suite 411 (in figure 5)? GIS tech-

nology should ensure that no occupancies are missing or unaccounted for. GIS technology should be extended to include three-dimensional processing analogous to *point-in-polygon* and *buffer processing* in two-dimensional process-

ing. Future GIS vector update streams will need to become more complex and labor intensive.

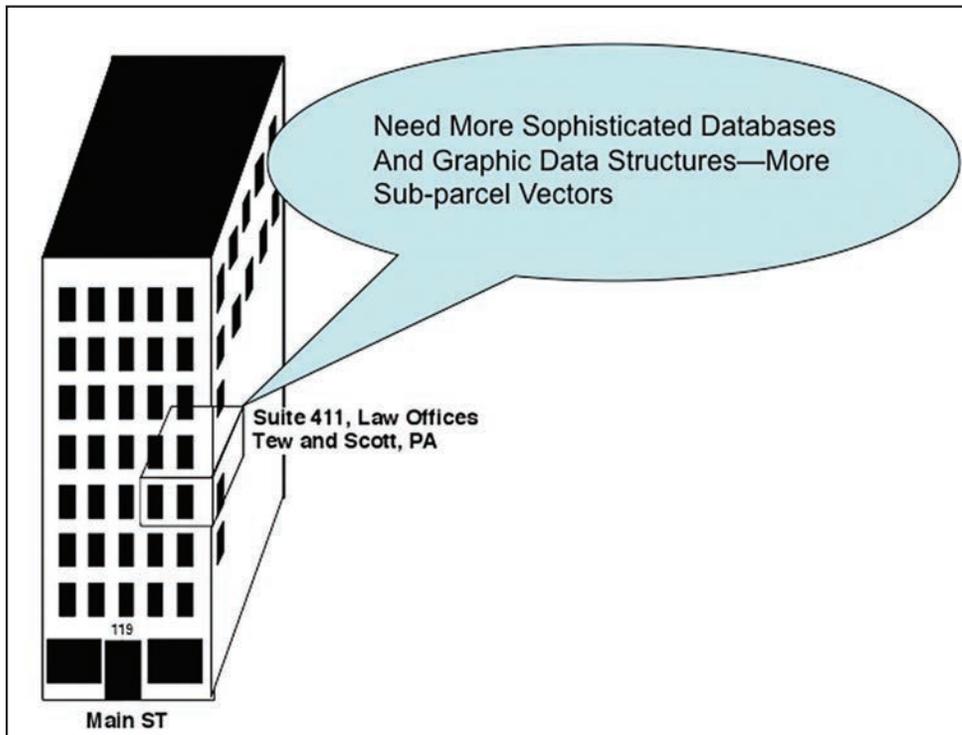
### Space Use Overtaking Land Use

Figure 6 shows that more detail can be collected easily at the occupancy level.

**Figure 4.** Cellular telephone antennas on a tax-exempt municipal water tower



**Figure 5.** Three-dimensional perspective of occupancies (Eichelberger 1998)



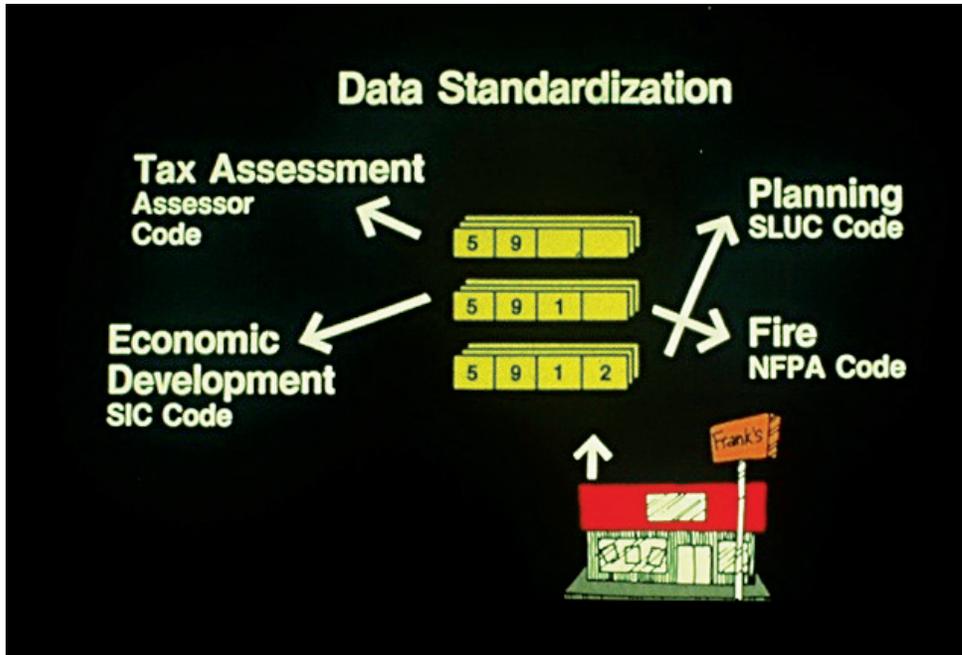
Far too much time is wasted on developing generic, *mixed-use* identifiers for a parcel's *land use*. Reliable space or occupancy use data would allow for much more data sharing and easier updating. Assessor's land use codes are useless to everyone except assessors because they have become a convoluted mix of vacancy data, zoning regulations, residential and commercial information, and mixed-use descriptors. Land use data may well elevate the role of the assessment function in government, but what could be more important than keeping multibillion dollar assessment rolls accurate and up-to-date? Because these land use codes often originate from the state capitals, assessors must work with state officials to make the data much more valuable and useful. The example in figure 6 shows how easy it is to summarize data by simply using a hierarchical coding scheme. If space use data were collected at a more definitive level of detail, data sharing and use and subsequent further aggregation would be greatly facilitated.

With the use of the North American Industry Classification System (NAICS), adopted in 1997, more emphasis is on economic activity at a decidedly subparcel level. Note that NAICS has replaced the familiar Standard Industry Classification (SIC) codes, which date back to the 1960s.

### Addressing Suites, Apartments, and Room Numbers

Increasingly, independent economic and business activity is taking place at the suite or occupancy level. These activities help determine the highest and best use and economic rent of land, yet they are often invisible from the street or in a photograph. The fourth floor lobby around the elevator core, with public access, is indeed a *thoroughfare* that must be recognized. Regardless of whether these are home-based businesses, telecommuting, hot desking (multiple people sharing the same space, but on different days),

**Figure 6.** More definitive categorization of occupancy uses



or truly virtual companies and enterprises, this trend shows little evidence on the ground. How is that entered into a CAMA system? Or into GIS data models?

One thing is certain: in collecting or capturing situs (location) addresses, the suite or occupancy number must be an integral part of that address ever after, so those subparcel activities can be located and tracked.

### Mobile and Virtual Addressing

If a focus on occupancies and suites is somewhat overwhelming, consider what is coming. Because of mobility and portable device acceptance, the notion of a virtual address (or workplace or corporation) is now upon us. Every time a call is placed from a cell phone, the location of the call is tracked. Even when the phone is moving and not in use, a location file is generated ( $x$ - $y$  coordinates, not  $z$  coordinates). Today these files are proprietary and are not shared. This situation will change when the economic value of this entire time slice and of geographic data is better understood and properties with a larger *cloud* of virtual addresses are worth more than those with less. In

browsing on the Web, many queries are returned with geographic awareness. When the Google and Navtek vans are taking street-level pictures, they are also listening for IP (Internet provider) addresses, so most Wi-Fi addresses also have a geographic address. This virtual address allows a device to be tracked, if the device's telephone number or IP address is known and if in the future there is access to these location files.

### Implications of Subparcels

Based on the above discussion, the need for subparcels is now quite evident. The following sections describe some of the issues involved in implementing and identifying subparcels.

### IAAO Standards and Subparcels

Over the years, IAAO has done important work for its members in describing best practices. These best practices involve everything from cadastral mapping, to special property valuation, to valuation model practices. At the annual GIS/CAMA conference, there has been a major effort to describe the interfaces between CAMA systems and GIS technology. A perfect vehicle may well be an updating of

the joint IAAO/URISA *GIS Guidelines for Assessors* (IAAO and URISA 1999), now more than 10 years old. It is time to better describe exactly what subparcels need to look like. IAAO needs to update its cadastral mapping and GIS standards as well. Other work on defining subparcels to the CAMA system and more data-hungry CAMA models may also be needed.

### Consistency in Parcel Numbering

Parcel numbers are ubiquitous. The ownership notion of a parcel is a long-lived entity in various computer systems. For ease of backward compatibility, subparcels probably should be some type of *child* construct belonging to the *mother* or existing parcel. Depending on local usage, subparcels might be some type of decimal identifier to the right of the traditional parcel number. This implies that all subparcel parts of a parcel are assigned a subparcel identifier and that they all *add up to* the mother parcel. Quality control and consistency are paramount concerns.

This will also be an excellent opportunity to ensure that all residential, agriculture, and commercial data sets used outside of the CAMA system become an intimate part (or feed) of the CAMA data model. A good place to start is to recognize how various appraisers code *land use* information for mixed-use properties. If there is a wide variety of inconsistencies in land use codes, then there is a wide variety of inconsistencies in codes for many other important pieces of data. By pushing the subparcel data into the CAMA system, the data can be stored more consistently. Data edits and possible *domains* (exact range of possible values) are enforced better in the database management system (DBMS).

This is also the proper time to strengthen the assessment functions to ensure that they receive building permit data from other layers of government without undue delay, that the

data are not poorly formatted, and that they are attached to the proper parcel.

## What Is an Entity? What Is a Subparcel?

Subparcels are parts of a parcel clearly defined by a difference in land use or, more appropriately, space use, for example, the farmhouse versus the barn and plowed fields; industrial property subdivided into assembly areas versus storage areas or office space; hotel rooms versus conference facilities; rental units versus condominiums in the same building. For parking facilities and garages, if individual parking spaces can be transferred, they will have value and thus need to be unambiguously located too.

Subparcels are parts of a parcel for which a different type of valuation model is used, for example, agricultural or open space easement versus the remainder of the parcel. Subparcels may be three-dimensional in nature: for example, occupancies on the fourth floor; subterranean uses, that is, below ground; skywalks over dedicated streets; mixed uses floor-by-floor; retail space uses; and so forth. Building footprints may be further subdivided into occupancies or common areas.

An interesting question arises, Can subparcels overlap? Could a subparcel be exempt and also be in the floodplain? Yes, GIS technology can handle this, but CAMA systems may have some issues. Some subparcels may even be time sensitive, timeshare condominiums, for example.

## Subparcel Additions to the GIS Data Model

Many GIS implementations have not handled building footprints in a consistent manner. Digital, aerial imagery (pixels) has been used as a surrogate for building footprints. With current imagery, including the oblique products, availability can easily pay for itself in the discovery of new improvements. (In Chester County, Pennsylvania, the

use of oblique imagery added \$14.5 million in assessed value to the roll and \$430,000 in new tax revenues each year.) GIS technology should be able to map any kind of subparcel envisioned, even if the subparcels overlap. Many of the attributes that identify subparcels are mapped now, such as floodplains, zoning, and topography. The question becomes one of defining subparcels and resultant components and overlaps (subsets) as permanent subparcels, for example, a large property that partially falls within the boundaries of an historic district, has subsurface mineral rights, contains commercial parking structures, and also is completely within a tax increment financing district.

## CAMA Systems Can Handle Subparcels

CAMA systems usually have a building or structure footprint, although it may not necessarily be registered to the parcel boundaries. Part of this footprint could easily be an occupancy identifier. CAMA systems have a wealth of building data that need to be linked to GIS technology. This system should include all residential, commercial, and other types of properties. Subparcel identifiers in the CAMA system should be the same as those used in GIS technology. The inclusion of historical data in GIS technology may be incompatible with the CAMA system due to the need to map to historical land records.

## Next Steps

The parcel mapping and CAMA advisory committees of IAAO should examine the need for subparcels as an ongoing part of their standards activities. URISA can also focus on the GIS aspects of subparcels. Perhaps the topics also be tackled at the GIS/CAMA annual conference. To move forward with subparcels, the following should be considered as next steps:

- Documenting some case studies in which GIS technology and CAMA systems have been pushed to recognize subparcels
- Developing conference content to inform interested parties (more coming for GIS/CAMA in the spring of 2012)
- Developing a workshop on subparcels for various venues, such as IAAO, URISA, state conferences, and the like
- Updating *GIS Guidelines for Assessors* through the collaboration of IAAO and URISA
- Developing pilot projects with assistance from the vendor community
- Developing nationwide suggestions for and solutions to the *building permit problem*
- Identifying state issues with less-than-optimum land use codes
- Creating an ongoing initiative by URISA and IAAO
- Presenting content at state gatherings of both assessment and GIS professionals.

## Summary

Subparcels have existed for some time, but until now their implications have not been understood. Appraisal models often deal with more definitive records than those in CAMA systems or GIS technology. Income and cost models are decidedly subparcel. Increasingly GIS technology is being asked to provide more definitive data inputs and to summarize for subparcel attributes. Soil (acres), data for agricultural productivity, and slope and topography (percentage and acreages) conditions greatly affect the use and intensity of highest and best use calculations.

Income models are increasingly tracking and quantifying components of a parcel's economic rent, such as rental tenants and leaseholds (vacancy rates) in a commercial, strip shopping

center (floor areas). Dealing with condominiums and common area components (square feet) of multifamily residential complexes is another example. Dealing with ownership down to the parking space and garage level continues the detail. Mixed-use properties reflect mixed valuation data and sources. Cell towers and multiple antennas and providers (income or points in the parcel,  $x$ - $y$ - $z$  coordinates) on tax-exempt parcels complicate data structures even further. This is not a bunch of *new* data for CAMA systems; the approach is simply to ensure all the data are entered into the CAMA system on a timely basis.

The implications of subparcels are varied, and both IAAO and URISA can play a role in informing their members about the importance of subparcels. The next steps suggested above provide a logical direction for this effort. The shift to a focus on subparcels could help solve other CAMA/GIS issues as well.

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Peirce Eichelberger is principal at Geographic Data Base Management Systems, Inc, Collegeville, Pennsylvania. He has



been the GIS Manager with Chester County, Pennsylvania, GIS Manager for Orange County, Florida, a Senior Systems Consultant with HDR Systems in Omaha, Nebraska, and a GIS Executive Consultant with UNISYS Corporation. He has spent 37 years working with GIS and other advanced technologies in local government. He was the recipient of the URISA Horwood Distinguished Service Award in 2008.

The author can be reached at [peirceeichelberger1@mac.com](mailto:peirceeichelberger1@mac.com).

## Glossary

**Entities**—The people, places, things, or events that drive the need for computerization. Governments service these entities in all of their daily activities. Property owners are entities; a barn is an entity; a wheat field is an entity.

**Urban and Regional Information Systems Association (URISA)**—A nonprofit, educational and research association. It is a nonprofit professional and educational association that promotes the effective and ethical use of spatial information and information technologies for the understanding and management of urban and regional systems.

**Keys**—Identifiers used to access or query computer tables, records, or entities; often identified as either primary or secondary.

**Land/Structure/Occupancy (L/S/O)**—Attribute database concept or model implemented in several large cities and counties in the United States. Land equates to land parcels and structures are synonymous with buildings in CAMA thinking. Occupancies have a full and legitimate role in the hierarchy.

**Occupancy**—A self-contained part of a structure or building, with public access, devoted to one business or economic activity; an economic unit needed for the income approach in valuation modeling.

**Parcel Identification Number (PIN)**—Key used by assessors to identify property taxation and valuation records. Note that multiple formats of one identifier may exist due to various computing system implementations and staff utilization or interpretation.

**Pixels**—Picture elements, associated with a scanned image, document, picture, or (aerial) photograph in a GIS context.

**Situs Address**—The location or place address of a property, house, business, or residence, as distinct from the mailing address. An addressing format or standard should be used to ensure consistent capture of situs addresses across multiple county functions, departments, and levels of government. Should always contain a formatted field for occupancy, suite, and room numbers.

**Subparcel**—A new type of entity that deals with parts of a parcel (or PIN); needs to be defined both to CAMA and to GIS. Subparcels may be relatively long lived and are necessary for more sophisticated valuation modeling within assessment practice.

**Tables**—Database term. A table is where data are stored in the database. A table contains columns and rows of data. Tables describe or contain information about entities.

**Uniform (or Universal) Property (or Parcel) Identification Number (UPI)**—A shared identifier, as used in Pennsylvania, that can represent a full legal description. Implies that the map, the legal description, and UPI number are synchronized over time. A common number that can be used by multiple agencies, departments, and governments to identify real property by referencing map features, deeds, or instruments. Can become a new index field for recording and searching for documents. Some recorded instruments may deal with subparcels.

**Vectors**—Graphic elements normally drawn from endpoints with points of change described along the boundary, usually representing boundaries of a parcel, deed, right-of-way, or legal description.

## Recertification Credit Notice

The IAAO Professional Development Department processes requests for recertification credit during January and February of each year according to IAAO Procedural Rule 10.3.6.

### 10.3.6 Gaining Credit

Requests for recertification credit will be processed during January and February of each year. Requests received after March 1 in any given year will be processed the following January, except during an extension period. Requests for recertification credit during an extension period will be processed immediately upon receipt, and the Professional Development Subcommittee will render a decision within thirty (30) days thereof.

Once the request for recertification credit has been processed, designees will receive one updated recertification credit summary per year.

## In Memoriam

**Elysa K. Lovelady**

Elysa K. Lovelady, 52, of Emporia, Kan., passed away on Saturday, December 10, 2011.

Lovelady joined IAAO in 1991. She regularly attended the IAAO annual conference and served on several committees over the years including the Timothy N. Hagemann Memorial Membership Trust Committee, Chapter Bylaws Special Committee, Nominating Committee, and Communications Committee. She was also active at the local level and was a past president of the Kansas County Appraiser's Association (KCAA), an IAAO affiliate. Lovelady was an appraiser for Lyon County, Kansas. She previously worked in the counties of Greenwood, Coffey, and Butler.

Della Rowley, Appraiser for Sumner County, Kansas, and immediate president of KCAA, remembers Lovelady fondly and states that her impact will be felt for a long time. "Elysa, as a past president herself, left big footprints. She always wanted to make sure things were done professionally and accurately! She cared about people and considered us all family. She was dedicated to her job and fellow appraisers (some of whom she mentored). She will always be remembered by those of us who knew and loved her."

Lovelady is survived by a son and a daughter, her mother and stepfather, three sisters, and a brother. Services were held, December 14, 2011, at the Burlington Christian Church in Burlington, Kansas. Memorial contributions may be made to the American Cancer Society in care of the Jones Funeral Home, P.O. Box 277, Burlington, KS 66839.

## Now is a good time to explore [www.iaao.org](http://www.iaao.org).

Look on the home page for tools members use frequently:

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## Member Voices Reflect Perception of Association

By Robin Parrish and Wendel Ingram

Who knows better what members like about IAAO or changes that may be needed than IAAO members themselves? All IAAO members had the opportunity to express their opinion in a 30-question Member Interest Survey in the spring of 2011. The Membership Services Committee (MSC) conducted the survey to gather demographic information about the membership and to determine whether current benefits and services best meet their needs or whether there are new and more efficient ways to deliver those programs and services.

The majority of survey respondents (88 percent) were 40 years of age or older. Supporting IAAO's history of high membership retention rates, 55 percent of respondents reported that they had been an IAAO member for 6 to 25 years; see figure 1.

### The Profession

IAAO members are well seasoned in the profession with 56 percent of respondents stating they have been in the assessment and appraisal field 21 years or longer. IAAO members also reflect a strong representation of upper level management. Of all those responding to the survey, 58 percent stated they were at the supervisory or director/administrator level, and 20 percent stated they were an appraiser. Based on these responses, the MSC hopes to

expand the membership to include more mid-level and administrative staff personnel from chapters and affiliates by informing them about the many programs and services offered by IAAO.

Interestingly enough, 47 percent of respondents work in large offices (with 21 or more employees); 40 percent, in small offices (up to 10 employees); and 12 percent, in mid-size offices (11 to 20 employees). Most (80 percent) of the offices are administered at the local level (city or county), and a much smaller percentage (20 percent) at the state level. The largest percentage (40 percent) reported their jurisdiction size at less than 50,000 parcels; see figure 2.

### Membership and Benefits

For many professional membership associations, member dues are paid by employers and IAAO is no different: 85 percent of the respondents have either all or a portion of their IAAO dues paid by their employer, compared to 14 percent whose employers do not pay their dues.

IAAO offers numerous benefits of membership, but the number one benefit or reason for joining according to respondents was education classes/workshops at 89 percent; followed by the professional designation program, 50 percent; *Fair & Equitable* Magazine, 49 percent; library/research, 45 percent; and the IAAO Web site, 43 percent; see table 1.

Figure 1. Years as an IAAO member

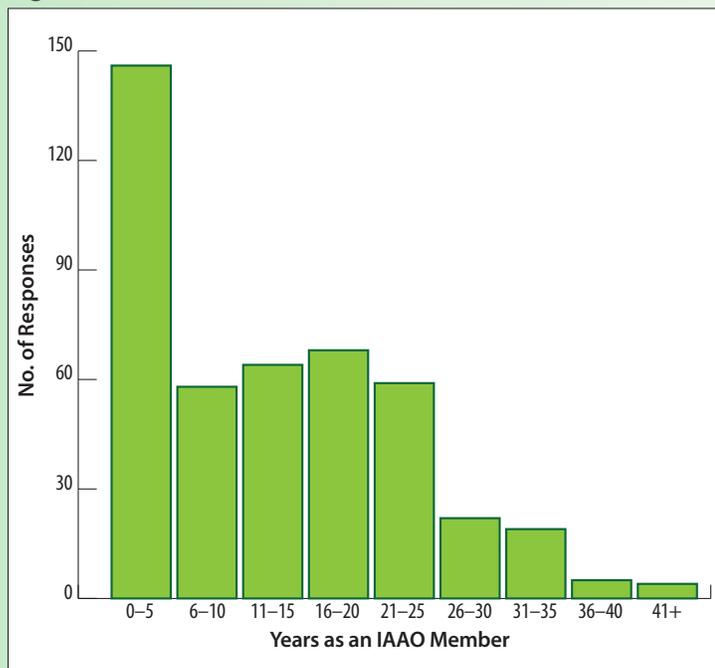
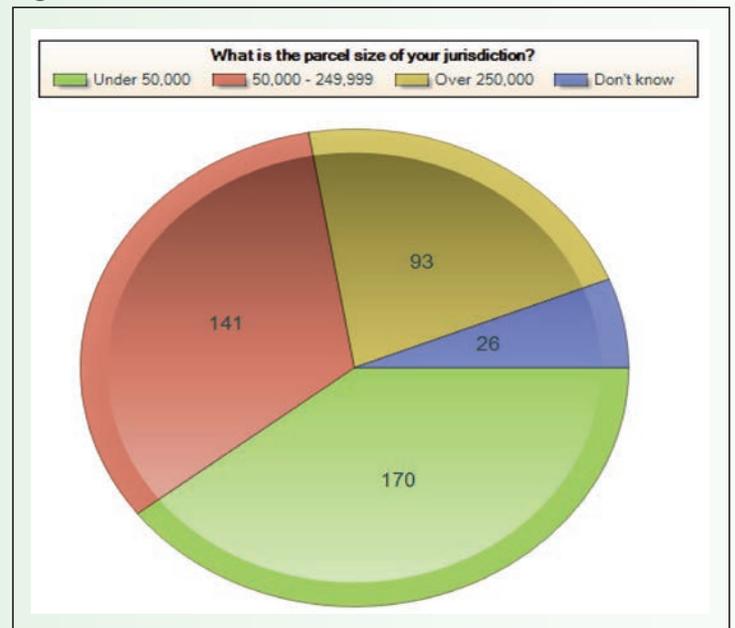


Figure 2. Parcel size



**Table 1.** Respondents' primary reasons for joining IAAO

Reason	Number of Respondents
Education classes/workshops	398
Professional designation program	222
<i>Fair &amp; Equitable</i> magazine	218
Library/research	202
IAAO Web site	193
Annual conference and other meetings	174
<i>Journal of Property Tax Assessment &amp; Administration</i>	156
Webinars	116
AssessorNET	94
Technical assistance	82
Other	11

The IAAO's Web site is a key avenue to a wide range of benefits. When asked whether they had used their member login to access benefits online, 77 percent answered "yes." For the 23 percent who had not used their login, their reasons varied from not knowing their login, to time constraints, to being a new member.

Rating the various benefits of membership, 66 percent of survey respondents named participating in IAAO education courses/forums as the number one benefit; 55 percent, using the library/research; 50 percent, participating in an IAAO conference or seminar; 47 percent, purchasing books or multimedia resources at a discounted rate; and 46 percent, accessing the IAAO member directory; see table 2.

**Table 2.** Member benefits used by respondents

Member Benefit	Number of Respondents
Participated in IAAO education courses	289
Library/research	239
Participated in IAAO conference or seminar	219
Purchased books or multimedia from IAAO	204
Member directory	200
Participated in an IAAO Webinar	166
AssessorNET discussion forum	139
Joined an IAAO Section	38
Other	18

When queried about whether there are additional services and benefits that the association might provide, 80 percent of respondents said "none." Based on this and other responses about membership benefits, the general mood of members seems to be one of satisfaction with current programs and services. Thus IAAO will continue to

build upon existing programs and services and seek ways to deliver them more readily and efficiently.

### Designation and Accredited Member Programs

More than 750 members have received their IAAO designation. When the survey asked which designations had been earned or the members were candidates for, 18 percent responded the CAE; followed by the RES at 11 percent; the AAS at 9 percent; and tied at 2 percent, the CMS and PPS designations.

When asked about their motivation for attaining an IAAO designation, 32 percent of respondents cited professional recognition/credibility; 31 percent, personal pride/satisfaction; and tied at 28 percent, professional knowledge and career development.

Company incentives for attaining an IAAO designation are important according to the survey respondents: 42 percent said they would be interested in entering into IAAO designation candidacy if their employer offered an incentive. Of those responding, 69 percent stated that their office or government entity did not offer incentives to earn an IAAO designation.

The IAAO Accredited Member program acknowledges the efforts of members to be up-to-date with developments in the industry through continued education and ongoing service. Half of those responding to the survey said they were familiar with the program; 70 percent of those not familiar with the program said that if informed, they may be interested in participating in the program.

The MSC is grateful to all those who participated in the survey. The committee will continue to use the results to provide members the programs and services that best meet their needs, to develop efficient delivery methods for those programs, to recruit new members, and to retain current members.

For a summary of all survey responses, send a request via e-mail Robin Parrish at [parrish@iaao.org](mailto:parrish@iaao.org).

Robin Parrish is Director of Membership at IAAO headquarters.

Wendel Ingram, Jr., is chair of the Member Services Committee.

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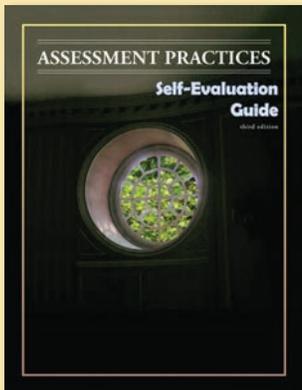
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## Assessment Practices Self-Evaluation Guide, 3rd ed.



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](http://www.iaao.org) and click on Marketplace, the IAAO online ordering system!

**Electronic version:**

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Members \$45, Nonmembers \$90

*(President, continued from page 2)*

develops necessary infrastructure improvements, IAAO will continue to maintain its relationship with the Russian Society of Appraisers and key individuals working on this ambitious and important project.

Please contact me or any board member about concerns, comments, and suggestions you may have about the future of IAAO.

This month we recognize two very important things in February, President’s Day and National Black History Month. In May 2000, President Bill Clinton acknowledged Daisy Bates (a civil rights activist and supporter of the Little Rock Nine) comparing her to a diamond that gets “chipped away in forms that shine more brightly.” The Arkansas Legislature recognizes the third Monday in February as Daisy Gatson Bates Day.

Sincerely,

*Debra Ashbury*

Famous quote from Arkansas:

*“The man who never makes a mistake always takes orders from the one who does.”*

—Daisy Gatson Bates



*Testament—Little Rock Nine Civil Rights Memorial depicts students central to the 1957 integration crisis in Arkansas schools.*

For more information go to [www.iaao.org](http://www.iaao.org).

## IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Leadership Days	Kansas City, Missouri	February 24–25, 2012
16th Annual GIS/CAMA Technologies Conference	San Antonio, Texas	March 12–15, 2012
Executive Board Meeting	Hot Springs, Arkansas	April 20–21, 2012
Preparation & Trial Seminar	Milwaukee, Wisconsin	April 26–27, 2012
Executive Board Meeting	Bellevue, Washington	July 20–21, 2012
IAAO 78th Annual International Conference on Assessment Administration	Kansas City, Missouri	September 9–12, 2012
Leadership Days Meeting	Kansas City, Missouri	October 19–20, 2012
Executive Board Meeting	Tampa, Florida	November 9–10, 2012
33rd Annual Legal Seminar	Chicago, Illinois	December 13-14, 2012
IAAO 79th Annual International Conference on Assessment Administration	Grand Rapids, Michigan	August 25–28, 2013
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, California	August 24–27, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015

## Public Utilities List—Survey on Pipelines

### Q. Glen W. Lightner, Nashville, Tennessee

Does your jurisdiction classify underground pipe as personal property or real property? Everyone's input is welcome. Thanks!

### A. David Boisvert, Mesa, Arizona

We classify it as personal property.

### A. David Moody, Cambridge, Massachusetts

Personal property.

### A. Christopher Keefe, West Springfield, Massachusetts

Massachusetts classifies all pipelines as personal property; pipelines longer than 25 miles are "centrally valued" by the Bureau of Local Assessment at the Massachusetts Department of Revenue.

### A. Walter E. Topliff, Jr., Bloomfield, Connecticut

Personal property.

### A. Jerry J. Myer, Tampa, Florida

It is locally assessed, county-by-county, in Florida as personal property.

### A. Robert S. Tucker, Richmond, Virginia

In Virginia, we centrally assess all real and tangible personal property of the utility companies and certify it to the localities. All property that is centrally assessed by the Virginia State Corporation Commission pursuant to the *Code of Virginia* is to be taxed at the real estate rate with the exception of automobiles and trucks, which carries the personal property rate. All pipelines assessed by the SCC would be taxed at the real estate rate by the localities even if the locality considered it to be personal property. For purposes other than taxation, it would be the locality's determination whether it was real or personal.

### A. Kory Hofland, Helena, Montana

It is personal property in Montana.

### A. Norman Stickelmann, Surrey, British Columbia, Canada

Pipelines are real property here.

### A. Cindy Brand, Horseheads, New York

Gas collection pipelines are taxable real property here in Chemung County (Town of Veteran, Town of Big Flats, Town of Erin, Town of Horseheads). For reference, see Volume 3 - *Opinions of Counsel SBEA No. 60*.

### A. David A. Henderson, Morris, Illinois

Pipelines are personal property in Illinois.

### A. H. Neil Hester, Orlando, Florida

Although I am retired, I served as the Director of Tax Payer Services in Orange County for many years, and I can respond to your question.

Underground/aboveground pipelines are classified as tangible personal property in Florida. As a general rule they are located beneath public right-of-way along roads, streets and highways. As such they do not lend themselves to being classified as real property. Those underground pipes, plumbing lines, etc. running from the service feeder lines to a residence, commercial building, etc. are classified as a part of the real property and are classified as real estate to each individual parcel. Also, you might want to get a copy of each utility's state and/or federal regulatory report. I hope this will be of some help.

### A. Evelyn A Spagnolo, Bristol, Rhode Island

In Bristol, the underground pipes are considered personal property.

### A. Charles J. Femminella, Jr., Randolph, New Jersey

In New Jersey, transcontinental pipelines and their rights of way are assessed as real property. However, there are some assessors who are not well versed in the case law that authorizes the assessing of rights of way and pipelines. The attorney who won the lengthy battle in court, with my assistance, is Richard Conley, Esq., a former New Jersey tax court judge. If you need more information, feel free to e-mail me your request.

### Was your question answered using AssessorNET?

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

# IAAO

# INNOVATION & EXCELLENCE WEBINAR SERIES



## 2012



### It's Time for a Roundup— The Appeals Have Stampeded!

Maricopa County Develops an Appeals Management Program

*Presented by David Boisvert*

**Noon–2:00 pm CST, March 21, 2012**

This Webinar describes issues that Maricopa County, Arizona, struggled with while managing appeals, and the solutions they developed.

The Webinar provides an analysis of system improvements, defines criteria for a new process, and identifies benefits and potential risks associated with change. David Boisvert will relate the modifications and upgrades that have occurred over the past three years and discuss anticipated changes for the upcoming appeals season.

### Doing More With Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction

*Presented by Rob Turner*

**Noon–2:00 pm CDT, April 18, 2012**

### The State of the U.S. Real Estate Market Semi-Annual Update

*Presented by Peter Korpacz*

**1:00–3:00 pm CDT, May 16, 2012**

### The History of Mapping

*Presented by Richard Norejko CMS*

**Noon–2:00 pm CDT, June 20, 2012**

### Foreclosure Sales and the Mass Appraisal Process

*Presented by Scott Winter RES*

**Noon–2:00 pm CDT, July 18, 2012**

### The State of the U.S. Real Estate Market Semi-Annual Update

*Presented by Peter Korpacz*

**1:00–3:00 pm CST, November 14, 2012**

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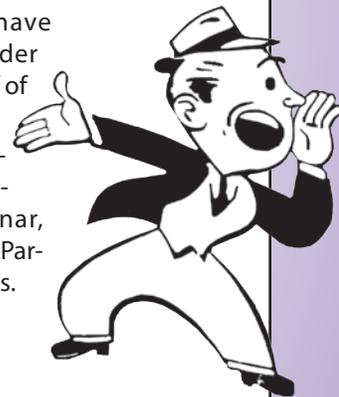
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Member Rate		Non-Member Rate	
1–3 attendees	\$79	1–3 attendees	\$149
4–9 attendees	\$139	4–9 attendees	\$219
10+ attendees	\$199	10+ attendees	\$289

## Call for Webinar Presenters

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

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



## Topics of Interest

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

## Communications Committee

*L. Wade Patterson, Chair*

*Manuel Gallegos; Rebecca Malmquist, CAE; Tiffany Opheikens; Steve Van Sant; JoAnn Pierson; Chris Bennett, Staff Liaison*

The Communications Committee met by phone December 22, 2011. They welcomed new committee member JoAnn Pierson.

The primary order of business was to respond to a board consensus statement to further revise Procedural Rule 15—Logo Usage to clarify section 15.2.3. The language was revised and sent back to the Executive Board and Planning & Rules Committee for subsequent approval.

The committee made plans to develop the next Property Tax Assessment Policies & Practices (PTAPP) Survey at Spring Leadership Days.

The committee reviewed a proposed conference presentation, “Working with the Media and Crafting a Positive Message” and decided to develop a 90-minute presentation based on the outline.

Two new Editorial Board members were reviewed and approved: Marion Johnson, CAE, who was a past chair of the Communications Committee and currently participates in preliminary review of journal articles; and Wendy Lawrence, Assistant State Assessor for the State of Alaska.

## Technical Standards Committee

*Alan Dornfest, AAS, Chair*

*Doug Warr, AAS; Mary Reavey; Robert Gloudemans; Michael Prestridge; Dennis Deegear; Chris Bennett, Staff Liaison*

The Technical Standards Committee met January 11, 2012. They welcomed new committee member Michael Prestridge of Orange County, Florida. The committee reviewed the status of the *Standard on Digital Cadastral Maps and Parcel Identifiers* and the *Standard on Mass Appraisal of Real Property*, both of which were submitted to the Executive Board for review and approval of revisions.

The committee discussed providing an overview of technical standards updates at the annual conference.

The committee discussed a draft version of the *Standard on Mass Appraisal of Real Property*, which was abstracted by IAAO member Ruud Kathmann as a possible reference to mass appraisal practices for international standards organizations, particularly the International Valuation Standards Council. The committee will review the document in greater detail at its spring meeting.

The committee also reviewed the status of the *Standard on Assessment Appeals*, the *Standard on Ratio Studies*, the *Standard on Professional Development*, and the *Guide to Assessment Administration Standards* and made plans for subgroups of

the committee to prepare drafts for review prior to the committee’s spring meeting.

There was discussion about combining the *Standard on Mass Appraisal of Real Property* and portions of the *Standard on Automated Valuation Models* into a single standard.

The committee will meet in-person in San Antonio, Texas, on March 15–17, immediately following the 16th Annual GIS/CAMA Technologies Conference.



### CALENDAR OF EVENTS

LOCAL • REGIONAL • INTERNATIONAL

#### **Alabama Association of Assessing Officials (AAAO)**

2012 Mid Winter Conference  
March 7–9, 2012  
Birmingham, Alabama  
[www.aaao.net](http://www.aaao.net)

#### **Northeastern Regional Association of Assessing Officers (NRAAO)**

2012 Spring Conference  
April 28–May 3, 2012  
Yarmouth, Massachusetts  
<http://www.nraao.org/>

#### **The Appraisal Foundation Board of Trustees, Sponsoring Organizations, and North American Conference of Appraisal Organizations (NACAO) Spring Meeting**

2012 Spring Conference  
May 17–19, 2012  
San Antonio, Texas  
<http://www.appraisalfoundation.org>

#### **North Central Regional Association of Assessing Officers (NCRAAO)**

Annual Conference  
June 11–14, 2012  
Kansas City, Missouri  
<http://www.ncraao.org/2012ConfLocation.htm>

#### **Institute of Municipal Assessors**

2012 Annual Conference  
June 24–26, 2012  
Ottawa, Ontario, Canada  
[www.assessorsinstitute.ca/home.cfm?id=414&action=published](http://www.assessorsinstitute.ca/home.cfm?id=414&action=published)

#### **International Property Tax Institute (IPTI)**

Annual Conference  
August 22–23, 2012  
Sao Paulo, Brazil  
<http://www.ipti.org>

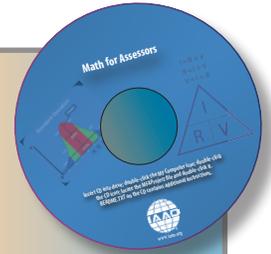
Submit local event information with event name, date, place, and contact information to [bennett@iaao.org](mailto:bennett@iaao.org).

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

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

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

## Math for Assessors



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

**Retail Price: \$25**

**Member Price: \$15**

To order go to the Marketplace at [www.iaao.org](http://www.iaao.org).



## Stand Out in the Crowd with IAAO Accredited Membership

Be recognized for your IAAO educational achievements by becoming an Accredited Member.

- IAAO member in good standing with a minimum of five years in the assessing profession
- Successful completion of 180 hours of IAAO courses, workshops, and seminars, including 101, 102, and 400, and
- Completion of a 15-hour workshop on Standards of Practice and Professional Ethics (IAAO Workshop 151 or equivalent)

For more information call 800-616-IAAO.

## IAAO VENDORS & CONSULTANTS DIRECTORY THE SOURCE For Professional Vendors & Consultants

### Need Experts?

Looking for a vendor or consultant? Go to the IAAO Vendors & Consultants Directory first to get the information you need.

- Almy, Gloudeans, Jacobs & Denne
- CCI
- DEVNET, Inc.
- IncomeWorks
- International Association of Assessing Officers
- Local Government Services International
- Manatron
- O'Connor Consulting
- Patriot Properties, Inc.
- qPublic
- Sketch Validation, LLC
- TEAM Consulting, LLC
- True Automation
- Tyler Technologies, Inc.
- Vision Government Solutions, Inc.

# Congratulations New Designees

Jared Thomason, RES, received the Residential Evaluation Specialist designation in December 2011. Thomason serves as a Residential Real Estate Regional Coordinator for the Johnson County Appraiser's Office in Olathe, Kansas. He has held that position for three years and previously served as a District Appraiser and Residential Appraiser. Thomason attended Fort Hays State University and received a bachelor's degree in marketing. He is a Kansas provisional state licensed real property appraiser and holds the Kansas registered mass appraiser designation. Thomason joined IAAO in 2011.



J.N. Cooper, RES, received the Residential Evaluation Specialist designation in December 2011. Cooper serves as a Residential Real Estate District Appraiser for the Johnson County Appraiser's Office in Olathe, Kansas. He has held that position for four years and previously served as an Appraiser I. Cooper graduated from Emporia State University with a bachelor's degree in business management. Cooper holds the Kansas registered mass appraiser designation. Cooper started working in the appraiser's office in 1999 but left after two years. He returned to the office in 2006 and says it is a great place to work! Cooper joined IAAO in 2011.



Jon Hiss, RES, received the Residential Evaluation Specialist designation in December 2011. Hiss serves as a Commercial Appraiser for the Johnson County Appraiser's Office in Olathe, Kansas. He has held that position for one and one half years and previously served as a Residential District Appraiser and as a Residential Appraiser. Hiss has also worked as a fee appraiser. He graduated from Emporia State University with a bachelor's degree in business administration and holds the Kansas registered mass appraiser designation. Hiss joined IAAO in 2011.



Tiffany M. Miller, RES, received the Residential Evaluation Specialist designation in December 2011. Miller serves as a District Appraiser for the Johnson County Appraiser's Office in Olathe, Kansas. She has held that position for one year and previously worked for the Sedgwick County Appraiser's Office in Wichita, Kansas for five years as an appraiser. Miller holds the Kansas registered mass appraiser designation. She graduated from Wichita State University with a bachelor's degree in business administration. Miller also serves as an events coordinator for the Kansas City Chapter of IAAO. She began inspecting properties as a young girl with her grandmother, who is 76 years old and still a practicing fee appraiser in western Kansas. Miller's grandmother loves to tell the story of when they were inspecting a basement of an old house and Miller almost stepped on a snake. To this day Miller watches very closely for snakes when making field inspections. She joined IAAO in 2011.



Charles Krebbs, RES, received the Residential Evaluation Specialist designation in December 2011. Krebbs serves as an Appraiser IV-Internal Audit Division for the Maricopa County Assessor's Office in Phoenix, Arizona. He has held that position for six months and previously served as an Appraiser IV-Litigation Division and Quality Assurance Division, Regression Modeler, and as a Residential Appraiser. He attended Loyola University, University of Texas, and York University. Krebbs co-authored the Exploring Arizona series for *Fair and Equitable*. Krebbs is the Arizona Chapter Education Coordinator and an Arizona Chapter Executive Board member. He fills his leisure time trying to grow fruits and vegetables organically in the desert. Krebbs states "I find continuing education to be one of the best ways to keep one's brain young and agile." He joined IAAO in 1997.



# You Say You Can't Afford an IAAO Designation?

Angela Blazevic, AAS



You can't afford *not* to have an IAAO Designation! Knowledge, personal satisfaction, peer appreciation, possibility of monetary gain and/or job advancement are some of the benefits to look forward to.

Does this have any appeal to you at all? Of course it does! It would appeal to anyone. This is just a small representation of benefits you can anticipate when you earn an IAAO Designation.

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***Serving on the Scholarship Committee has allowed me to see first hand how the IAAO scholarship program and trust funds provide a valuable resource to members. Even in these tough economic times, when both public and private entities are being forced to slash budgets, these IAAO programs provide professional designation candidates the opportunity to continue to pursue professional excellence.***

William A. Birkle, AAS  
Former Chair—IAAO Scholarship Committee  
Tyler Technologies, Inc.

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IAAO wants you to succeed in earning your designation. The IAAO Executive Board has approved or made available several scholarship funds that are there to help you achieve this goal.

Since 2009, the Executive Board has annually approved funding for the IAAO Scholarship Fund. This fund is available to assist members who need financial assistance to attend IAAO educational events.

Funding is awarded to IAAO members who demonstrate a financial need and intend to use the funds to complete IAAO educational activities.

IAAO members can download an application at [www.iaao.org](http://www.iaao.org). Submit the completed application electronically to [blazevic@iaao.org](mailto:blazevic@iaao.org). Applications are forwarded to the Scholarship Committee, which conducts a blind evaluation and notifies headquarters of its decision. Headquarters staff then notifies the applicant of the decision. The amount of scholarship awards varies from \$750 to \$1,000 depending upon the qualifying educational activity. The scholarship is limited to one award per applicant per year.

Inquiries regarding the IAAO Scholarship fund can be directed to Angela Blazevic, [blazevic@iaao.org](mailto:blazevic@iaao.org) or 816/701-8123.

## **Jeff Hunt, CAE, Memorial Candidates Assistance Trust**

Another scholarship fund is available exclusively for IAAO designation candidates. The Jeff Hunt, CAE, Memorial Candidates Assistance Trust was created to provide grants to IAAO members to further their assessment education and pursue a professional designation. Applicants must be IAAO members in good standing.

The Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee is responsible for distribution of these funds. Grant applications are limited to one per candidate per calendar year.

Members can download an application at [www.iaao.org](http://www.iaao.org). Completed appli-

cations can be submitted electronically to Jean Spiegel, [Spiegel@iaao.org](mailto:Spiegel@iaao.org).

Inquiries regarding the Jeff Hunt, CAE, Memorial Candidates Assistance Trust can be directed to Jean Spiegel, [Spiegel@iaao.org](mailto:Spiegel@iaao.org) or 816/701-8133.

## **What's Your Number?**

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

If you currently hold an IAAO designation, please send:

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

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

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

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

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

Objective · Professional · Affordable

# IAAO Technical Assistance



## IAAO provides assistance in the following areas

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

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

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



International Association of Assessing Officers  
314 W 10th Street ■ Kansas City, Missouri 64105  
Phone: 800/616-4226 (IAAO) ■ E-mail: [technicalassistance@iaao.org](mailto:technicalassistance@iaao.org)



### Case Overview

The seminar presents a case study based on an actual trial that has either been appealed or is under appeal. The mock trial focuses on a proceeding before the Review Board of the State of Utopia. The subject is a well-known building in the City of Eden—an approximately 10-year-old, mixed-use commercial property. The subject includes hotel, office, and retail space. The property is located in one of the most successful retail districts in the City of Eden, and perhaps in the entire country.



## PREPARATION AND TRIAL OF THE PROPERTY TAX ASSESSMENT APPEAL SEMINAR

APRIL 26–27, 2012 • HYATT REGENCY MILWAUKEE

FOR MORE INFORMATION VISIT [WWW.IAAO.ORG](http://WWW.IAAO.ORG)

## F&E Digital Edition—A Green Choice For Members

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

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

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

Members who still want to receive the printed magazine do not need

to do anything and will continue to receive the magazine as usual.

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

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

If you encounter difficulty updating your online profile, contact the IAAO Membership Department at 800/616-4226 or [membership@iaao.org](mailto:membership@iaao.org).

Once you have opted out you will no longer receive *F&E Print Edition* in the mail. You will receive notices

in IAAO E-News broadcasts when *F&E Digital Edition* is available each month.





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800.806.7896



**Rich Almy** 708-354-8265

*rralmy@att.net*

**Bob Cloudemans** 602-870-9368

*rgloudemans@earthlink.net*

**Bob Denne** 847-788-1694

*rcdenne@gsb.uchicago.edu*

**Almy, Cloudemans, Jacobs & Denne**

*Property Taxation and Assessment Consultants*

## EARN YOUR IAAO DESIGNATION

**Demonstrate competence through education.**

- An IAAO designation is the highest testimonial to personal achievement in the assessing field.
- Find out about the value of an IAAO designation.
- Contact IAAO headquarters for more information and a candidacy application.

**Call 816/701-8100 • www.iaao.org**



## 16th Annual GIS/CAMA Technologies Conference

March 12-15, 2012 • The Hyatt Regency Riverwalk • San Antonio, Texas

### Conference

IAAO or URISA Member: \$475

Nonmember: \$625

### Preconference Workshops

Member Rate \$195

Nonmember Rate: \$245

The registration form is available at

[http://www.urisa.org/conferences/2012gis\\_cama\\_travel](http://www.urisa.org/conferences/2012gis_cama_travel).

Conference Hotel: The Hyatt Regency Riverwalk

Room Rate: \$169 single/double

For hotel reservations call 888-421-1442 or, go to

[http://www.urisa.org/conferences/2012gis\\_cama\\_travel](http://www.urisa.org/conferences/2012gis_cama_travel)

for a link. Mention the URISA/IAAO

Technologies Conference to receive the special room rate.

**MISSION: ImPOSSIBLE**

**Get it Done, Run the Numbers, Serve It Up**

The Conference for Professionals in Property Assessment, Tax Administration, Mapping, and Information Technology



International Association  
of Assessing Officers



Urban and Regional Information  
Systems Association

# Member Anniversaries • February

## 5 Years

**Ralph E. Bellamy**, Wyandotte County Appraiser's Office, Kansas City, KS  
**Joel Benton**, Fayette County, Fayetteville, GA  
**Beverly Breakstone**, Summit County Assessor's Office, Breckenridge, CO  
**Phyllis S Case**, Louisiana Tax Commission, Baton Rouge, LA  
**Jesse Castro**, Wyandotte County Appraiser's Office, Kansas City, KS  
**Toby Damisch**, Douglas County Assessor's Office, Castle Rock, CO  
**Tanya Freeman**, Town of Wells, Wells, ME  
**Rolando Garza**, Hidalgo County Appraisal District, Edinburg, TX  
**Todd B. Haywood**, Granite Hill Municipal Services, Concord, NH  
**Colinda J. Johnson, CAE, RES**, City of Regina, Regina, SK, Canada  
**Robin Potter**, City & Borough of Juneau, Juneau, AK  
**Tracie S. Reed**, Gem County Assessor's Office, Emmett, ID  
**Brian P. Rosenberger**, City of Millville, Millville, NJ  
**Richard J. Schack**, Oregon Department of Revenue, Salem, OR  
**Vanessa A. Scheidl, RES**, Saskatchewan Assessment Management Agency, Regina, SK, Canada  
**Charles Stewart**, City of St. Louis License Collector's Office, Saint Louis, MO  
**Lola Strause**, Valero Energy Corporation, San Antonio, TX  
**Brett M. Tierney**, Polk County Assessor's Office, Des Moines, IA  
**William H. Wendt**, Long Beach, IN  
**Marci J. Williams**, Maricopa County Assessor's Office, Phoenix, AZ  
**Joshua G. Wilson**, Washoe County, Reno, NV

## 10 Years

**Carolyn A. Allen**, Polk Central Appraisal District, Livingston, TX  
**Alvin Kent Allison**, Pritchard & Abbott, Inc., Fort Worth, TX  
**Mark Boreskie**, Manitoba Local Government-Assessment Services, Winnipeg, MB, Canada  
**Lori Burge**, CCI, Fort Collins, CO  
**Jacqueline Byers**, National Association of Counties, Washington, DC  
**Karen Futia**, Town of North Salem, North Salem, NY  
**Brent Goff**, Mesa County Assessor's Office, Grand Junction, CO  
**Richard J. Haviza**, City of Janesville, Janesville, WI  
**Bret C. McKee**, Mohave County, Kingman, AZ  
**Mike V. McKibben**, Hill County Appraisal District, Hillsboro, TX  
**Charles Mullin**, Warren Township, Gurnee, IL  
**Shawn T. Ordway**, Missouri State Tax Commission, Jefferson City, MO  
**Holly M Pappas**, Warren Township, Gurnee, IL  
**Aruna H. Pearson, RES**, Fairfax County, Fairfax, VA  
**Patricia Pike**, Onslow County Tax Administration, Jacksonville, NC  
**Steve Skoog**, Becker County Assessor's Office, Detroit Lakes, MN  
**John Z. Toscas**, Worth Township, Alsip, IL  
**Laurie A. Vorrath**, Stafford County, Stafford, VA  
**Aaron Weston, CMS**, James W Sewall Company, Old Town, ME

## 15 Years

**Missouri State Assessors Association**, New London, MO  
**C. Valentine Bates**, Alachua County Property Appraiser's Office, Gainesville, FL  
**Starlin L. Beatty**, Craven County, New Bern, NC  
**Becky H Craig**, Red River Parish Assessor's Office, Coushatta, LA  
**Edward D. Crane, III**, Esri, Leawood, KS  
**Ted Daugherty**, Summit County Assessor's Office, Coalville, UT  
**Dennis L. Karns**, Norwood Park Township, Norridge, IL  
**Dennis R. Ketcham**, Towns of Montgomery and Mount Hope, Montgomery, NY  
**Edward Kling**, Real Valuation Group, LLC, Saint Charles, IL  
**Kristi A. Kushner**, The Taubman Company, Bloomfield, MI  
**Vickie S Maness**, Montgomery County Tax Office, Troy, NC

**Cheryl A. Martin**, Denton Central Appraisal District, Denton, TX  
**Craig Lee Martin**, Graves County Property Valuation, Mayfield, KY  
**Paul E. Miller**, Marvin F Poer & Company, Atlanta, GA  
**D. Shane Moncrief**, Thomson Reuters, Atlanta, GA  
**W Terry Ross**, Camden County Board of Assessors, Woodbine, GA  
**Brenton D. Rutherford**, Beauregard Parish, Deridder, LA  
**Arthur Sheridan**, Arthur Sheridan & Associates LTD, Aurora, IL  
**Maria W. Skinner**, City of Suffolk, Suffolk, VA  
**Leonel St. Amand**, Calgary, AB, Canada  
**Mary Jo Starostka**, Tyler Technologies, Reno, MO  
**Roger A. Suggs, AAS**, Clay County Property Appraiser's Office, Green Cove Springs, FL  
**Michael L. Trettel, CAE**, Morrison County Assessor's Office, Little Falls, MN  
**Glenn M. Waguespack**, St. James Parish, Convent, LA  
**Janet Ward**, Pulaski County Assessor's Office, Little Rock, AR  
**Linda Weishaupt**, City of Eastpointe, Eastpointe, MI  
**Mike Wells**, Pasco County Property Appraiser's Office, Dade City, FL  
**Melanie R. Wilson-Jolicoeur**, Palm Beach County Property Appraiser's Office, Palm Beach Gardens, FL

## 20 Years

**Garrett Alexander**, Mecklenburg County, Charlotte, NC  
**John B Eley**, City of Norfolk, Norfolk, VA  
**Gary R. Grossinger**, Stearns County, St Cloud, MN  
**Calvin M Kimura**, Osceola County, Kissimmee, FL  
**Cathy L Kimura**, Osceola County, Kissimmee, FL  
**Brian M. Lastra**, Town of Southington, New Milford, CT  
**Karen MacTavish**, Town of Dover, Dover, MA  
**Michael J. Maslanka**, US Realty Consultants, La Grange, IL  
**Kevin Olmstead**, Canadian Pacific Rail, Calgary, AB, Canada  
**Barry W. Porter**, Republic County, Belleville, KS  
**David Ritter**, The Appraisal Office, Aspen, CO  
**Timothy A. Sheares**, New York City Dept. of Finance, Brooklyn, NY  
**Thomas A. Tinker**, Tinker and Associates, Peachtree City, GA

## 25 Years

**Nick Nelson**, Warren County, Lebanon, OH  
**Kathleen M Roark**, Town of Dracut, Dracut, MA  
**Samuel O. Wilkerson**, Catahoula Parish Assessor's Office, Harrisonburg, LA

## 30 Years

**Ronnie Arseneau**, NBGIC Assessment Branch, Bathurst, NB, Canada  
**Henry J. Sikorski, RES**, Maryland Department Assessments & Taxation, Baltimore, MD  
**Steven R. Sinell**, City of Eden Prairie, Eden Prairie, MN

## 35 Years

**George A. Donatello, CMS**, TEAM Consulting, Villa Rica, GA  
**Dennis L. Finegan**, Boise, ID  
**Celia A Hall, CAE**, Anchorage, AK  
**Monelle M Moseley**, Concordia Parish, Vidalia, LA  
**Robert L. Spencer, CAE**, Winchester, TN

## 40 Years

**Gerald E. Daigle**, Portland, ME

## 50 Years

**Rhode Island Association of Assessing Officers**, Warwick, RI

## 55 Years

**Francis E. Moss**, East Lansing, MI

## 60 Years

**Virginia Association of Assessing Officers**, Virginia Beach, VA

*St. Basil's Cathedral is one of the most famous landmarks of Red Square in Moscow. It was originally built in the mid-1500s on the order of Ivan the Terrible.*



*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.*

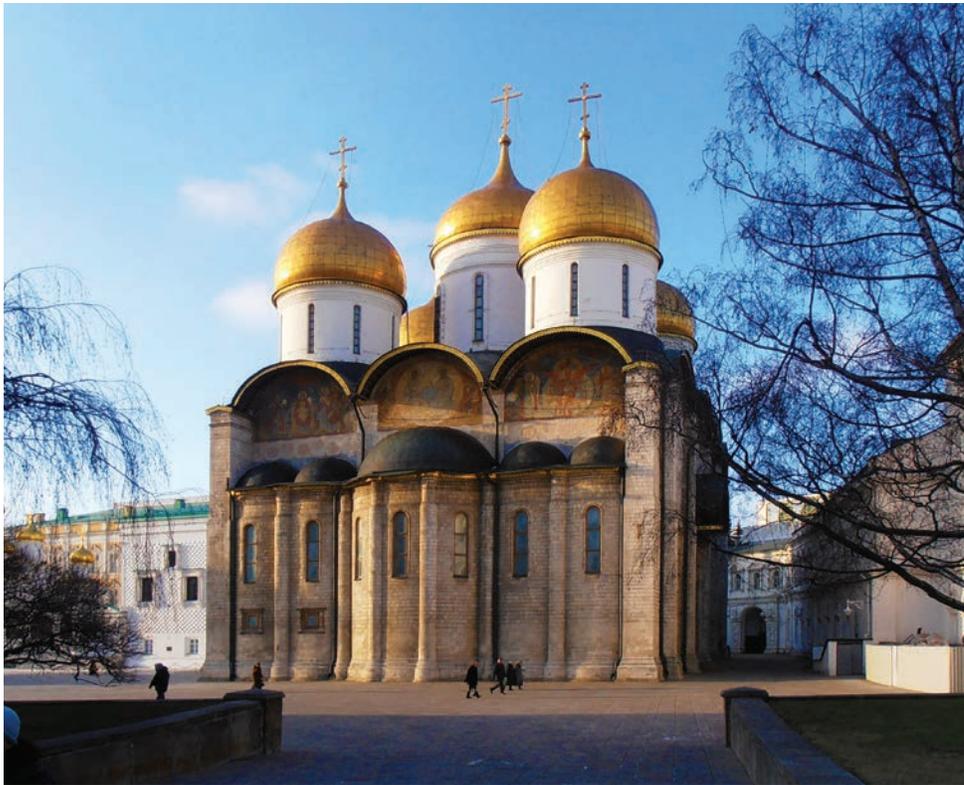
On November 19, IAAO President Bruce Woodzell and I journeyed to Russia in response to an invitation to present information about mass appraisal and the role of IAAO to attendees at the winter meeting of the Russian Society of Appraisers (RSA). Accompanying us were Bruce's wife Reba and my wife Mary.

From the moment we arrived at the airport and were greeted by RSA staffers Ksenia and Alexey until our final day of the trip, dining at the famous Café Pushkin Restaurant, we were treated with wonderful hospitality. Our Russian hosts made sure an interpreter was always available; the interpreters became our tour guides and friends as we visited several sites in and around Moscow.

Following a Saturday to Sunday flight from New York City to Moscow and a much appreciated day of rest, our



*From left, Reba Woodzell, Bruce Woodzell, interpreter Irina, Larry Clark, and Mary Clark*



*The Cathedral of the Dormition in Cathedral Square in Moscow's Kremlin.*



*GUM Department store is a massive shopping mall facing Red Square, which features fashionable high-end Western products, jewelry, accessories, clothing, and similar items.*

interpreters, Irina and Anna, met us Monday morning with an itinerary for the entire week. They escorted us to the nearest Moscow Metro station for the first of many trips downtown. This day we visited the Kremlin and Red Square. After a traditional lunch of Borscht, we were treated to a tour of several architecturally stunning structures, GUM department store, St. Basil's Cathedral, and the Natural History Museum.

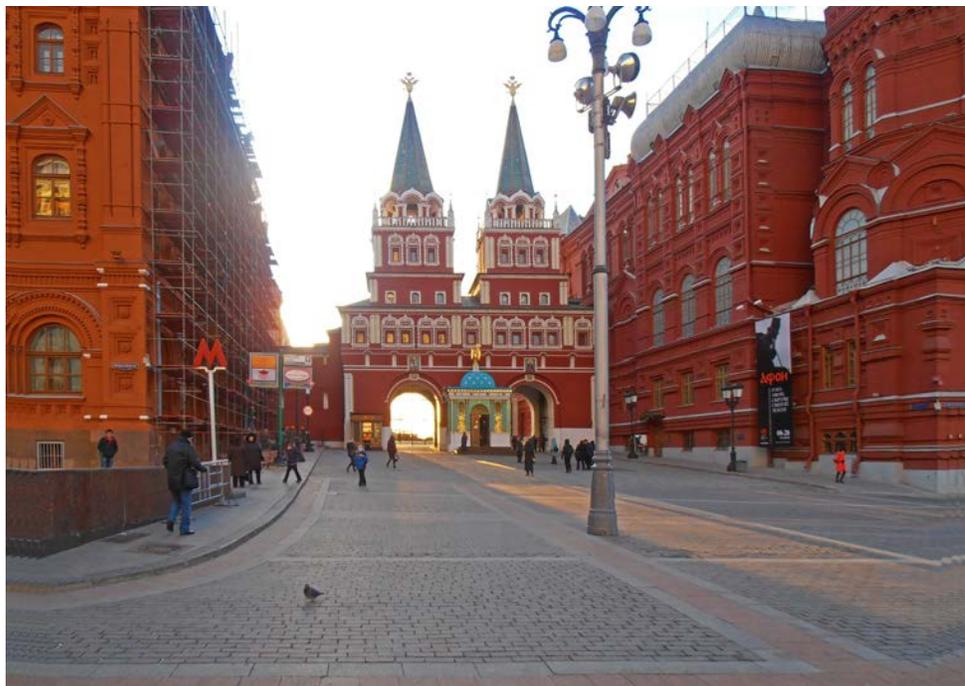
The next day (Tuesday), Bruce and I were transported to an upscale Holiday Inn where I gave a lecture on the mass appraisal process to a large group of Russian appraisers. A simultaneous interpretation kept the class moving and presented a unique experience, especially during the question-and-answer sessions.

During the lecture, our spouses went on an excursion to the palace of Catherine the Great. They both enjoyed the trip very much, even though it was bitter cold and snowing lightly most of the day.

That evening we attended an opera at the world-famous Bolshoi Theatre, recently reopened following a major renovation. Even though the opera was in Italian with Russian subtitles, we thoroughly enjoyed the experience.

On Wednesday we toured Victory Park, dedicated to Russian victories during World War II. It is also where Napoleon waited for the keys to the Kremlin to be brought to him during The Great Patriotic War in 1812. The Russians resisted, with horrific losses on both sides, and eventually Napoleon had to retreat. The park contains a museum, a church, and several monuments, including one honoring the Jewish people who died during the Holocaust.

Then we went across town to the main venue of the 1980 Summer Olympic Games; we also visited one of several convents located in the city.

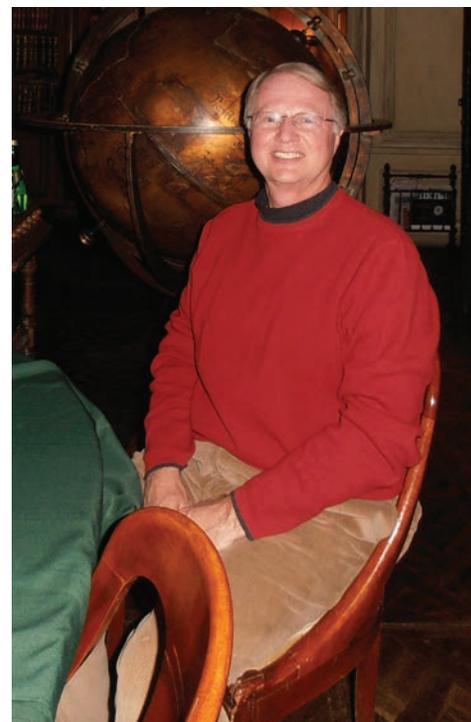


*View of Resurrection Gate leading into Red Square.*

Our guides were proud that these historical buildings have been retained and are now restored.

On Thursday, Bruce spoke at the RSA winter meeting. Most of his presentation focused on IAAO and the variety of benefits the association offers. Once he was finished,

he presented a copy of the *Fundamentals of Mass Appraisal* to an RSA representative. Translation of IAAO technical standards into Russian was also presented and discussed. The translation was sponsored by RSA with actual translation being done by the Board of Valuers. Other speakers at the event were representatives of the



*Bruce Woodzell sitting in a chair once occupied by former President Bill Clinton on a visit to Moscow.*

Russian government and dignitaries from neighboring countries.

RSA is a public professional association that binds together the national appraising profession. Established in 1993, the RSA was the first professional organization of valuers in Russia and now covers more than half of the professional valuers in Russia (~7,000 members to date); there are regional chapters in all Russian provinces (about 85). Since 2007, RSA is officially registered as a self-regulated profession by the Russian Government.

Many conference participants were anxious to meet and further discuss mass appraisal in the United States, and they requested assurance of our help in the future.

On Friday, the final day of our trip, we toured the Russian Science and Space Museum, which is very much like the Smithsonian Air and Space Museum in Washington, D.C. One of



*Irina, Mary and Larry Clark, Bruce Woodzell, and Svetlana Tabakova, President of the Russian Society of Appraisers*

the most memorable sight there was the actual spacesuit worn by Yuri Gagarin on the first manned space flight in 1961. We finished the day at the famous Cafe Pushkin restaurant, where Bruce was invited to sit in a chair once occupied by former President Bill Clinton during a visit to Moscow.

Before departing, Bruce made a point of inviting an RSA representative to attend the IAAO annual conference next September in Kansas City, hometown of IAAO.

If a Russian representative does come to the conference, we will have an opportunity to return some of the tremendous hospitality we were shown in Moscow.



*Statue of Georgy Zhukov, Marshal of the Soviet Union, near Red Square.*

## IAAO Rep of the Month • Beverly Breakstone, Colorado

David Wayne Reed



Born in Chicago, Illinois, Beverly Breakstone attended school in south Florida and lived in San Francisco (“being wild and crazy”) for a few years before moving to Colorado. She was elected Summit County Assessor in Breckenridge, Colorado, in 2006. Summit County is home to many of Colorado’s biggest ski resorts—Keystone, Copper Mountain,

and Breckenridge. As County Assessor for this resort community, Breakstone admits that there have been “many exciting challenges.”

“The county population is two-thirds second-home owners, many of whom rent their home or condo for short-term vacation rental income,” says Breakstone. “I worked with other resort counties to pass legislation to help identify these rental properties to increase disclosure of personal property. Colorado now has laws requiring lodging companies to provide their client list to the assessor’s

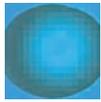
office. And the office has discovered means to identify vacation Web site ads. The county has more than 34,000 very diverse taxable parcels: ski area real estate and equipment, hotels and motels, mining claims, mobile home parks, agricultural grazing land, and residential properties. A dedicated and experienced team of appraisers won all of the state-level appeal cases this year.”

“To me, IAAO is a highly professional organization with an extraordinary level of service and education. The annual conference is infinitely valuable. It offers learning opportunities from other assessors and appraisal professionals who have provided important information that I can bring back to my team.”

Beverly joined IAAO in 2007 shortly after she was elected County Assessor. She was appointed IAAO Rep on behalf of the Colorado Assessors’ Association in 2010. She adds, “The opportunity to serve as an IAAO representative has been an honor.”

Beverly earned a bachelor of arts in sociology from American University, Washington, D.C., and has previously worked as a photographer and executive recruiter. She enjoys snow-shoeing, hiking, traveling, reading, and watching movies. Recently, she was certified in TESL (Teachers of English as a Second Language).

She has one son (28) who lives in Denver.



## Osawatomie, Kansas, Mayor Meets President

It all started several years ago when Franklin County Appraiser Philip Dudley decided to try to make a difference for the 4,600 people in his hometown of Osawatomie, Kansas, just 7 miles south of the Miami County seat of Paola. He paid his filing fee and ran for the City Council. After serving three successful terms on the council, he was asked to consider running for mayor. Dudley was elected with 89 percent of the vote and sworn into office as mayor in April 2007. Just a few months later, on July 1, his leadership abilities were tested to the maximum degree when, after several days of soaking rains, the town between two rivers was inundated with floodwaters overtopping the levee system to the south. The new mayor was forced to evacuate more than 50 percent of the residents to higher ground. Fortunately no lives were lost, and no major injuries were suffered.

Fast forward to 2009, about two years since the major flooding event devastated the southern portion of the city. Mayor Dudley had spent a great deal of time guiding the city through the rebuilding of the hardest hit areas. He was recognized as the Mayor of the Year by the Kansas Mayors Association for his efforts. Under his guidance, during the reconstruction efforts a senior housing complex named Woodland Hills Estates was constructed. Utilizing funds from the American Recovery and Reinvestment Act, the project was the first affordable housing project in the United States to be completed under this program in July 2009.

On the day of the ribbon-cutting, Mayor Dudley spent time with various officials, including Kansas Governor Mark Parkinson and Deputy Secretary of the U.S. Treasury Neal Wolin. In a conversation with Wolin, Dudley told him about plans to commemorate the 100th anniversary of the New Nationalism speech given on August 31, 1910 by former President Theodore Roosevelt. During that conversation, Dudley invited President Obama to Osawatomie to speak in commemoration of the event.

Although President Obama was unable to be in Osawatomie for the official 100th anniversary on August 31, 2010, the President did visit on December 6, 2011. “It truly was another historic day for Osawatomie, Kansas,” Dudley said. “On the day of the President’s visit, I decided to wear the RMA lapel pin I received when I earned my RMA designation from the State of Kansas. I couldn’t find my RES pin from IAAO, or I would have worn it also,” Dudley lamented. “It was truly a remarkable experience, and I



*President Barack Obama meets with Osawatomie, Kansas, Mayor Philip Dudley. Currently, Dudley is the Franklin County (KS) Appraiser.*

was humbled that the President of the United States came to my hometown.”

As part of his official duties as mayor, Dudley hosted the event and greeted President Obama when he and several dignitaries first arrived. Among a small group who had an opportunity to speak privately with the President and have their photos taken by a White House photographer were Kansas Lieutenant Governor Jeff Colyer; Mayor and CEO of the Unified Government of Wyandotte County and Kansas City, Kansas, Joe Rear-don; Kansas City, Missouri, Mayor Sly James; and University of Kansas men’s basketball coach Bill Self.

Dudley was surprised that in the first part of the President’s speech, his name was mentioned (see excerpt of speech in sidebar). “I didn’t realize the significance of being mentioned in the speech until a good friend of mine told me that my name was on the Official White House Web page and all presidential speeches become part of the national archives.” Says Dudley, “All in all it was an unforgettable experience for me personally, and I hope to be able to share my experiences with my appraisal colleagues in the future.”

Philip A. Dudley, RES, RMA, is currently the County Appraiser in Franklin County, Kansas, appointed in July 2009. He was a Residential Appraiser in Johnson County, Kansas, from 1996 to 2009 and worked at the Kansas Department of Revenue Property Valuation Division as an Appraiser from 1993 to 1996. An IAAO member since 1992, he is a member of the Kansas City Chapter of IAAO and the Southeast Kansas County Appraiser Association. He is also a member of the Kansas Mayors Association; was Kansas Mayor of the Year in 2009; has served as a Kansas Municipal Energy

Agency board member, speaker at the Kansas Housing Conference, and Past President of Fort Scott Community College Student Senate; is listed in

*Who’s Who in American Colleges*; served three terms as Osawatomie City Councilman; and is in his third term as Mayor of Osawatomie.

The White House  
Office of the Press Secretary  
For Immediate Release  
December 06, 2011  
Remarks by the President on the  
Economy in Osawatomie, Kansas  
Osawatomie High School  
Osawatomie, Kansas  
12:59 P.M. CST

THE PRESIDENT: Thank you, everybody. Please, please have a seat. Thank you so much. Thank you. Good afternoon, everybody.

AUDIENCE: Good afternoon.

THE PRESIDENT: Well, I want to start by thanking a few folks who’ve joined us today. We’ve got the mayor of Osawatomie, Phil Dudley is here. (Applause.) We have your superintendent Gary French in the house. (Applause.) And we have the principal of Osawatomie High, Doug Chisam. (Applause.) And I have brought your former governor, who is doing now an outstanding job as Secretary of Health and Human Services – Kathleen Sebelius is in the house. (Applause.) We love Kathleen.

Well, it is great to be back in the state of Tex – (laughter) – state of Kansas. I was giving Bill Self a hard time, he was here a while back. As many of you know, I have roots here. (Applause.) I’m sure you’re all familiar with the Obamas of Osawatomie. (Laughter.) Actually, I like to say that I got my name from my father, but I got my accent – and my values – from my mother. (Applause.) She was born in Wichita. (Applause.) Her mother grew up in Augusta. Her father was from El Dorado. So my Kansas roots run deep.

*Excerpt of White House press report that is included in the national archives.*

## State Government

### AP data: States shed thousands of public employees (published December 19, 2011)

by Erik Schelzig, *Associated Press*

Article discusses data collected by AP reporters showing cuts in state-level government employees and per-capita spending for various states. The article states that more than 80,000 state-level jobs have been cut since the start of the recession.

For more information, go to:

<http://xfinity.comcast.net/articles/news-national/20111219/US.Broken.Budgets.By.The.Numbers/>

## International

### Government decides to bring forward property tax (published December 21, 2011)

by Stephen Collins, *IrishTimes.com*

Article describes plans to advance a schedule to implement a revised property tax system with a basis in ad valorem taxation. The plan was initially scheduled to go into effect in 2014 to meet terms of a European Union-International Monetary Fund agreement to (among other things) broaden the tax base in Ireland. Home owners currently pay a fixed rate €100.

For more information, go to:

<http://www.irishtimes.com/newspaper/breaking/2011/1221/breaking6.html>

### Russia delays unified real estate tax ahead of poll (published December 27, 2011)

by RIA Novosti

Article relates a decision to delay implementation of a unified property tax based on market value that is intended to replace the current, separate property tax on land and property (fixed assets excluding land) due to required infrastructure improvements.

For more information, go to:

<http://en.ria.ru/russia/20111227/170516994.html>

### The rise and fall of property taxes (published January 3, 2012)

by Philip Brator and Masako Tsubuku, *The Japan Times*

Article provides an overview of property taxes in Japan, which is based on a two-part system for land and structure. It points out pitfalls of trying to navigate the system due to a lack of transparency about the property value upon which the tax is based.

For more information, go to:

<http://www.japantimes.co.jp/text/fs20120103ht.html>

## Freedom of Information

### Vt. panel: Property tax records should be public; certain hospital errors should be disclosed (published December 30, 2012)

by Dave Gram, *Associated Press in The Republic*

Article discusses recommendations by a panel of Vermont lawmakers that property tax information remain public even if it can be used to determine individual income information. The panel is seeking to balance public interest with privacy rights of the individual.

For more information, go to:

<http://www.therepublic.com/view/story/bb13e4428cd945cca7bf09cfa86437a9/VT-Public-Records/>

## Veterans Exemption

### Law extends 100% disabled veteran property tax exemption to spouses (published January 1, 2012)

by Jacqueline Crea, *News Channel 9*

News report discusses new legislation in Texas that extends disabled veteran property tax exemptions to spouses after the veteran is deceased.

For more information, go to:

<http://www.ktsm.com/news/law-extends-100-disabled-veteran-property-tax-exemption-to-spouses>

## Hospital Exemptions

### Tax changes good for area medical facilities, bad for governments (published December 29, 2011)

by John Gillie, *The News Tribune*

Article discusses property exemptions being extended to medical facilities other than hospitals in Washington state due to court rulings indicating they are eligible for the exemptions. Increased filings for retroactive exemptions are resulting in refunds that are negatively affecting funding to local governments.

For more information, go to:

<http://www.thenewstribune.com/2011/12/29/1962745/tax-changes-good-for-area-medical.html>

## Commercial Exemptions

### Commercial property owners seek lower property taxes. (published December 28, 2011)

by John Sharp, *Journal Star*

Article discusses commercial property owners seeking adjustments in value due to economic pressures.

For more information, go to:

<http://www.pjstar.com/news/x2023107677/>

Commercial-property-owners-sseek-lower-property-taxes

Mary Odom

# The Case of the Attorney's Dilemma

IAAO hosted the 32nd Annual Legal Seminar at the beautiful Doubletree Hotel in New Orleans, Louisiana, on December 8–9, 2011. Attorneys and assessment professionals from 29 states and Canada attended the seminar, which was organized by the IAAO Legal Committee, chaired by Thomas Jaconetty, Esq.

President Bruce Woodzell welcomed attendees to the seminar and recognized members of the Legal Committee: Deborah Cartwright, Patricia Parker, AAS, James Hester, CAE, Robert T. Lee, and Gaylord “Jay” Wood, Esq.

Sessions covered case law updates, valuation of billboards, telecommunications property and equipment, omitted property and back tax assessments, contract rent and market rent in commercial property valuation, the Commerce Clause and ad valorem taxation of gas, oil, and petroleum products, and the boundaries of proper ethical conduct in property tax representation.

“Captain” Dan Furdek spoke on the valuation of billboards with his usual humor when he likened the legal process to hitting yourself in the head with a hammer. “It feels so good when you stop.” Another speaker referred

to court decisions and the finer interpretations of the law as “angels dancing on the head of a pin.” Attendees spent part of the seminar in discussion groups working on various legal scenarios. They discussed typical dilemmas and ways to successfully navigate the process.

Attendees could earn 12.25 to 15 hours of continuing legal education (depending on their state regulations) including 3.25 hours of ethics credit. The ethics session confronted practical ethical challenges and how to handle them. Four panelists, including two judges, discussed the ethical boundaries that are important for attorneys and assessment professionals to observe.

Although this year’s case is closed, next year’s seminar will be in Chicago, Illinois, at the Doubletree Hotel on the Magnificent Mile. Mark your calendar for December 13–14, 2012 and submit your abstracts to the Legal Committee for consideration as a speaker no later than April 1, 2012. Submit your 200-word abstract to [odom@iaao.org](mailto:odom@iaao.org).

Also, if you’d like to participate in a mock trial, the 2012 Preparation & Trial Seminar will be held in Milwaukee, Wisconsin, at the Hyatt Regency

on April 26–27. See the IAAO Web site for registration information and hotel details.



Mark P. Reynolds, Esq., discusses exemptions during the Recent Developments portion of the seminar.



Legal Committee Chair Thomas Jaconetty, Esq., welcomes Legal Seminar attendees.



Above, Peter Weissenfluh (left), Amy Siebel, Esq. (top), and “Captain” Dan Furdek address the audience regarding billboard valuation issues in Wisconsin.



# Where Do You Read **FAIR** equitable?

IAAO accepts digital photos of interesting or unusual places, 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](mailto:bennett@iaao.org).



Above, IAAO Past President Marion Johnson, CAE, Kellianne Nagy, CAE, Linda Cwiek, and newly-elected IAAO Vice President Kim Lauffer visit Bubba Gump's for Thanksgiving dinner while attending the Maui Invitational men's basketball championship rounds in Hawaii.

Above, Kellianne Nagy, CAE, reads F&E with the UCLA Bruins men's basketball team in Kahului Airport, Maui, while waiting for the flight home.

Right, Larry Clark, CAE, and 2011 President Bruce Woodzell read F&E in Moscow during a trip to present information about the mass appraisal process and IAAO to the Russian Society of Appraisers and other Russian appraisers.



# IAAO AWARDS PROGRAM 2012 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.

## DEADLINE

All nominations must be received at IAAO headquarters by **May 1, 2012**. 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

or submit all nomination forms and documentation via e-mail to Kate Smith at [smith@iaao.org](mailto:smith@iaao.org).

## RECOGNITION

All award recipients receive a trophy or plaque award, and recognition at the IAAO annual conference. Award 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.

## 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.



## 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. This award is funded by the Associate Member Committee in honor of Rosalyn Johnston for her years of service and dedication to IAAO.

### McCarren Award

Named in honor of the second president of IAAO, Kenneth J. McCarren, this award is presented to the IAAO member who has recruited the most number of new members during the given award program year (May–April).

### 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.

*Nomination criteria: All IAAO professional designees.*

### 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. 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: 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.*

### 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 AWARD NOMINATION FORM

Submissions can be sent electronically to Kate Smith, smith@iaao.org, or fax to 816/701-8149.

Or submit ten (10) copies via postal service to: IAAO Awards Committee, 314 W 10th St, Kansas City, MO 64105-1616

**Submissions must arrive at IAAO by May 1, 2012 to be considered.**

## SECTION A: Check the award for which you are submitting a nomination.

- Clifford B. Allen Most Valuable Member Award**       **Member of the Year Award**       **Instructor of the Year Award**  
 **International Award**       **Verne W. Pottorff, CAE, Award**

Nominee's Name & Title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State/Province \_\_\_\_\_ Postal Code \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Nominee's Employer \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Nominator's Name \_\_\_\_\_ Nominator's E-mail \_\_\_\_\_

On a separate document, summarize the reasons you believe this nominee is deserving of the award. Describe how he/she has contributed to the realization of the mission of IAAO, including the IAAO conferences, courses, workshops, and seminars the nominee has attended; the IAAO designations the nominee holds; the titles of articles the nominee has authored with the date and place of publication; the titles of courses, workshops, and seminars the nominee has created; and the names of affiliated organizations and other public service organizations to which the nominee belongs.

## SECTION B: Check the award for which you are submitting a nomination.

- Distinguished Assessment Jurisdiction Award**       **Public Information Program Award**  
 **Distinguished Research and Development Award**

Jurisdiction Name \_\_\_\_\_

Jurisdiction's Primary Contact Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State/Province \_\_\_\_\_ Postal Code \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Nominator's Name \_\_\_\_\_ Nominator's E-mail \_\_\_\_\_

On a separate document, describe the program or action. Provide the date when the program or action was implemented. Explain what motivated the development of the program or action. Explain how the program or action improved the quality of assessment or information for the community on assessment practices. Describe how the program has contributed to the realization of the mission of IAAO.

## SECTION C: Check the award for which you are submitting a nomination.

- Bernard L. Barnard Award**       **IAAO Journalism Award**  
 **Donehoo Essay Award**       **Zangerle Award**

Nominee's Name & Title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State/Province \_\_\_\_\_ Postal Code \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Nominee's Employer \_\_\_\_\_

Employer's Address \_\_\_\_\_

Nominator's Name \_\_\_\_\_ Nominator's E-mail \_\_\_\_\_

On a separate document, provide the name of the periodical, essay, article, or review and the publication and circulation information in which the article was published. Explain how the work has contributed to the realization of the mission of IAAO.

## SECTION D: Check the award for which you are submitting a nomination.

- Outstanding Chapter/Affiliate Award**       **Property Tax Achievement Award**

Nominee's Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State/Province \_\_\_\_\_ Postal Code \_\_\_\_\_ Country \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Primary Contact's Name \_\_\_\_\_

Nominator's Name \_\_\_\_\_ Nominator's E-mail \_\_\_\_\_

On a separate document, describe the executive, legislative, or judicial action (if chapter/affiliate, include membership size, activities, and number of meetings per year). Provide the date the action was implemented. Explain what motivated the development of the action or significant ways in which the chapter/affiliate has grown. Explain how the action or organization (chapter/affiliate) contributed to the improvement of property tax administration. Explain how the action or chapter/affiliate influenced the quality of tax assessment in your area. Explain the action or chapter/affiliate has contributed to the realization of IAAO's goals and mission.

## BY LOCATION

### ALABAMA

**551—Valuation of Machinery and Equipment**

Montgomery, May 16–18, 2012

**257—Fundamentals of Industrial Valuation**

Montgomery, July 18–20, 2012

**101—Fundamentals of Real Property Appraisal**

Hoover, September 10–14, 2012

*Center for Governmental Services sponsors the offerings listed above. For more details, contact Julia Heflin 334/844-4782.*

### ARKANSAS

**101—Fundamentals of Real Property Appraisal**

Little Rock, March 12–16, 2012

**201—Appraisal of Land**

Little Rock, April 23–27, 2012

**400—Assessment Administration**

Little Rock, May 7–11, 2012

**102—Income Approach to Valuation**

Little Rock, August 27–31, 2012

**300—Fundamentals of Mass Appraisal**

Little Rock, December 3–7, 2012

*The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Clea McVay 501/324-9104.*

**601—Cadastral Mapping—Methods & Applications**

Fayetteville, March 26–30, 2012.

*The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews 870/886-1135 or Melissa Crane 785/296-5465.*

### GEORGIA

**402—Property Tax Policy**

Savannah, March 5–9, 2012

*The Georgia Association of Assessing Officers sponsors the offering listed above. For more details, contact John R. Scott at 912/764-0116.*

### INDIANA

**112—Income Approach to Valuation II**

Greensburg, March 5–9, 2012

**101—Fundamentals of Real Property Appraisal**

Evansville, March 19–23, 2012

**300—Fundamentals of Mass Appraisal**

Valparaiso, April 9–13, 2012

**402—Tax Policy**

Greensburg, May 21–25, 2012

**151—National USPAP**

Greensburg, June 5–7, 2012

**102—Income Approach to Valuation**

Huntington, July 16–20, 2012

**400—Assessment Administration**

Valparaiso, August 6–10, 2012

**300—Fundamentals of Mass Appraisal**

Greensburg, September 17–21, 2012

**101—Fundamentals of Real Property Appraisal**

Huntington, September 24–28, 2012

**151—National USPAP**

Valparaiso, October 9–11, 2012

**400—Assessment Administration**

Evansville, October 15–19, 2012

**300—Fundamentals of Mass Appraisal**

Bloomington, October 29–November 2, 2012

**102—Income Approach to Valuation**

Greensburg, December 10–14, 2012

*Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.*

### IOWA

**102—Income Approach to Value**

Riverside, February 20–24, 2012

**300—Fundamentals of Mass Appraisal**

Riverside, February 20–24, 2012

*The Institute of Iowa Certified Assessors sponsor the offerings listed above. For more details, contact John Freese at 319/824-6216.*

### KANSAS

**651—GIS for Assessors**

Topeka, May 7–8, 2012

*The Kansas Association of Mappers sponsors the offerings listed above. For more details, contact Melissa Crane 785/296-5465.*

**101—Fundamentals of Real Property Appraisal**

Hutchinson, April 30–May 4, 2012

**102—Income Approach to Valuation**

Topeka, August 20–24, 2012

**300—Fundamentals of Mass Appraisal**

Topeka, September 24–28, 2012

**151—National USPAP**

Wichita, October 2–3, 2012

*The Kansas Department of Revenue—Division of Property Valuation sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.*

**924—Valuation of a Manufactured Home Park**

Wichita, June 18, 2012

**851—RES Case Study Review**

Wichita, June 19–21, 2012

**500—Assessment of Personal Property**

Wichita, July 30–August 3, 2012

*The South Central Kansas Chapter of IAAO sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.*

**311—Residential Modeling Concepts**

Topeka, April 2–6, 2012

**101—Fundamentals of Real Property Appraisal**

Topeka, July 9–13, 2012

*The Kansas County Appraisers Association sponsor the offerings listed above. For more details, contact Cindy Brenner 620/873-7449.*

201—Appraisal of Land

Olathe, May 21–25, 2012

400—Assessment Administration

Olathe, June 4–8, 2012

112—Income Approach to Valuation II

Olathe, June 18–22, 2012

402—Tax Policy

Olathe, July 30–August 3, 2012

*The Kansas City Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.*

### LOUISIANA

**102—Income Approach to Valuation**

Baton Rouge, May 21–25, 2012

**400—Assessment Administration**

Baton Rouge, May 21–25, 2012

**600—Principles & Techniques of Cadastral Mapping**

Baton Rouge, May 21–25, 2012

*The Louisiana Assessor's Association sponsor the offerings listed above. For more details, contact Rich Bailey 318/327-1300, Ext. 110.*

### MISSISSIPPI

**101—Fundamentals of Real Property Appraisal**

Starkville, March 5–9, 2012

**300—Fundamentals of Mass Appraisal**

Starkville, March 5–9, 2012

**112—Income Approach Valuation II**

Starkville, May 7–11, 2012

*The Center for Government Training and Technology sponsors the offerings listed above. For more details, contact Taylor Casey 662/325-3141.*

### MISSOURI

**191—USPAP, 7-Hour Update**

Blue Springs, March 22, 2012

**151—National USPAP**

Blue Springs, April 18–19, 2012

**102—Income Approach to Valuation**

Blue Springs, April 23–27, 2012

**101—Fundamentals of Real Property Appraisal**

Blue Springs, August 6–10, 2012

**300—Fundamentals of Mass Appraisal**

Blue Springs, August 13–17, 2012

**311—Residential Modeling Concepts**

Blue Springs, October 15–19, 2012

*The Kansas City Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.*

### NORTH CAROLINA

**101—Fundamentals of Real Property Appraisal**

Chapel Hill, March 19–23, 2012

**102—Income Approach to Valuation**

Concord, May 14–18, 2012

**311—Residential Modeling Concepts**

Chapel Hill, June 4–8, 2012

**400—Assessment Administration**

Chapel Hill, August 13–17, 2012

*The University of NC at Chapel Hill School of Government sponsor the offerings listed above. For more details contact Carolyn Boggs 919/966-4157.*

### OHIO

**101—Fundamentals of Real Property Appraisal**

Marion, February 27–March 2, 2012

**300—Fundamentals of Mass Appraisal**

Marysville, April 16–20, 2012

**201—Appraisal of Land**

Urbana, July 23–27, 2012

**112—Income Approach to Valuation II**

Coshocton, October 29–November 2, 2012

*The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997, [ohioadvalorem@neo.rr.com](mailto:ohioadvalorem@neo.rr.com).*

### TENNESSEE

**300—Fundamentals of Mass Appraisal**

Brentwood, February 27–March 2, 2012

**101—Fundamentals of Real Property Appraisal**

Brentwood, April 16–20, 2012

## 402—Tax Policy

Brentwood, June 18–22, 2012

*Comptroller of the Treasury, Division of Property Assessments sponsor the offerings listed above. For more details, contact James Woodyard 615/401-7789.*

## TEXAS

### 158—Highest and Best Use

Houston, March 19–20, 2012

### 500—Assessment of Personal Property

Houston, September 17–21, 2012

### 191—USPAP – 7 Hour Update

Houston, September 24, 2012

### 151—National USPAP

Houston, September 25–26, 2012

### 300—Fundamentals of Mass Appraisal

Houston, October 8–12, 2012

### 162—Marshall & Swift - Residential

Houston, December 10–11, 2012

### 163—Marshall & Swift - Commercial

Houston, December 12–13, 2012

*The Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512/467-0402.*

## UTAH

### 102—Income Approach to Valuation

Salt Lake City, August 13–17, 2012

### 112—Income Approach to Valuation II

Salt Lake City, August 20–24, 2012

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

## VIRGINIA

### 101—Fundamentals of Real Property Appraisal

Harrisonburg, June 11–15, 2012

### 102—Income Approach to Valuation

Harrisonburg, June 11–15, 2012

### 112—Income Approach to Valuation II

Harrisonburg, June 11–15, 2012

### 201—Appraisal of Land

Harrisonburg, June 11–15, 2012

### 300—Fundamentals of Mass Appraisal

Harrisonburg, June 11–15, 2012

### 311—Residential Modeling Concepts

Harrisonburg, June 11–15, 2012

### 400—Assessment Administration

Harrisonburg, June 11–15, 2012

### 402—Tax Policy

Harrisonburg, June 11–15, 2012

### 500—Assessment of Personal Property

Harrisonburg, June 11–15, 2012

*The Department of Taxation sponsors the offerings listed above. For more details, contact Jason Hughes 804/371-0842.*

## WASHINGTON

### 162—Marshall & Swift Residential

Spokane, March 13–14, 2012

### 257—Fundamentals of Industrial Valuation

Spokane, March 15–16, 2012

*The Spokane County Assessor's Office sponsor the offering listed above. For more details, contact Vicki Horton 509/477-5732.*

## WISCONSIN

### 101—Fundamentals of Real Property Appraisal

Milwaukee, February 27–March 3, 2012

### 311—Residential Modeling Concepts

Milwaukee, March 19–23, 2012

*Scott G. Winter Training & Consulting sponsor the offerings listed above. For more details, contact Scott Winter 414/238-4002 or scottwinter@wi.rr.com.*

## BY COURSE

### Course 101—Fundamentals of Real Property Appraisal

February 27–March 2, 2012, Ohio (Marion)

February 27–March 3, 2012, Wisconsin (Milwaukee)

March 5–9, 2012, Mississippi (Starkville)

March 12–16, 2012, Arkansas (Little Rock)

March 19–23, 2012, North Carolina (Chapel Hill)

March 19–23, 2012, Indiana (Evansville)

April 16–20, 2012, Tennessee (Brentwood)

April 30–May 4, 2012, Kansas (Hutchison)

June 11–15, 2012, Virginia (Harrisonburg)

July 9–13, 2012, Kansas (Topeka)

August 6–10, 2012, Missouri (Blue Springs)

September 10–14, 2012, Alabama (Hoover)

September 24–28, 2012, Indiana (Huntington)

### Course 102—Income Approach to Valuation

February 20–24, 2012, Iowa (Riverside)

April 23–27, 2012, Missouri (Blue Springs)

May 14–18, 2012, North Carolina (Concord)

May 21–25, 2012, Louisiana (Baton Rouge)

June 11–15, 2012, Virginia (Harrisonburg)

July 16–20, 2012, Indiana (Huntington)

August 13–17, 2012, Utah (Salt Lake City)

August 20–24, 2012, Kansas (Topeka)

August 27–31, 2012, Arkansas (Little Rock)

December 10–14, 2012, Indiana (Greensburg)

### Course 112—Income Approach to Valuation II

March 5–9, 2012, Indiana (Greensburg)

May 7–11, 2012, Mississippi (Starkville)

June 11–15, 2012, Virginia (Harrisonburg)

June 18–22, 2012, Kansas (Olathe)

August 20–24, 2012, Utah (Salt Lake City)

October 29–November 2, 2012, Ohio (Coshocton)

### Workshop 151—National USPAP

April 18–19, 2012, Missouri (Blue Springs)

June 5–7, 2012, Indiana (Greensburg)

September 25–26, 2012, Texas (Houston)

October 2–3, 2012, Kansas (Wichita)

October 9–11, 2012, Indiana (Valparaiso)

### Workshop 158—Highest and Best Use

March 19–20, 2012, Texas (Houston)

### Workshop 162—Marshall & Swift Residential

March 13–14, 2012, Washington (Spokane)

December 10–11, 2012, Texas (Houston)

### Workshop 163—Marshall & Swift - Commercial

December 12–13, 2012, Texas (Houston)

### Workshop 191—USPAP – 7 Hour Update

March 22, 2012, Missouri (Blue Springs)

September 24, 2012, Texas (Houston)

### Course 201—Appraisal of Land

April 23–27, 2012, Arkansas (Little Rock)

May 21–25, 2012, Kansas (Olathe)

June 11–15, 2012, Virginia (Harrisonburg)

July 23–27, 2012, Ohio (Urbana)

### Workshop 257—Fundamentals of Industrial Valuation

March 15–16, 2012, Washington (Spokane)

July 18–20, 2012, Alabama (Montgomery)

### Course 300—Fundamentals of Mass Appraisal

February 27–March 2, 2012, Tennessee (Brentwood)

February 20–24, 2012, Iowa (Riverside)

March 5–9, 2012, Mississippi (Starkville)

April 9–13, 2012, Indiana (Valparaiso)

April 16–20, 2012, Ohio (Marysville)

June 11–15, 2012, Virginia (Harrisonburg)

August 13–17, 2012, Missouri (Blue Springs)

September 17–21, 2012, Indiana (Greensburg)

September 24–28, 2012, Kansas (Topeka)

October 8–12, 2012, Texas (Houston)

October 29–November 2, 2012, Indiana (Bloomington)

December 3–7, 2012, Arkansas (Little Rock)

### Course 311—Residential Modeling Concepts

March 19–23, 2012, Wisconsin (Milwaukee)

April 2–6, 2012, Kansas (Topeka)

June 4–8, 2012, North Carolina (Chapel Hill)

June 11–15, 2012, Virginia (Harrisonburg)

October 15–19, 2012, Missouri (Blue Springs)

### Course 400—Assessment Administration

May 7–11, 2012, Arkansas (Little Rock)

May 21–25, 2012, Louisiana (Baton Rouge)

June 4–8, 2012, Kansas (Olathe)

June 11–15, 2012, Virginia (Harrisonburg)

August 6–10, 2012, Indiana (Valparaiso)

August 13–17, 2012, North Carolina (Chapel Hill)

October 15–19, 2012, Indiana (Evansville)

### Course 402—Property Tax Policy

March 5–9, 2012, Georgia (Savannah)

May 21–25, 2012, Indiana (Greensburg)

June 11–15, 2012, Virginia (Harrisonburg)

June 18–22, 2012, Tennessee (Brentwood)

July 30–August 3, 2012, Kansas (Olathe)

### Course 500—Assessment of Personal Property

June 11–15, 2012, Virginia (Harrisonburg)

July 30–August 3, 2012, Kansas (Wichita)

September 17–21, 2012, Texas (Houston)

### Workshop 551—Valuation of Machinery and Equipment

May 16–18, 2012, Alabama (Montgomery)

### Courses 600—Principles & Techniques of Cadastral Mapping

May 21–25, 2012, Louisiana (Baton Rouge)

### Course 601—Cadastral Mapping—Methods & Applications

March 26–30, 2012, Arkansas (Fayetteville)

### Course 651—GIS for Assessors

May 7–8, 2012, Kansas (Topeka)

### Workshop 851—RES Case Study Review

June 19–21, 2012, Kansas (Wichita)

### One-Day Forum 924—Valuation of a Manufactured Home Park

June 18, 2012, Kansas (Wichita)



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## CHIEF INFORMATION OFFICER HARRIS COUNTY APPRAISAL DISTRICT

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

### Position Vacancy Announcement

**JOB TITLE:** Chief Information Officer

**POSITION NO.:** 610948

**POSITION IS:**  Exempt  Non-Exempt

**TDLR REGISTRATION:** Not Required

**TODAY'S DATE:** December 13, 2011

**DIVISION:** Information Systems

### DESCRIPTION/QUALIFICATIONS:

Chief Technology Officer for the Harris County Appraisal District. Directs the activities of the Information Systems Department, which includes supervision of personnel, planning of programs, developing and following procedures and supporting district policies.

### EDUCATION AND EXPERIENCE:

- Graduate of an accredited four-year college or university with a degree in mathematics, management, administration and computer science or equivalent experience.
- Extensive experience in administration and management.
- Ability to plan well and to see plan is followed.
- Extensive and thorough knowledge in computer science, and administration and management of diverse computer systems.
- Ability to work well with all departments of the district and with the taxing jurisdictions.

**Physical and Mental Abilities:** The position requires considerable concentration, creativity and ability to manage time effectively. It is subject to stress caused by a changing public environment, diversity in the organization, mandatory deadlines and heavy workload. Requires the ability to operate office equipment and communicate on the telephone and face to face.

**SALARY:** The salary range for this position is \$120,000–\$138,000.

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

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## ASSISTANT COMMERCIAL ASSESSOR: ENTRY LEVEL POSITION IN COMMERCIAL DEPARTMENT OF ASSESSOR'S OFFICE

Plainfield Township, IL

### Tasks:

- Physically inspecting commercial properties for vacancy/condition
- Analyzing commercial properties utilizing new income-based software
- Assisting in preparing for hearings during appeal season
- Helping with further automation
- Clerical work such as answer phones, filing and data entry
- Related tasks as required

### Requirements:

- Background in finance, business, accounting, real estate, appraising or related field
- Computer skills
- Proficient in MS Excel
- Critical thinking skills
- Eagerness to learn
- Enthusiastic about the assessing/appraising field

**Salary:** Based on qualifications. Opportunity for advancement.

Apply by emailing resume to [jobs@plainfieldassessor.com](mailto:jobs@plainfieldassessor.com).  
EOE/ADA

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## PRINCIPAL REAL PROPERTY APPRAISER

City and County of San Francisco, California

City and County of San Francisco - Office of the Assessor-Recorder is seeking a Principal Real Property Appraiser to be responsible for effectively planning, organizing, and supervising the activities of staff involved in the appraisal and assessment of real property. The incumbent also performs complex appraisal work and other related duties.

**Requirements:** Baccalaureate degree, 4-6 years of experience appraising real property in a County Assessor's Office and eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes.

To view the complete job announcement and to apply for this position, please visit:

<http://www.jobaps.com/sf/sup/BulPreview.asp?R1=PBT&R2=4267&R3=057276>



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## CHIEF APPRAISER

Henry County, Georgia

Henry County Board of Assessors is seeking candidates for the position of Chief Appraiser. Applicant must have a Bachelors degree in Economics or related field and must be certified as an Appraiser IV by the Georgia Department of Revenue along with at least five years experience in appraising real property and in personnel supervision. Certification by the Georgia Board of Real Estate Appraisers is preferred but not required. The applicant must have the knowledge, skills, and abilities to supervise an office of 28 plus employees and manage the appraisal of 80,000 plus parcels of real property and approximately 10,000 parcels of personal property. The applicant must have the ability to relate well with the public and members of the staff. The applicant must either know or be adaptable to ACS CAMA USA appraisal software. Applicant should have experience in testifying in Superior Court on tax appeals. The applicant that is hired will work for and is responsible to the Henry County Board of Assessors. Entry-level salary is DOQ and a complete benefit package is available. Applicant must have and maintain a valid Georgia driver's license and pass a physical, drug screening, and background check. Applications along with full resume will be accepted by the Henry County Human Resources Department, 140 Henry Parkway, McDonough, GA 30253. Position will be open until filled.

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## PROPERTY TAX CONSULTANTS

Multiple States

Seeking independent contractors (part time) for property tax consulting for hotel valuations in the following states: CA, OR, WA, ID, MT, ND, OK, TN, DE, ME, VT, NH, MA, RI, CT and Canada. We are the provider of consulting services for thousands of name brand hotels. Payment is based on a percentage of savings. There is no marketing required. When hotels who want the service contact us, you determine if they are over-assessed, and handle negotiations and appeals. Valuation/assessment experience in hotels is required. Please watch video at [www.hoteltaxsavings.com](http://www.hoteltaxsavings.com), then send resume to [info@hoteltaxsavings.com](mailto:info@hoteltaxsavings.com) or call 360-687-1602.

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## APPRAISER, CHIEF

Fulton County Tax Assessors Office, Atlanta, Georgia

Salary Range: \$97,205- \$157,475

Closing Date: February 20, 2012

To apply visit the website, [www.fultoncountyga.gov](http://www.fultoncountyga.gov). (Look for career opportunities and then employment opportunities)

This position performs duties, related to planning, managing all Fulton County property appraisal functions. Plans and directs the preparation of the annual Fulton County

Tax Digest; prepares and administers an annual budget. Makes decisions in relation to hiring, discipline, and promotion. Strong knowledge of County policies and procedures, department operations, current tax laws.

Applicant must have a Bachelor's Degree in Real Estate, Business or Public Administration, Finance, Economics, or a related field and Ten (10) years of experience in property appraising, including Five (5) years of supervisory experience at a Senior Management Level and a Georgia Department of Revenue Appraiser IV Certification.

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## EQUALIZATION DIRECTOR

Barry County, Hastings, Michigan

Barry County, Michigan, is seeking qualified candidates for Equalization Director. Responsible for directing and overseeing Equalization for Barry County, including preparation of annual equalization report, management of staff, preparation and oversight of departmental budget and all administrative functions of department. Applicant must have Level III (MAAO) or higher certification from the State of Michigan Assessors Board. Employment applications and a comprehensive position description are available on the Barry County website ([www.barrycounty.org](http://www.barrycounty.org)) or by contacting Barry County Administration, 220 W. State St., Hastings, MI 49058, (269) 945-1284. Salary Range: \$50,752 - \$60,881 plus benefits. Position will be open until filled.

## Is your member information up-to-date?

Don't miss benefits such as publications, education, and networking opportunities! Keeping your address and e-mail information current ensures that you will continue to receive these benefits:

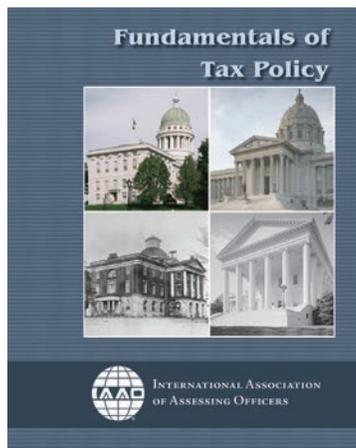
- Special notices about educational opportunities, library resources, and meetings where you can share information with your peers
- Monthly IAAO E-News broadcast e-mails
- Monthly *Fair & Equitable* and quarterly *Journal of Property Tax Assessment & Administration*

### Choose an update method:

- Send an e-mail with new information to [membership@iaao.org](mailto:membership@iaao.org)
- Update your record directly at [www.iaao.org](http://www.iaao.org) (requires log in)
- Call 800/616-4226 for assistance from a membership services representative.

Whichever method you choose, your information is updated quickly and you continue to receive valuable benefits.

## Fundamentals of Tax Policy



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

The book presents a broad overview of general tax policy with an emphasis on property tax policy. This book

will be useful to local, state, and provincial assessing officers and tax officials, members of the academic community, legislators, tax researchers, and governmental administrators.

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

To order, go to [www.iaao.org](http://www.iaao.org) and click on Marketplace, the IAAO online ordering system!

**Members \$60, Nonmembers \$75**



## Call for Papers

**IAAO 33rd Annual Legal Seminar  
December 13–14, 2012 • Chicago, Illinois  
Doubletree Hotel, Magnificent Mile**

The Legal Committee seeks qualified professionals to present topics of legal interest to attorneys and assessors. Topics will be considered from the following categories:

- Unique Valuation Problems
- Effective Representation
- USPAP
- Open Space Conservation
- Transfer Development Rights
- Public Policy and Ethics

Submission deadline for a 200-word abstract is April 1, 2012. Send abstracts to [odom@iaao.org](mailto:odom@iaao.org) along with a detailed biography or resume.

Due to mandatory continuing legal education requirements, speakers are required to submit a completed written paper by October 1, 2011, which will be used to obtain approval from various state MCLE commissions

PowerPoint slides cannot be accepted for the MCLE review process, although PowerPoint slides are welcome at the seminar itself. Speakers who cannot meet this deadline will not be considered.

For more information,  
contact Mary Odom, [odom@iaao.org](mailto:odom@iaao.org)

## EDUCATION AT YOUR FINGERTIPS

- Web-based courses designed specifically for assessment professionals
- Learn on your time to fit your busy schedule
- Eight online courses

- ◆ Online Course 859—SPSS for Appraisers
- ◆ An Introduction to the Cost Approach to Value
- ◆ An Introduction to the Income Approach to Value
- ◆ An Introduction to the Sales Comparison Approach to Value
- ◆ Mass Appraisal of Residential Property
- ◆ Commercial Case Study Review
- ◆ Site Analysis
- ◆ IAAO Standards of Professional Practice and Ethics



See the IAAO Marketplace [www.iaao.org/store](http://www.iaao.org/store)

## The IAAO Library Is Coming to a Location Near You



Caricature of Mary Odom was hand-drawn on an iPad by artist Doug Shannon.

A library without shelves could be accessible from the palm of your hand, and the IAAO Library is moving in that direction. As more and more people invest in portable reading devices such as Kindles, Nooks, Sony Readers, and various multi-function tablets, the sale of

electronic books has also increased. For the first time in Amazon's history, in April 2011, sales of e-books exceeded those of print books.

Despite the hype and excitement surrounding e-books, I will be using caution in developing a sound e-book strategy. The library must consider a wide range of issues when adding e-books to the collection. There are hardware decisions, interoperability considerations, preservation and licensing issues with publishers, and digital rights management arrangements. In addition, user access is the bottom line of all decisions because ultimately, if users cannot find the content they need when they need it, the collection is useless. Keeping the end in mind will guide this process so that IAAO members will realize a return on our investment.

Do you know your current return on investment with IAAO Library resources? In a recent informal survey of 19 association libraries, I discovered that the average charge for a copy of an article is \$15. IAAO members can download an unlimited number of articles from the Library catalog or request articles by phone or e-mail at no charge. In 2010, I started tracking the number of downloaded articles as well as ones delivered by e-mail. A total of 6,991 articles were retrieved by members in 2010. Multiplying that by \$15 per article, the value of resources delivered in 2010 was \$104,865. In 2011, a total of 7,865 articles were downloaded or delivered to members, for a total value of

\$117,975! The return on investment for members is growing each year as more members discover and use IAAO resources. If members had to obtain materials from an alternative source, it would certainly cost the local jurisdictions to do so. I'm pleased that IAAO has maintained this service for its members and has been saving members hundreds of thousands of dollars by doing so.

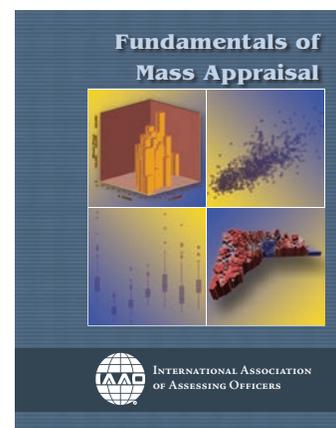
One other avenue for building the collection during 2012 is the Paul V. Corusy Memorial Library Trust Fund, which is now fully funded thanks to the efforts of the Trust Fund Committee and the generous donations of new "Library Friends." (See the November 2011 issue for a list of donors.) The trust fund committee is ready to receive applications from members who want to conduct research in the field of mass appraisal, tax assessment, and tax policy throughout the world. An application can be downloaded from [www.iaao.org/sitePages.cfm?Page=118](http://www.iaao.org/sitePages.cfm?Page=118) or obtained from the Director of Library Services. Applications are accepted on a continual basis, and the number of grants awarded this year will be determined by the availability of funds.

Virtually Yours,

*Mary Odom, MLS*

Director of Library Services

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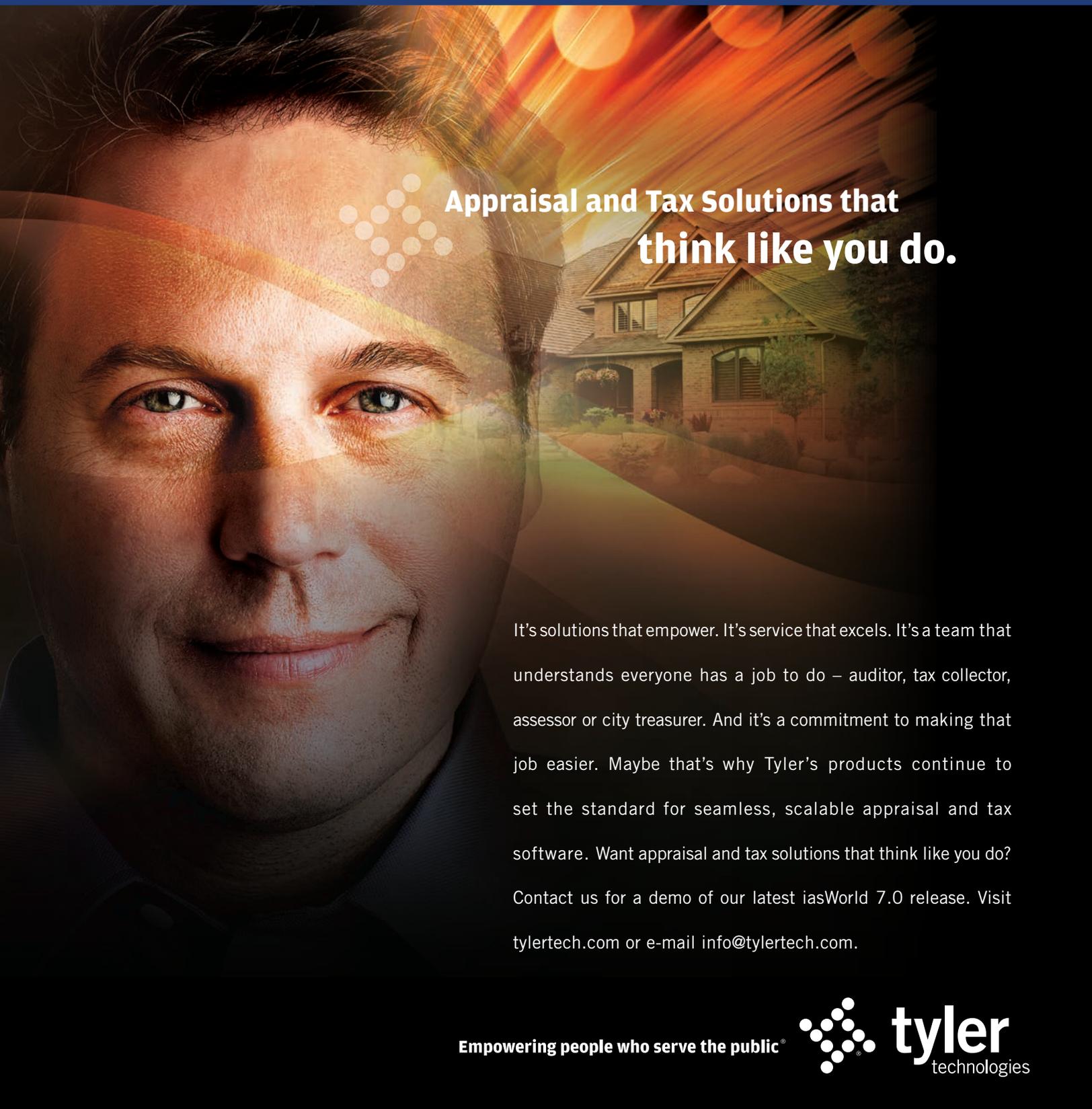


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