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**A Review of State and Provincial Agency
Property Tax Websites:
What's There and What Isn't**

Jeff Spelman, CAE

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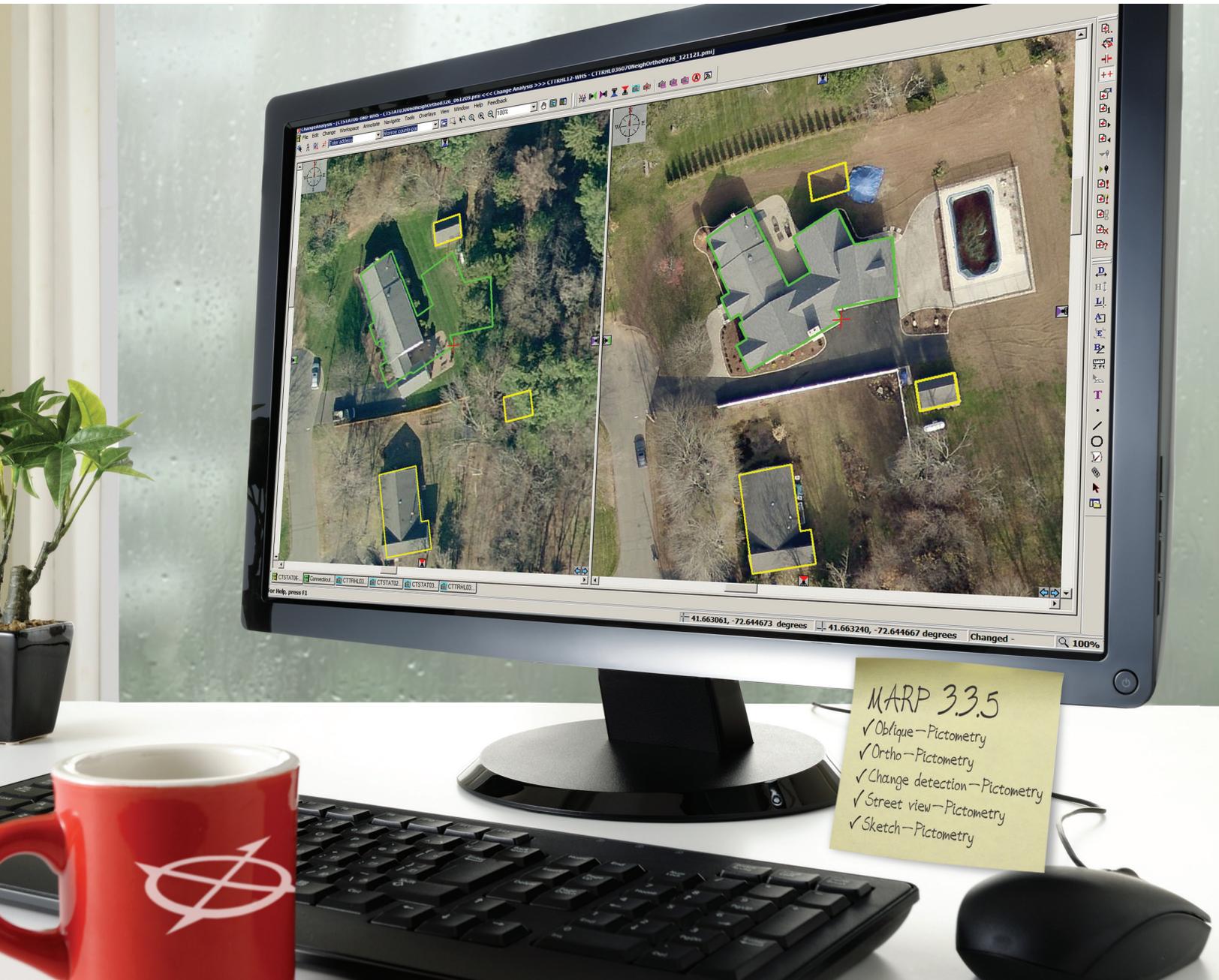


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FROM THE PRESIDENT

Kim Lauffer, RES

Dear IAAO Members,

The Executive Board met January 17–18, 2014 in San Antonio, Texas, for its first official meeting of the year. Due to the timing of the meeting a complete summary of significant board actions will be provided in March instead of in this issue. For now, here are a few notable highlights of the meeting:

- The paper "Guidance on International Mass Appraisal and Related Tax Policy" was approved for public posting at IAAO.org and will also be presented by members of the Technical Standards Committee at the IPTI 9th Annual Mass Appraisal Valuation Symposium June 18–19, 2014 in Calgary, Alberta, Canada.
- Revised language was approved that remedies the USPAP requirement for international designation candidates who are not subject to USPAP requirements. The revised wording was completed and submitted by the Professional Designations Subcommittee.
- The board discussed at length potential educational issues to be addressed at the upcoming strategic planning session. See more about this planning session later in this message.
- A staffing survey recently completed by the Research Committee was approved. The Board discussed the value-added benefit that this document provides to current and future members of IAAO. The Board also approved a plan to update this survey every five years.

From these limited highlights, it is apparent how hard our volunteer committees work and how very important that work is to the continued success of IAAO. On behalf of myself and the entire Executive Board I wish to once again thank all of the committee members for their diligence and continued efforts and I look forward to joining many of you in March in Kansas City for Spring Leadership Days.

Meanwhile, the 34th Annual Legal Seminar was held December 5–6, 2013. An article covering this event can be found on page 11 of this issue.

The Conference Content Committee met in Kansas City, January 30–February 1. They reviewed submissions from the recent Call for Presentations that appeared at IAAO.org and in the December and January issues of *Fair & Equitable*.

You may recall that IAAO waived the fees for anyone filing a professional designation candidacy application between October 10, 2013 and December 31, 2013. This action was taken in response to increasing requirements for candidates beginning January 1, 2014. Candidates applying before that date are subject to lesser restrictions. The response to this one-time opportunity has been overwhelming. In the month of December IAAO received more than 400 new candidate applications and total applications for the year exceeded 800. I am proud of these new candidates and the commitment they are making and wish them much success as they pursue the worthwhile goal of attaining a professional designation.

A first-of-its-kind Executive Board Strategic Planning Meeting is slated for February 7–8, 2014, in Kansas City. The entire Executive Board and Executive Director Lisa Daniels will attend. The purpose of this meeting is to give IAAO a head

(continued on p. 18)

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A Review of State and Provincial Agency Property Tax Websites: What's There and What Isn't

Jeff Spelman, CAE



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.

Let's face it. State agency websites aren't where the action is. Oversight agencies (sometimes referred to by county assessors on a good day as their "benevolent overseers" or at worst "Big Brother") have no game. No one is particularly excited about looking at state websites.

State and provincial property tax websites are often buried in a parent revenue department, state finance agency, state comptroller, or tax commission site. They are usually filled with less than stimulating general information about property taxes, contact information for county assessors, tax forms for property tax, general data on the mechanics of the protest system, and a dry history of the jurisdiction's role in the *ad valorem* system.

Yet these sites log thousands of hits every year, which in turn generate hundreds of calls per month (larger states may have even more) and which in many cases involve directing the taxpayer to the county, city, or appraisal district where their property is located. Unfortunately, the vast majority of these calls have to be answered with a response that is surely frustrating to the average taxpayer, "You need to call your local assessing office." The second biggest taxpayer frustration maybe the inability of anyone to explain why so many states and provinces continue to use the lofty Latin term *ad valorem* to describe plain vanilla property taxes.

Web Site Strategies

Most adults seem to know intuitively how to best search for and use information from the ubiquitous websites on smart

phones, tablets, and laptops. Everyone has website layouts and features that they prefer or, conversely, despise. (Remember those early websites with marching letters that were interesting the first time but rapidly became annoying?)

Website designers call this interface between the user and a website *UX*, which is shorthand for *user experience*. The user experience is essentially a discipline within the world of website development that examines how well a site relates to the larger universe. How effective is the website for the user and can the user get the right answers from the website?

Whether website design decisions are made consciously or intuitively, these UX strategies underlie the nuts and bolts of every website. Agencies hosting websites may not necessarily understand the technology, but everyone understands that an effective site enables anyone, regardless of their level of technical proficiency, to navigate through the content and quickly find what they are looking for. The goal of optimizing a website and keeping it up-to-date is obviously a moving target, but fortunately the general population is much more computer literate than it used to be. Generation Xers and other website users are comfortable navigating websites. This makes for a knowledgeable audience, but it can also be outspoken, impatient, and critical of clumsy or outdated sites.

A positive UX also requires a commitment on the part of the agency hosting the site to periodically update and change the website to keep it current. It also requires some effort to purge the site of sections of language shrouded in jargon or

beset with pompous or confusing information.

Unfortunately, many state and provincial websites do not appear to have been reviewed in a couple of years, which is probably the equivalent of a decade in the era of printed brochures. With budget constraints these days, it is easy to understand why site reviews might be assigned a lower priority. Some sites have excellent information, but they look clunky. They could improve their UX with a few simple upgrades, cleaner designs, or even a simple review of the design of the site with those who interface with website users and agency personnel.

One of the primary missions of a state website should be to connect taxpayers who are visiting the site with specific information about their property and their tax bill and linking the taxpayer as quickly as possible to the correct local assessing office.

Review of State and Provincial Web Sites

What is the status of current state and provincial websites? What do the best sites contain? What information is common to these various sites? How can they direct the taxpayer to the correct agency and provide accurate information? What issues do state and provincial agencies face in developing their websites and keeping them current?

To answer these questions and others raised during the State Provincial Roundtable discussion at the IAAO Annual Conference in Grand Rapids last August, the Ad Valorem Division of the Oklahoma Tax Commission volunteered to review state agency websites and provide an update for the State Provincial Roundtable membership.

For this review, staff member Mandy Wilkerson, a former newspaper reporter, started with the IAAO Library

list of state websites. In between telephone calls and occasional travel claim meltdowns, she methodically and anonymously visited each state and provincial website, spending about 15 to 20 minutes at each. The purpose of her visit was not to audit or criticize, but simply to assume the persona of a regular taxpayer searching for some information from his or her state or provincial government or of one state-provincial agency looking for information from a counterpart.

Based on her experience, Wilkerson made the observation that “knowing who to contact, and how to find information, can make life easier for the average taxpayer. With our society being ‘online’ these days, the better a website is set up (easier to use), the better a citizen can find the information he or she needs.”

“When looking at the websites for states concerning property taxes,” she reported, “I approached it first as the average taxpayer might see it, or as someone new to an area or state. If I were moving to another state, I’d want to know how the property tax system was set up: Is it administered by the state, county, city, district, province, or parish? How can I find out about my property? Who do I pay and when? Who can I call or e-mail with questions? What if I disagree with how my property has been assessed? What do I do? Can I go and talk to someone in person?”

Every website listed by the IAAO Library was checked, and this was a great starting point and, incidentally, an excellent asset for any IAAO member or taxpayer, for example, trying to find out how Kansas taxes wind facilities (it doesn’t), to determine what property tax exemptions are available to seniors in Idaho, or to obtain details on what agricultural exemption forms are required in Florida.

Nuts-and-Bolts Data in Local Assessor’s Offices

The first finding was abundantly clear: state and provincial websites contain a great deal of useful information, but they rarely provide the specific hard, nuts-and-bolts information most useful to taxpayers, academics, real estate professionals, developers, or appraisers. These sites often offer summary information on assessment rolls or total tax base data, but seldom do they provide what real property professionals often call *The Holy Grail*—parcel-specific property information and tax data for individual properties.

As it has always been since the ad valorem system began several hundred years ago, the *glamour* data reside in county/city/district assessor’s offices. Realtors and appraisers in Oklahoma, for example, use the website of Oklahoma County and some other larger counties as the gold standard for property records, building information, location, pictures of a structure, or tax information. This resource has been tied by the county to mapping resources, Google Maps, links to Zillow, pictures, and other tools that enable the user to take full advantage of the mapping system. These county websites receive thousands of hits on a regular basis and have enabled county assessor’s offices to free staff members to work on other responsibilities without any loss in the level of taxpayer service. Many jurisdictions report less foot traffic at the front counter or at their office public terminals.

This growth in the importance of local government websites has been particularly significant in the past few years as county or appraisal districts have capitalized on Internet resources and Web-based software, literally transforming the appraisal world. Those of us who have been in the profession for a long time remember the days when the counter was crowded with realtors

(or in my state's case *land men*, a noun common in the oil patch that applies to both men and women) sharing plat books or looking at land information from large books containing county clerk, treasurer, or county assessor's records. Now much of that information is easily searchable on websites rather than ancient written records.

A recent article in *Fair and Equitable*, "Customer-Central GIS Solutions for Land Records and Assessment" (M. Bhatt and R. Singh, Vol. 11, No. 9, September 2013, pp. 3–13), focused on several local websites, highlights the customer service of the Orange County Property Appraiser's office in Orlando, with its variety of Web-based services demonstrating a new level of targeted taxpayer assistance.

Starting Point for Many Callers

The second major finding focused on the specialized information that state and provincial agencies want from each other. It was clear from the review that state-level agency websites are a remarkable source of information on such topics as the following:

- Capitalization rates for centrally assessed property

- Tax policy issues for legislative inquiries
- Data for personal property valuation schedules
- Studies on depreciation of classes of property
- Types of software
- What sectors of state tax bases are changing rapidly are important for other oversight agencies.

These sites, easily accessible through the IAAO Library website, are invaluable for Oklahoma, for example, to quickly review how California deals with capitalization rates or to obtain information on Oregon's state-level program on property tax deferrals. With the rise in the number of large tax consultant firms that operate in numerous states, information about the common issues that states face in different sections of the country is very useful for state or provincial administrators trying to keep pace with changes in the ad valorem system.

For taxpayers, state agency websites may not be their first choice, but they are often one of the first portals or starting points for searching for information. Out-of-state taxpayers, seniors, veterans, or even small-business property owners are sometimes not familiar with

the county or appraisal district in which their property is located, so they frequently begin their inquiry at the state site, hoping to obtain parcel-specific information or answers on veterans' exemptions or senior programs.

Because the Oklahoma Tax Commission is the state's "first-inquiry responder," it sometimes becomes involved in battles over consistency. Many callers to the commission have contacted multiple county assessor's offices looking for an answer about how a county assessor's office might be interpreting a statute. Many of these apparent "inconsistencies" are the result of a misunderstanding and are often resolved, but a few callers are simply "shopping" for a particular answer. Either way, the website inquiries often alert the commission about varying interpretations of a particular program or statute.

Core Content

The review also found a number of similarities among the various sites. As table 1 indicates, most states and provincial websites seemed to have about five core content databases or resources in common:

- Addresses or contact points for local assessors

Table 1. Most common features of state-provincial websites surveyed in 2013

Web Feature	Sites with Feature	Sites without Feature	Comments
Personal Property Schedules (Information or valuation procedures for personal property)	16 states, some linked to forms.	34 states	Some states exempt personal and business personal property from tax, so this category may not apply.
FAQ on Property Tax	44 states	6 states; FAQ may be on the site but are hard to find.	Some states don't have FAQs for property tax.
Addresses for County or Local Assessing Officers	42 states	Eight states; this information may be there, but it is not obvious.	Alabama, for example, has a "clickable" state map: click on a county and it takes user to assessor contact information.
Statutory References	42 states	8 states	Some states have links to property tax laws or publications for download. Oklahoma's property tax laws/rules are topically indexed.
Forms to File	43 states	7 states; some of these have other tax forms available.	Logically, all states <i>should</i> have fillable tax forms available online.

- Statutory references on property tax in some level of detail
- Forms that could be downloaded for filing for exemptions, property renditions, protests, and other administrative tasks
- Property valuation schedules
- Frequently asked questions on property tax issues.

Other core content in these databases included guidance memorandums (sometimes called bulletins), training materials, Attorney General opinions, and court cases. Several state sites had “appraisal guidance manuals” or other information for local assessing officers. Some of the best websites had other content useful to site visitors, as follows:

- Newsletters
- Bulletins (guidance letters)
- Ratio study reports
- Ad valorem year calendar of events (assessment deadlines, due dates for reports, final assessment roll abstract)
- Public service directory (list of names and addresses for company taxpayers)
- Attorney General opinion lists on property tax
- Required report templates.

Some features found to be less common in the review were not included on certain websites for policy reasons or specific differences in state tax policy. Capitalization rate studies are a good example. They are extremely important

and useful to other states with similar circumstances, but they are not relevant to all states because of different state statutes governing the valuation of centrally assessed property. Other less common website features are shown in table 2.

Tax Forms Online

On 43 of the state and provincial websites, online tax forms can be filled out by using common versions of commercial software or the taxpayer must print the form and fill it in by manual methods.

Interestingly, the review did not find any website with forms that could be submitted online. The veteran, homestead exemption, and other forms that were sampled required that they be signed and mailed to the appropriate county or agency office.

About one third of the websites with fillable PDF forms allow the user to save the form so they can keep an electronic copy.

This area of service is in transition. Many legislative bodies are studying electronic signatures through developing software or through a waiver thereof. Improvements in this area are expected in the near future.

Multiple Languages

Many states and provinces devote a great deal of effort to the issue of communicating with taxpayers who lack fluency in the most commonly spoken language in the jurisdiction. Although in recent years provision of second-lan-

guage information has been controversial, 26 state and provincial sites provide some language assistance or translation resources for taxpayers or citizens visiting their sites. Oregon even includes an offer to provide an interpreter for any taxpayer in need of language assistance. Other states have developed videos and translation services.

As expected, Canadian provincial websites reflect their country’s national policies on French-English language issues; these two languages are provided on most websites, and the Quebec site uses French as the primary language with translations into English as its second language.

Other states have had a long history and experience with language issues. California, for example, focuses on four core languages—Chinese, Vietnamese, Korean, and Spanish—and has translated brochures and other resources into these languages. New York State was one of the most creative, with translations in Spanish, Chinese, Russian, Italian, Korean, and Haitian Creole. Several Midwestern and western states have numerous resources in Spanish (Iowa and Texas have an extensive section on property tax issues in Spanish).

In an era of “doing more with less,” several states have taken advantage of the free automated translation software supplied by Google to offer their website pages in numerous languages. As one state official said, facetiously, “All you have to do is get the IT department to hook the site up to the trans-

Table 2. Less common features of state or provincial websites reviewed in 2013

Web Feature	Sites with Feature	Sites without Feature	Comments
Capitalization Rate Studies	13 states have cap studies available on website.	37 states do not have cap rate studies on the website.	Not all states use a capitalization rate in their valuation process.
Mapping Features	25 states have access to mapping, either from the website itself, or via links.	25 states; Maps may be available on individual county websites.	Some link to mapping resources
Second Language Options	26 states; some states rely on Google translation tools.	Twenty-four states had no second language option available.	California had an impressive number of brochures in four core languages.
Senior Citizen Options	31 states	Other states included senior information in the regular website.	Senior information was generally well prepared.

lation software. The hardest part after is getting one of the lawyers to write a disclaimer in confusing legalese and you're good to go."

Services for Seniors and Disabled Citizens

On 31 state and provincial websites, a special section is devoted to property tax issues specific to seniors and disabled taxpayers. These sections vary in the amount of detail provided, including forms for senior exemptions, brochures on senior topics, senior issues in the FAQs, or combined material on veteran exemptions.

With the increasing numbers of baby boomers becoming senior citizens, State websites that provide special emphasis on seniors are always appreciated. Anyone who has worked the counter or the telephone bank knows from experience that seniors don't hesitate to call regarding property tax issues. New research from AARP asserts that senior interest in property tax is not necessarily based on the stereotype that seniors are confused or overwhelmed by property tax. In fact, the opposite situation is often true. Older Americans are more likely to own property than the general population, and they often have more experience with property tax over a lifetime in dealing with home or business ownership. They also sometimes have more time or determination to deal with property tax issues than the typical first-time property owner. Seniors have a good knowledge of senior exemption or deferments and a clear objective in regard to their property tax.

On the contrary, the same clarity of purpose cannot be ascribed to the many varieties of senior exemptions, freezes, rollbacks, deferments, income limitations, and other qualifications for senior programs that exist in the various state-level jurisdictions. If there is any question why some seniors might feel overwhelmed, it is clear from reading through the labyrinth of qualifications

in different states that it could certainly confuse anyone regardless of age.

For example, one state has a senior exemption program that freezes the value of the senior homeowner's residence if the household income is below a certain level. This program seems straightforward. However, for this program, the income level changes every year based upon federal income information. Moreover, the income information is a different figure in every single county in the state. Two counties side-by-side may have different income levels, sometimes varying by only a few hundred dollars a year. This means that two identical senior-owned properties facing each other across the county line road will have different freeze status.

Unique Features

While all of the websites seemed to have a variety of good ideas and some originality, a few states took a unique approach to providing information.

Several states are making extensive use of videos. New York has several videos on a variety of topics available within the website. Sussex County, Delaware, has a video tutorial to assist property taxpayers.

Most of these videos are informational, but they are easy to use and watch, and the length is generally five minutes or less. They explain the basics, include definitions of what assessors do, and provide background information on tax issues. These videos are well done.

Pennsylvania is one of several states that offer translations on their websites by clicking on the flag of the country of origin.

Indiana has a county tax bill calculator. Residents can plug information into the calculator and get an "estimate" of their property tax bill; the calculator is easier to use than some formulas buried in the website. Other state websites have this feature, but it is often buried within the site and not easily found.

Social Media

Another major trend is the inclusion of links to social media sites. Several websites post now familiar icons linked to Twitter, Facebook, Google+, and LinkedIn. Others included YouTube, Tumblr, and Flickr links. Some of these services have recently been purchased by other social media powerhouses. This section will be rendered archaic six months from now as more and more sites are purchased and integrated into other products.

The use of social media on state and provincial websites raises several issues. On one hand, it may be the intention of the designer to make the site seem contemporary and perhaps even slightly cutting edge. Anyone who has checked out user comments on a website knows that even something as benign as "Eat Healthy Foods and Exercise More" generates internecine e-mail warfare and intense vitriol among commentors who participate frequently on these sites. Imagine what comments might be generated by tax-related issues. On the other hand, some agency websites have taken the middle ground and elected to include social media, but not display the comments that are received. That may be an appropriate solution—it balances the inherent risks of social media with a desire to create a positive experience for users.

Conclusion

The review of state and provincial websites, although somewhat presumptuous and judgmental, was found to be a useful project. The creativity and technical information assembled on the various sites is impressive. As summarized in table 3, a number of websites provide original, effective, and new ways of dispensing information, providing assistance to taxpayers, and creating a useful forum for the distribution and exchange of ideas.

The old dream—the magical journey into new realms of information that

some people believed to be the initial promise of the World Wide Web—still exists. The state and provincial websites hold an amazing amount of information and provide a wonderful opportunity for state oversight agencies to work closely together while still helping taxpayers find the right place to get help. It all exists out there, and keeping it updated is just one more task to be completed before receiving another mobile phone call from a taxpayer who wants to know what county he or she lives in.

Table 3. Notable features of state and provincial websites surveyed in 2013

Outstanding Overall Websites	Best Senior Sites (Top Five)
Texas	<p><i>Montana:</i> Property tax relief section is clickable, and nicely arranged. It also has a calculator, to help seniors or the disabled calculate what is needed for forms. Good sized font, easy to read.</p> <p><i>Missouri:</i> Information on relief is easy to use. Click on the plus sign on the topic line, and it opens up a wealth of information. It is easy to read.</p> <p><i>Oregon:</i> While the site itself is a little “busy,” the senior/disabled personal property tax deferral form is attached to the brochure about the program. It is a fillable form. It has large print, and is easy to understand.</p> <p><i>New York:</i> Has a video about the property tax exemptions available; it is easy to find, and to use.</p> <p><i>Minnesota:</i> Video guides. This is a clean looking site, and it is “clickable” and easy to use.</p> <p><i>Oklahoma:</i> I am partial to Oklahoma’s website because it is familiar. Oklahoma has booklets for seniors and veterans, and the exemption forms are easy to find.</p>
Minnesota	
Maryland	
Wisconsin	
Oregon	
British Columbia	
Alberta	
Outstanding Videos	
New York	
Minnesota	
California	
Washington	



Jeff Spelman, CAE, is the Director of the Ad Valorem Division of the Oklahoma Tax Commission. He was Chief Deputy Assessor and Acting Assessor at Oklahoma County before taking his position at the state. He has served on the IAAO Executive Board, two terms as State and Provincial Council Chair, as Chair of the Communications Committee in 2006, and as President of the Oklahoma IAAO Chapter. He has won the John C. Donehoo Essay Award three times, is the author of 15 articles for *Fair and Equitable* and *Journal of Property Tax Assessment & Administration*, and has served as reviewer on numerous IAAO publication projects. He was the first winner of the George Keyes Award of the Oklahoma IAAO Chapter and has been an IAAO member for 30 years.

SAVE THE DATE!

PREPARATION AND TRIAL OF THE PROPERTY TAX ASSESSMENT APPEAL SEMINAR

JUNE 5-6, 2014 ♦ KANSAS CITY, MO



Location: University of Missouri—Kansas City School of Law

Hotel Accomodations: Intercontinental Kansas City at the Plaza (AAA four diamond hotel)

Room Rate: \$99 plus tax, single/double

Case Overview

This seminar is being revitalized for 2014. The Legal Committee is presenting a new format for the 2-day training that will include sessions on trial advocacy, deposition techniques, making the decision to go to trial, implications of Daubert & Frye, electronic evidence and the use of technology at trial. Training will include presentations, mock trial vignettes, video demonstrations, and panel discussions.

Visit www.iaao.org for more details!

In the Library with the Lead Pipe

Mary Odom, MLS, IAAO Director of Library Services



Librarians have a little “private investigator” blood in their veins, which gives them a slight advantage in the pursuit of undetected information nuggets. Like the characters in the game of Clue®, librarians are often called upon to solve mysteries of vanishing information. There’s nothing like the thrill of the hunt to keep a tenacious librarian on the trail of clues. Eventually, evidence like the lead pipe in Clue® leads to the instigator of the crime. And what crime could possibly have been committed in the library? The crimes of kidnapped chronicles, disappearing data, and runaway resources.

Explosive Growth of Digital Resources

Electronic materials have multiplied exponentially with the advent of the Internet. A 2012 report by the International Data Corporation predicts that the digital universe will grow to 40 trillion gigabytes (or 40,000 exabytes) by 2020 (Gantz 2012). The digital universe is doubling every two years and will contain more than 5,000 gigabytes for every man, woman, and child by the end of this decade. While the 24/7 access from any online device is a dream come true, tracking fugitive resources has become a nightmare.

When I first started working for IAAO, most state and local jurisdictions had just begun to dabble in digital publishing. I still received most reports and documents in hard copy via the postal service. I’m thankful that I had a solid collection of previously published government documents on the physical shelves, because that’s how I learned

about the important publications in the assessment industry.

Slowly, I began to receive notices from states and provinces that many publications were converting to digital format and hard copies would no longer be sent to IAAO. Some organizations didn’t even send me a notice but just stopped sending hard copies in the mail. The runaway resources were dropping off my radar, and I needed a strategy to capture them. This birthed the idea of a central directory of oversight agencies that publish major property tax publications for states and provinces.

Eventually, evidence like the lead pipe in Clue® leads to the instigator of the crime.

Directories of Assessment Agency Websites

In 2009, I created the *Oversight Agency Websites Directory* as the first step in the long-term goal of transitioning to a digital library. As I used the directory to gather missing publications for the library’s collection, I realized that assessment professionals could also use the directory as a launching pad for similar research projects. I constructed an online version of the directory and opened it up to the entire assessment community. During the first year, the directory was accessed almost 1,500 times by users. In subsequent years, the directory has been accessed approximately 500 times each year by users.

Of course, local jurisdictions also publish property tax documents and data that are useful for researchers and often requested from the IAAO Library. In a recent library survey, 36 percent of library users indicated that they use IAAO resources to gather and compile data from other jurisdictions on policies, practices, legislation, and court cases (Odom 2013). Since the majority of local jurisdictions have an online presence, theoretically I should be able to compile a directory of local agency websites too. However, my theory didn’t account for the large volume of primary taxing jurisdictions in the United States alone. Compiling thousands of websites seemed an impossible task without additional staff.

This birthed the idea of inviting an intern from a local university to work on the project for college credit. The intern started the project in 2010 and passed it to another intern in 2011, and the project was finally launched to IAAO members in 2012. The *Directory of Local U.S. Jurisdictions’ Websites* includes property assessor’s pages and parcel record databases for all county-level jurisdictions. Each state (and the District of Columbia) has its own tab in the spreadsheet.

Because of rapid developments in online technology, most websites have a short lifespan and must be updated, redesigned, or moved at least every five years. This is not a problem in maintaining the directory for oversight agencies because it has about 75 links. But maintaining the directory for local U.S. jurisdictions, with its thousands of links, became impossible without link-checking software. I have used a free link checker in the past, but found that I needed the heavy-duty

premium version to handle maintenance on the library's resources. Even with the premium software, detective work is required to track down the new location of moving websites, public record databases, and government documents.

Electronic Government Documents Directory

In 2013, the library launched one more important resource for members that had been requested by users in the 2009 library survey. Sixty-three percent of survey respondents indicated that they wanted a central directory of digital property tax publications produced by oversight agencies (Odom 2009). With the *Oversight Agency Websites Directory* in place, the library staff had been harvesting and cataloging digital publications and storing them in a digital archive. The links to these publications are preserved in the *LibraryLink* catalog, where members can access them with a search interface. And the documents themselves are preserved on the

IAAO server and retained according to the library's collection development retention policy.

Beyond access through the catalog, library staff decided to organize an *Electronic Government Documents Directory* that would allow quick access to various types of documents published by state/province tax commissions, departments of revenue, departments of taxation, and the like. Most of the entries in this directory include an annual report, ratio study, assessor manual, statutes, and salaries if available. The first section is organized by state/province, and the second section is organized by resource type. So if a researcher needs to look at all the state and provincial ratio studies or all the assessment manuals, the directory serves as an easy comprehensive gateway.

In the coming year, the library staff will be focused on helping members follow the clues to these and other virtual resources. We also plan to offer guidance

on using popular search engines, such as Google and Bing, and using productivity apps on mobile devices in the workplace. If you have a suggestion for a new resource that would benefit IAAO members, send it to library@iaao.org. All the resources mentioned here can be accessed on the *Research Library* page of the IAAO website.

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It's a Party and You're Invited to Join in the Celebration of IAAO's 80th Anniversary!

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

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

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

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





Ice Storm in Texas Holds Legal Audience Captive

Mary Odom, MLS

IAAO hosted attorneys and assessment professionals at the 34th Annual Legal Seminar on December 5–6, 2013. Attendees from 24 states and Canada gathered at the famous Hilton Fort Worth, the site of President John F. Kennedy’s last speech before he was assassinated 50 years ago. When attendees arrived in the middle of the week, it was sunny and 79 degrees. But within 24 hours, the temperature dropped to 8 degrees and ice pellets began to coat the city with a 4-inch blanket of glass. In a city with an average annual snowfall of 2.5 inches, this ice storm caused treacherous conditions for travelers all across the Midwest. Over a thousand flights at the DFW airport were cancelled, and 600 schools were closed. The labyrinth of overpasses in the Dallas/Fort Worth area was littered with stranded vehicles from 230 overnight accidents. Out of 103 registered attendees, 14 people couldn’t make it to the seminar, including 3 of the presenters.

In spite of the weather, the seminar went on as planned with excellent sessions on property tax case law updates, legal issues in valuation, disaster recovery, personal property issues, and ethics. The seminar was organized by the IAAO Legal Committee, chaired by Deborah Cartwright. President Rob Turner welcomed attendees to the seminar and recognized the Legal Committee: Patricia Parker, AAS; James

Hester, CAE; Wayne Tenenbaum, Esq.; Thomas Jaconetty, Esq.; and Gaylord “Jay” Wood, Esq.

The committee was happy to have the twin sons of Patricia Parker, AAS, as presenters this year. Patricia has served on the Legal Committee since 2010 and is not only married to an attorney, but is also the mother of two attorneys.



Bryant and Austin Parker presented their recent findings from a study on designed obsolescence in which they used assessor’s data to analyze 128 developments in 40 of the fastest growing counties across the United States. The twins fielded questions at the end of their session, however, attendees couldn’t tell them apart due to the identical suits, shirts, ties and even glasses that they were wearing. So as they took turns answering questions at the podium, it was like seeing double.

Attendees could earn between 12 and 14.5 hours of continuing legal education (depending on their state regulations) including 2.25 hours of ethics credit. The ethics sessions confronted

unauthorized practice of law issues and answered the question for property tax attorneys, “Who is my client?”

Although the unexpected ice storm caused a number of challenges for attendees, it will go down in IAAO history as one of the most memorable seminars. It was the year we saw icicles hanging from Kennedy’s memorial statue and we had the undivided attention of the hotel staff because all local events were cancelled. Next year’s seminar will be in sunny Chicago at the Doubletree Magnificent Mile. Mark your calendar for December 11–12, 2014, and submit your abstracts to the Legal Committee for consideration as a speaker no later than March 31, 2014. Submit your 200-word abstract to the staff liaison, Mary Odom at odom@iaao.org.



THE “MALL” IN “SMALL”

A HISTORIC SHOPPING CENTER BUYS INTO THE “MICRO APARTMENT” TREND

By Thomas S. Andolfo, MAI, SRA



Each apartment has a large picture window facing the interior atrium, as well as two operable windows on the outside of the building.

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The Arcade Providence in Rhode Island was built in 1828 and is the nation’s oldest indoor shopping mall. The granite building with its intricate carvings, monolithic columns, detailed interior woodwork and light-filled three-story center atrium once dazzled shoppers and even caught the eye of the Metropolitan Museum of Art, which named the Arcade one of the finest commercial buildings in the history of American architecture. In 1971 the building was added to the National Register of Historic Places and in 1976 it was designated as a National Historic Landmark.

In 2008 the Arcade earned another distinction. The Providence Preservation Society named it one of the city’s most-endangered properties after the building was shuttered due to substantial operating losses.

Cramped retail spaces (some as small as 225 square feet) made it difficult to adapt the building to many modern commercial/retail uses, and a distressed local economy wasn’t helping. Providence’s Financial District was shrinking, which meant fewer customers and less foot traffic for Arcade businesses. Just before closing, the Arcade’s vacancy rate was more than 60 percent.

The building’s tight site and unusual layout also limited options for adaptive reuse. The three-story facility (with full basement but limited headroom) encumbered its entire 20,530-square-foot site, and although the Arcade had 48,000 square feet of gross building area, there only was 29,500 square feet of above-grade net rentable space. Given the building’s three-level design, common areas and open

spaces, chances were slim that it could be a profitable rental property in its current form.

There had been a plan to turn things around in 2005. The Arcade’s owner, 130 Westminster Street Associates, also owned a parcel adjacent to the Arcade on which it hoped to build a new 110-unit highrise luxury hotel and condominium complex that would incorporate the retail space. However, changing economic and demographic conditions within the city’s Financial District negated the feasibility of such a project. The adjacent lot eventually was leased and developed as a short-term surface parking lot.

In 1971 the building was added to the National Register of Historic Places and in 1976 it was designated as a National Historic Landmark.

However, Evan Granoff, managing partner at 130 Westminster Street Associates, was determined to return the Arcade to its former glory and soon after closing the facility he noticed that “micro” apartments and lofts were popping up in major cities such as Boston, New York, and San Francisco. Granoff thought this tiny trend could take root in Providence.

The Arcade’s unique design and appearance, which in the past had been an obstacle for retail, would be an asset for a burgeoning residential submarket where small is a big deal. And the project could bring new life and vibrancy to down-

town. However, the Great Recession was beginning in September 2008 and that bad timing coupled with the project's need to secure state, city, architectural, and historic design approvals, delayed Granoff's redevelopment plans for more than three years.

Once all approvals were secured — no small feat — the micro project was then backed by a 12-year city tax stabilization agreement and construction financing by Bank Rhode Island. The \$8 million to \$9 million development also qualified for up to 20 percent federal tax credits and 25 percent state tax credits when completed.

The Arcade turnaround began in earnest in 2012 and a grand reopening was held this September. The completed project boasts 17 first-floor commercial and retail units, all less than 400 square feet (only three will be restaurants with café seating in the lobby). The second and third floors have 48 micro-loft apartments ranging in size from 225 square feet to 450 square feet. The basement is used for bicycles and storage. While Granoff sees the residential units providing a dedicated customer base for the retail component, the public is encouraged to shop and eat at the facility.

Local firm Northeast Collaborative Architects designed the residential units to evoke the feel of a cruise ship cabin, with built-in beds, seating and storage. Kitchenettes include a sink, dishwasher, full size refrigerator and a microwave oven (but surprisingly no stove). The full baths have stall showers instead of tubs.



Cruise ship cabins inspired the interior design, complete with built-in beds, seating and storage.

Each residence has a flatscreen TV and individual heating and air-conditioning units, and 10 have stackable washers and dryers; the others will use the building's community laundry room.

Each unit has a 5-foot-square picture window facing the interior atrium as well as two operable windows on the outside of the building. Notably, the project involved opening up 170 windows that had been bricked-over.

Originally, the micro apartments were marketed to recent college graduates, and while many have been attracted by the location, quality and affordability, interest has come from a surprisingly diverse group of prospective renters, including young professionals earning

less than \$30,000 per year, college professors (Brown University, Johnson and Wales University, Rhode Island School of Design, Roger Williams University and the University of Rhode Island all have a downtown presence), professionals who work in Boston (and commute by Amtrak—a train station is close by) and people who want a pied-à-terre.

Twelve of the 17 first-floor retail units have been leased, and Granoff says the mini apartments have generated tremendous interest—there's already a waiting list. While Granoff didn't confirm rental rates, the units should command prices around \$2.50 per-square-foot per month, which means a 250 square-foot unit could likely be secured for \$625 per month compared to the average \$1,250 monthly rent for a studio in downtown Providence.

Granoff is confident that the Arcade project is more than just a new start for an old building; it's also a boon for the city. "This project will be transformational for downtown Providence and will be an economic engine unto itself," he says.



The Arcade has always interested Thomas S. Andolfo, MAI, SRA, president of Andolfo Appraisal Associates, Inc., a full-service real estate appraisal firm that's been located in downtown Providence since 1986. Prior to the Arcade's redevelopment, Andolfo was engaged by 130 Westminister Street Associates to derive an opinion of the building's market value for tax planning purposes. He can be reached at tom.andolfo@verizon.net.



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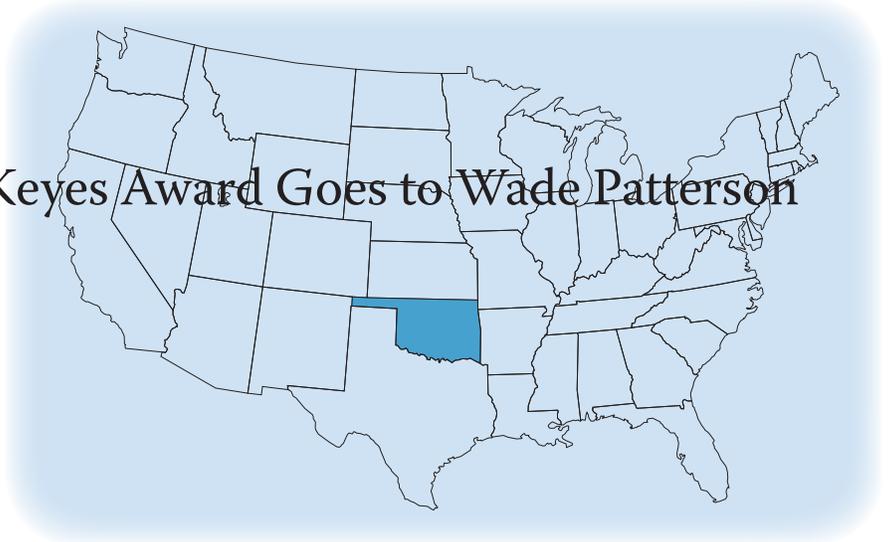
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Fourth Annual George C. Keyes Award Goes to Wade Patterson

Jeff Spelman, CAE



The IAAO Oklahoma Chapter met on October 17, 2013, at the Wyndham Hotel in Oklahoma City for its annual business meeting and presentation of the annual George C. Keyes Award, which recognizes a member of the chapter who has made significant contributions to the chapter and to IAAO. The Oklahoma Chapter was founded January 27, 1985, when 25 members signed the Chapter Charter.

This year's special guest was IAAO President-Elect Kim Lauffer, RES, a Kansas Certified Appraiser, who had given an IAAO "pep talk" to the County Assessors Association meeting earlier. She informed the groups she is the "first person in the universe" to have worked as a Kansas Appraiser in two western Kansas counties that border on Oklahoma. She described her excitement and anticipation in looking forward to the privilege of serving as IAAO President next year. Lauffer recognized her many Oklahoma friends in IAAO, including Woods County Assessor Monica Schmidt, a lifelong friend.

2013 Keyes Recipient

The first Keyes award was presented in 2010 in honor of IAAO Oklahoma Chapter founder and former Oklahoma County Assessor George Keyes. The first recipient was Jeff Spelman, CAE, of the Oklahoma Tax Commission. In 2011, the award was presented to Mike Morrison, Comptroller/Web Designer at the Oklahoma County Assessor's Office, and in 2012 to Doug Warr, AAS, with the Oklahoma State University Center for Local Government Technology.

By chapter tradition, each Keyes award is presented by the previous year's winner. Thus Doug Warr presented the 2013 Keyes award to L. Wade Patterson, County Assessor from Garfield County. "Our new Keyes winner has been an

outstanding leader in IAAO, serving as Chair of the Communications Committee, working on the special IAAO Infrastructure Committee, and tirelessly promoting IAAO," Warr said. "Our new recipient is also currently a candidate for the IAAO Executive Board."

Patterson told the group, "I've gotten so much out of my membership in IAAO. It's been a rewarding experience. I'm truly blessed by my association with IAAO." Patterson told chapter members that he had a great deal of respect for George Keyes, and it was an honor to be chosen by his friends and colleagues in the Oklahoma Chapter. He also thanked IAAO President-Elect Lauffer for representing the association at the chapter meeting.

Patterson has worked as a private consultant, as a staff member for the Oklahoma Task Force on Ad Valorem, as Assessment and Equalization Analyst for the Ad Valorem Division of the Oklahoma Tax Commission, and for the past 16 years as elected County Assessor of Garfield County. Patterson was appointed by Governor Mary Fallin to the State Geographic Information Council and the Oklahoma Task Force for Comprehensive Tax Reform. He also has served as President of the IAAO Oklahoma Chapter, President of the County Assessors Association, and Chairman of the Assessors Legislative Committee. He has a broad range of experience in ad valorem taxation and is well respected as a representative of Oklahoma, an articulate spokesperson for the profession, and a supporter of IAAO and the Oklahoma Chapter.

George C. Keyes

George C. Keyes was the first President of the Oklahoma Chapter. He served as the Oklahoma County Assessor for 13 years until his death in 1992.

Keyes set up the first educational offerings in many years by sponsoring IAAO courses in Oklahoma, and he was instrumental in establishing the IAAO Oklahoma Chapter. He served on the Membership Services Committee, Resolutions Committee, and the Metropolitan Jurisdiction Council. He ran unsuccessfully for the IAAO Executive Board against George Donatello in 1987. Under his leadership, the Oklahoma County Assessors received a Distinguished Research and Development Award from IAAO in 1989.

Keyes was a life-long newspaper editor, publishing the Oklahoma County News and several other successful small town newspapers in the county. He was elected to the Oklahoma House of Representatives in 1968 and served several terms. Keyes also was elected to the State Senate, but did not serve because of a major reapportionment court case redrawing all legislative boundaries the following year.

He was a World War II combat veteran serving in the U.S. Navy and U.S. Marine Corp Reserves. The ship that he served on survived a direct hit by a Japanese Kamikaze plane during the latter part of the war.

Chapter Activities

At the business meeting, the chapter elected its officers for 2014: Joe Hapgood, CAE, President; Matt Wehmuller,

Canadian County Assessor, Vice-President; and Dan Jenkins, with the Comanche County Assessor's office, Secretary-Treasurer. Jeff Spelman, CAE, will continue as an ex-officio member of the board.

The Oklahoma Chapter won the IAAO Outstanding Chapter Award in 1988 and 2006.

The chapter meets four times a year in coordination with the Oklahoma County Assessors Association and the Oklahoma County Officers and Deputies Association or the Oklahoma Tax Commission Annual Conference.

The chapter regularly sponsors IAAO courses in Oklahoma. For the last five years, the chapter has brought two or three IAAO courses to the state each year. These courses are held to supplement Oklahoma assessor accreditation courses taught by the Oklahoma State University Center for Local Government Technology.

The chapter also maintains a website (ok-iaao.oklahoma-county.org) to communicate quickly with chapter members with information on upcoming courses, past minutes, financial information, and photographs of chapter activities. Chapter Webmaster Mike Morrison keeps the content current.



L. Wade Patterson poses with previous George C. Keyes Award recipients. From left to right, Doug Warr, AAS (2013 recipient), L. Wade Patterson, Jeff Spelman, CAE (2010), Mike Morrison (2011).



Intangibles Assets and Central Assessment

Additional administrative requirements for the deduction of intangible assets in unit valuations were not in keeping with the legislature's broad grant of exemption for intangible personal property, the Montana Supreme Court has ruled. The litigation, brought by two telecommunications companies, was a test of the Montana Department of Revenue's newly revised regulations that set strict standards for the deduction of intangibles.

The court also invalidated the department's adoption, insofar as it applied to intangible valuation, of the 2005 standards of the National Conference of Unit Value States (NCUVS) and the 2009 handbook of the Western States Association of Tax Administrators (WSATA). The department had adopted these works as "the appraisal guides for conducting unit valuations of centrally assessed property" at the same time as the new regulations. These sources question in general the appropriateness of the deduction of intangibles in unit valuation.

The supreme court's decision affirmed the ruling of the district court.

Intangible Exemption

The Montana statute, which was enacted in 1999, exempts intangible personal property if it (1) has no intrinsic value, but is the representation of value, or (2) lacks physical presence. The statute gives as examples of the first type such common intangible assets as stocks, patents, licenses, contracts, and software. The only example provided of nonphysical intangible assets is goodwill.

Before the rules change, centrally assessed companies were permitted to deduct a fixed percentage for intangible asset value, which varied by industry. If

a taxpayer believed its property qualified for a higher deduction, it could present supporting evidence to the DOR.

After the change, a taxpayer could qualify for an additional deduction only if the asset met all of the following criteria: it must be separable from other assets and capable of being held under separate ownership; it must be able to be bought and sold without impairing the value of the unit; and it must derive its value from its ability to create earnings that exceed its contributory value to the unit or be capable of earning an income as a stand-alone item. Finally, it must not represent intangible value. The regulation cited as an example of intangible value an entity's value as a going concern, which was defined as the "ability to make excess revenues over the normal rate of return."

In addition, the regulations defined goodwill as "accounting or booked goodwill." To qualify for a deduction, the goodwill needed to be recorded on the company's financial statements using the purchase price accounting method.

Contradictory Requirements

The criteria for the deduction of intangible personal property "engraft[ed] additional and contradictory requirements on the statute," the supreme court determined. The specification of the goodwill accounting method, while not contradictory to the statute, imposed "a requirement ... [that] was not envisioned by the legislature."

The court pointed to common telecommunications industry intangibles that would be exempted under the statute but might not qualify under the new rules. FCC licenses, for example, would be exempt only if they could be bought and sold without harming the value of the unit. Trade names and assembled workforce would be exempt

only if they could be separated from the business unit or if their separation would not harm the unit's operation. Goodwill might not qualify either, the court noted, because its purpose is to generate revenue above the normal rate of return, which the department had defined as intangible value.

The court, in rejecting the purchase price accounting requirement, noted that while it may be the standard way of valuing goodwill, it was not the only acceptable method available.

Finally, the court barred the use of the NCUVS standards and WSATA handbook for intangible valuation on the grounds that these sources "purport to express, as generally accepted appraisal standards, concepts for the exclusion of intangible personal property that are consistent" with the department's invalidated regulations.

(Gold Creek Cellular of Montana Limited Partnership d/b/a/Verizon Wireless and AT&T Mobility, LLC v. State of Montana, Department of Revenue, Supreme Court of the State of Montana, DA 12-0728, September 24, 2013; Montana First Judicial District Court, Lewis and Clark County, Cause No. DDV-2011-154, October 10, 2012)F

Special Assessments

A downtown business improvement district could charge an assessment to property owners for the extra services provided, the Alaska Supreme Court has ruled.

The owner of a property recently annexed into the district objected to the assessment claiming that services could be funded only through property tax levies. The municipal ordinance read that the city's governing body "may establish assessment districts to provide and finance capital improvements by means of an assessment, or services by means of a tax levy."

The district was formed by municipal ordinance to enhance the city's downtown area. The intention was that the district would provide extra services to the area, not supplant those customarily provided by the city. In this instance, the assessments were used to fund such activities as promotional events and the related publicity efforts, district decoration, and security services (not including law enforcement).

Each commercial property assessment was based on its property value. Churches, certain nonprofit organizations, and government facilities were exempt. Owner-occupied single-family residences could apply for an exemption.

The ordinance's use of the word "may," the court stated, indicates that the use of a tax levy to fund district services is

permitted but not mandatory. Therefore, the assessments were "a valid exercise of the municipality's authority," the court said.

(L Street Investments v. Municipality of Anchorage and Anchorage Downtown Partnership, Ltd., Supreme Court of the State of Alaska, No. S-14466, August 23, 2013)

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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.

E-mail: technicalassistance@iaao.org



FROM THE PRESIDENT *(continued from page 2)*

start on the year by orienting new board members and getting coordinated as soon as possible. The planning meeting is also valuable as advance preparation for Leadership Days in early March. Committees frequently request guidance from IAAO officers on project priorities and direction. IAAO officers attend Leadership Days to coordinate with each committee and make sure that there are no conflicts between the activities of the committees and the overall goals and objectives



IAAO President Kim Lauffer, RES, is sworn in by Past President Robert Turner during the first Executive Board meeting of 2014.

of IAAO. Having a strategic meeting beforehand will make it easier to maintain a big picture perspective and provide better guidance as the year progresses.

I just received an update on the social media activities of IAAO. The organization continues to increase the number of members who follow its posts on Facebook, LinkedIn, and Twitter. I encourage you to not only “Like” posts but to also comment on them or post your own topics. As the year progresses look for fun posts about fellow members and staff as well as information about upcoming meetings and events. Members are also encouraged to contribute content and current news for the new *Assessing Info* e-newsletter. If you are aware of any important industry activities or news then please share it with other members.

The GIS/CAMA Technologies Conference is just around the corner. So far attendance figures are ahead of where they were in 2013 and the location in sunny Jacksonville looks very attractive during this extended cold spell that many of us are experiencing. I hope to see many of you there on February 24–27.

Looking forward to sharing the year with you,

Kim Lauffer

IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
18th Annual GIS/CAMA Technologies Conference	Jacksonville, Florida	February 24–27, 2014
Leadership Days	Kansas City, Missouri	March 7–8, 2014
Executive Board Meeting	Las Vegas, Nevada	April 25–26, 2014
Preparation and Trial of the Property Tax Assessment Appeal Seminar	Kansas City, Missouri	June 5–6, 2014
Infrastructure Review Committee	Chicago, Illinois	July 16–17, 2014
Executive Board Meeting	Chicago, Illinois	July 18–19, 2014
Budget Committee	Chicago, Illinois	July 21–22, 2014
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, California	August 24–27, 2014
Executive Board Meeting	White Plains, New York	October 17–18, 2014
Leadership days	Kansas City, Missouri	November 14–15, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, MN	September 23–26, 2018

PROPERTY TAX EXEMPTIONS

New Iowa business property tax credit available (published December 25, 2013)

by *press-citizen.com*

Notice provides information about a new Iowa Business Property Tax Credit available to certain commercial, industrial, and railroad properties.

For more information, go to: http://www.press-citizen.com/article/20131226/NEWS01/312260023/New-Iowa-Business-Property-Tax-Credit-available?nclick_check=1

State law lets schools offer veterans property-tax breaks (published December 26, 2013)

by Cara Matthews, *lohud.com*

Article discusses a recent New York state law that allows school districts to extend property tax exemptions to eligible veterans. The new law is an extension of a previous law allowing municipalities to give the exemption to veterans.

For more information, go to: http://www.lohud.com/article/20131226/NEWS02/312260068/Law-lets-schools-offer-veterans-property-tax-breaks?nclick_check=1

Utah businesses benefit from increased property tax exemption (published December 31, 2013)

by Bryon Saxton, *Standard-Examiner* staff

Article discusses an increase in the personal property tax exemption in Utah from \$4,000 to \$10,000, resulting in a slight tax shift to homeowners.

For more information, go to: <http://www.standard.net/stories/2013/12/31/utah-businesses-benefit-increased-property-tax-exemption>

INDIANA

Ruling: No time limit on Ind. property tax errors (published December 31, 2013)

by Associated Press in *The Herald Bulletin*

News notice discusses a recent ruling by an Indiana Tax Court judge that there is currently no statutory limit on how long property tax errors can be corrected, due to the repeal in 2000 of a 1989 state regulation imposing a three-year limit.

For more information, go to: <http://www.heraldbulletin.com/breakingnews/x1353074929/Ruling-No-time-limit-on-Ind-property-tax-errors>

Personal property tax helps business get what it wants (published January 1, 2014)

by Morton Marcus at *Goshen News*

Opinion by an independent economist states that Indiana, in the face of eliminating \$1 billion in personal property tax, should

increase ties between businesses and education resources to improve job skills training. The article encourages keeping the tax to finance this connection between education and employability.

For more information, go to: <http://www.goshennews.com/editorials/x1221287856/MORTON-MARCUS-Personal-property-tax-helps-business-get-what-it-wants>

Ditching business property tax shifts burden to others (published December 26, 2013)

by The Statehouse File, *IBJNEWS*

Article discusses the impact of a proposal by Indiana Governor Mike Pence to eliminate the personal property tax in Indiana. At issue is how to make up for \$1.1 billion in lost revenues and shifting the tax burden to residential taxpayers.

For more information, go to: <http://www.ibj.com/report-ditching-business-property-tax-shifts-burden-to-others/PARAMS/article/45280>

WORLD NEWS

New Greek property tax passes into law (published December 26, 2013)

by Lorys Charalambous, *Tax-News.com*, Cyprus

Article discusses narrowly passed legislation ratifying a new unified Greek property tax that extends to a broader range of property types, including vacant lots, sport fields, farms, and agricultural land.

For more information, go to: http://www.tax-news.com/news/New_Greek_Property_Tax_Passes_Into_Law___63151.html

Greek new property tax ratified by legislators, receives mixed reviews by taxpayers (published December 23, 2013)

by Zheng Limin, *CCTV.COM*

Article provides details of a unified Greek property tax that seeks to expand the tax base and reduce the burden on any one group or individual.

For more information, go to: <http://english.cntv.cn/20131223/103392.shtml>

Property tax becoming a hot topic (published 27, 2013)

by Bai Jingming, deputy director of the Research Institute for Fiscal Science, www.womenofchina.cn

Article discusses implementation of a residential property tax in China and the need to exercise care in considering the interests of ordinary citizens who already bear the brunt of consumer taxes.

For more information, go to: <http://www.womenofchina.cn/html/womenofchina/report/168490-1.htm>



Peter Korpacz

Participant/Site License Charge

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



The Elusive Overall Cap Rate

1:00–3:00 pm CST • February 19, 2014

Presented by Peter Korpacz

Capitalization rates drive most market value appraisals of income-producing properties performed by real estate appraisers. If other approaches to value are utilized, the Income Capitalization Approach to Value is often given the most weight.

How do overall capitalization rates come about in the real estate transaction market? From the seller's viewpoint, it is pretty simple. While they do various forms of pricing analyses, they want the highest price they can get, but if they are motivated to sell, they will have to accept a "market" price. They know the current market cap rate levels and often market their properties touting a specific market-derived cap rate to attract knowledgeable buyers.

Much of the market price calculation is driven by the buyer's cap rate hurdle, which requires much greater analysis than the seller's basic requirement to get the best price. The buyer's process of developing an acceptable/required cap rate involves the consideration of many property, real estate leasing, and transaction market facts and trends. This webinar takes a detailed look at the drivers of overall capitalization rates and the best sources for defensible, cap rates.

From this webinar you will learn

- How to have a strong market-supported foundation for the selection of a reasonable cap rate conclusion.
- How closely cap rates follow interest rate levels in the economy.
- Which investment characteristics are the most important drivers of cap rate levels?
- Why and how net operating income changes after the first year are so important to investor cap rate decisions?
- Why cap rates differ and by how much between markets and property types?
- Whether intangibles are reflected in cap rates for different property types.
- Which sources of cap rates are reliable indicators and which are not.

Most webinars earn 2.0 continuing education credits



Ken Nolan



Melinda Blackwell

Evaluating the Costs of Litigation

Noon–2:00 pm CST • March 12, 2014

Presented by Ken Nolan and Melinda Blackwell

This webinar will discuss the cost of litigation both from a purely financial perspective as well as the "cost" of allowing opposing counsel to learn your litigation strategy and insights. Litigation is expensive. Costs include not only paying for counsel, but for a report from an appraiser, deposition and testimony fees, deposition transcripts, along with the potential exposure to reimbursing the other side for their legal fees and costs. Careful consideration of these costs should be part of a decision whether to proceed to trial. In addition to purely financial costs, there is a risk in utilizing a taxing entity's in-house employee to testify as an expert witness. The in-house employee must be qualified to testify. If not, a serious risk exists that you will may not have a testifying expert available, which can seriously impair your negotiating position. Another risk includes allowing opposing counsel the opportunity to gain insight into your overall settlement or litigation strategy when deposing an in-house expert.

Participant/Site License Charge

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

From this webinar you will learn

- Is the potential cost-savings associated with utilizing a qualified in-house expert worth the attendant risks?
- What are the potential costs involved in litigation?
- What factors do you need to consider in evaluating those costs?
- Regardless of the costs, when do you proceed to trial rather than settle?
- Do you utilize a qualified employee as a testifying expert witness rather than hire an outside expert?
- What is the potential exposure if you do utilize an in-house expert?



Most webinars earn 2.0 continuing education credits



AWARDS PROGRAM 2014

CALL FOR NOMINATIONS

IAAO takes pride in acknowledging great achievements by individuals and organizations in the valuation industry. Through the prestigious IAAO Awards Program, both members and nonmembers can receive international recognition on an annual basis for excellence in property appraisal, assessment administration, property tax policy and related disciplines.

IAAO Awards are highly visible and respected. The IAAO Member Recognition Committee encourages all IAAO members and affiliated organizations from around the world to submit nominations. For organizational awards, nominations are welcome from jurisdictions and associations of any size.

RECOGNITION

All award recipients are honored with a trophy or plaque award presented at the Awards and Recognition Ceremony during the IAAO Annual Conference. The names of all award recipients are published in *Fair & Equitable*, on the IAAO website and on signage at the IAAO Annual Conference. IAAO can provide winners with a press release, photo and assistance in promoting an award to local media.

Recipients of the Clifford B. Allen Most Valuable Member Award, the Rosalyn Johnston Award and the Member of the Year Award receive one complimentary registration for an IAAO conference or seminar in the year following the acceptance of the award. Recipients of the Instructor of the Year Award and the Professional Development Lifetime Achievement Award receive one complimentary registration to the IAAO Annual Conference for the year immediately following receipt of the award.



SUBMISSION GUIDELINES

- **Nominations must be submitted to IAAO by May 1, 2014.** Nominations will not be accepted after that date.
- **Nominations must be submitted via e-mail to Kate Smith at smith@iaao.org.** A completed nomination form and all supporting documentation must be included in the e-mail. Faxed or mailed items will not be accepted.
- Nominations must be formatted as an Adobe Acrobat PDF file that is 10 pages or less in length or a maximum of 2MB in size. A Microsoft Word file will be accepted if the nominator cannot submit an Acrobat PDF file. No exceptions will be made to accept other file formats or larger file sizes. Questions on files can be directed to Kate Smith at smith@iaao.org.
- If the nominator references a website, the committee will consider only those portions of the site that they can access. If a website requires a login or passcode, the nominator must provide one. Supporting materials that are not reviewable will not be considered during judging.
- Any material submitted becomes the property of IAAO.
- The submitted material can be entered for nomination in only one award category.
- Unless otherwise noted, award nominees must be members of IAAO. Nominations must be made by members of IAAO.
- Each award has its own criteria and instructions for nominations. Please read the award category descriptions and criteria carefully. Submit all pertinent information required to show how the nominee meets the stated criteria and be sure to include any information requested on the nomination form.
- Only nominations which meet the submission guidelines will be considered eligible for review.



IAAO AWARD CATEGORY DESCRIPTIONS

INDIVIDUAL MEMBER 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 considered for the nominee includes, but is 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 10 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.

Emerging Professional Award

New in 2014, 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. Activities can include, but are not limited to, receiving an IAAO professional designation, serving on an IAAO committee and involvement in a local association.

Criteria: A person must have a minimum of two years of IAAO membership (Regular or Associate), but not more than 10 years. He or she must have a minimum of five years working in the assessment profession.

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.

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

Professional Development Lifetime Achievement Award

This award recognizes an IAAO member who, over a long period of time, has dedicated themselves to the organization and its members through education, instruction and the Professional Designation Program. The recipient will be a member who has spent a significant portion of their career in the assessment administration, appraisal or property tax fields and distinguished themselves as a recognized leader in the area of professional development at the local, national or international level.

Criteria: A person must have 25 years or more of IAAO membership (Regular or Associate) and served IAAO for 15 years or more through committee work, as an instructor or coordinator, in curriculum development, or in the Professional Designation Program.

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. All current IAAO instructors are eligible.

Verne W. Pottorff, CAE, Professional Designee of the Year Award

This award is 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.

Kenneth J. 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 IAAO members during the current award period.

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 IAAO programs and outreach. 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. Only currently serving IAAO Representatives are eligible.

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. Only IAAO Associate members are eligible. The IAAO Associate Member Committee selects the recipient.



IAAO AWARD CATEGORY DESCRIPTIONS

JURISDICTION/CHAPTER/AFFILIATE 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.

Criteria: Only government assessment or revenue agencies that have implemented such a program in the two years prior to nomination, the results of which have been proven successful, are eligible.

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.

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

Criteria: Nominations are open to all IAAO Chapters or Affiliates that are in compliance with the current organizational regulations. (Chapter and Affiliate rules are available from the IAAO Membership Department upon request.)

WRITTEN COMMUNICATION AWARDS

Bernard L. Barnard Outstanding Technical Essay 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.

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.

John C. 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.

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.

IAAO Journalism Award

This award is designed to encourage high-quality coverage of assessment and property tax concerns by the media. This award is conferred upon 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, website, broadcast television or radio.

Criteria: All works must have been published within the calendar year prior to the nomination submission.

John A. Zangerle Award

Named in honor of IAAO's third president, John A. Zangerle, this award is presented in recognition of an outstanding periodical or publication of an assessors' association, an IAAO chapter, or other similar organization. Awards may be presented in two categories: newsletters and magazines. All publications that are submitted as nominees must promote the mission of IAAO. Any periodical devoted wholly to the concerns of assessors is eligible.

ACHIEVEMENT 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.

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

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 award nomination submission.

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

Rosalyn Johnston Award

This award is given in honor of Rosalyn Johnston for her years of service and dedication to IAAO. It is presented to a person, regardless of membership type or status, who has contributed to the fundraising and other public relation activities of IAAO over the years. The award recognizes those who have advanced the mission of IAAO through the contribution of time, effort, talent and resources. The IAAO Associate Member Committee selects the recipient.

Virginia Cup

In 1990, the Virginia Association of Assessing Officers challenged other states and provinces to increase the number of people who have earned an IAAO Professional Designation. The goal of this challenge is ultimately to increase professionalism in the assessing field. The symbol of this achievement is the Virginia Cup which is given to the state or province with the most new designees during the award period.





INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS
Valuing the World™

IAAO AWARDS PROGRAM 2014 NOMINATION FORM

**NOMINATIONS MUST BE SUBMITTED VIA E-MAIL TO
KATE SMITH AT SMITH@IAAO.ORG BY MAY 1, 2014.**

INDIVIDUAL MEMBER AWARDS (check the award for which the individual is being nominated)

- Clifford B. Allen Most Valuable Member Member of the Year Emerging Professional International
 Professional Development Lifetime Achievement Instructor of the Year
 Vern W. Pottorff, CAE, Professional Designee of the Year

JURISDICTION/CHAPTER/AFFILIATE AWARDS (check the award for which the organization is being nominated)

- Distinguished Assessment Jurisdiction Public Information Program Outstanding Chapter/Affiliate

WRITTEN COMMUNICATION AWARDS (check the award for which this essay or publication is being nominated)

- Bernard L. Barnard Outstanding Technical Essay John C. Donehoo Essay IAAO Journalism John A. Zangerle

ACHIEVEMENT AWARDS (check the award for which the nomination is being submitted)

- Distinguished Research and Development Property Tax Achievement

NOMINATION CONTACT INFORMATION

Name (individual/jurisdiction/organization) _____

Primary Contact (for jurisdiction/organization) _____

Mailing Address _____

City _____ State/Province _____ Postal Code _____ Country _____

Phone _____ Fax _____ E-mail _____

Nominator _____ Phone _____ E-mail _____

SUPPORTING DOCUMENTATION

For all nominations, explain how the nominee has contributed to the advancement of the mission of IAAO and address all qualification requirements identified in the specific criteria for the particular award category. Also include any additional information requested below.

- **For Individual Member awards:** Describe the nominee's involvement with IAAO including designations, conference participation, committee work and courses/workshops/seminars attended and/or taught. Identify any articles or publications the nominee has authored and any other assessment, appraisal and/or public service organizations to which the nominee belongs.
- **For Jurisdiction/Chapter/Affiliate awards:** Identify the program or system implemented by the jurisdiction and the date that the program or system was implemented. Identify the number of parcels contained within the jurisdiction. Explain why the program or system was implemented, how it effectively achieved the jurisdiction's goals and how it improved the prior program or system. Identify how the Chapter/Affiliate has distinguished itself from other organizations and contributed to the local professional community. Specify the number of Chapter/Affiliate members.
- **For Written Communication awards:** Provide the name of the periodical, essay or article being nominated. Also provide the publication name and circulation information if the written piece was published in a non-IAAO publication.
- **For Achievement awards:** Describe the activities or actions taken by the public official or agency, or, if applicable, the research and/or development program undertaken. Describe the significance of the activity, action or program and its contribution to property appraisal, assessment and tax policy related professions.

If you have questions or need assistance, contact Kate Smith at smith@iaao.org or (816) 701-8122.

CONGRATULATIONS NEW DESIGNEES

Randy Ward, AAS, received the Assessment Administration Specialist designation in November 2013. Ward serves as Residential Division Manager for the Davidson County Tennessee Division of Assessments in Nashville, Tennessee. He has held that position for 13 years. Ward previously worked as an affiliate broker in real estate for 7 years. He joined IAAO in 2001.



Alan Rapaport, RES, received the Residential Evaluation Specialist designation in November 2013. Rapaport serves as an Appraiser II for the Palm Beach County Property Appraiser's Office in West Palm Beach, Florida. He has held that position for seven years. Rapaport graduated from Florida State University with a bachelor's degree in business. He is a Florida state certified residential appraiser and is a member of the Florida Chapter of IAAO. Rapaport is a competitive tennis player, an avid FSU football fan, and enjoys spending time with his family and playing with his four-year-old twins. He joined IAAO in 2009.



Pamela M. Lamb, RES, received the Residential Evaluation Specialist designation in November 2013. Lamb serves as a Manager for the Palm Beach County Property Appraiser's Office in West Palm Beach, Florida. She has held that position for 11 years and previously served as a Senior Appraiser and Appraiser II. Lamb attended Palm Beach Atlantic University and earned a bachelor's degree. She also attended Palm Beach Community College and earned an associate's degree. Lamb holds an SRA designation and is a Certified Florida Evaluator. She is a member of the Florida Chapter of IAAO and the Appraisal Institute. Lamb is a volunteer for the "Let's Read" program through the West Palm Beach Library. She has been reading to children at Pleasant City Elementary School for six years. Lamb joined IAAO in 2003.



Kenneth Hanney, RES, received the Residential Evaluation Specialist designation in November 2013. Hanney serves as an Appraiser II for the Palm Beach County Property Appraiser's Office in West Palm Beach, Florida. He has held that position for seven years and was previously a Building Evaluator, and Appraiser I. Hanney attended the University of Central Florida and earned a bachelor's degree in finance. He is a member of the Florida Chapter of IAAO. Hanney started his career in the assessment office at twenty three and has been there for over ten years. He is the proud father of two sons, ages seven and two. Hanney joined IAAO in 2009.



Charles Evers, RES, received the Residential Evaluation Specialist designation in November 2013. Evers serves as an Appraiser III for the City of Richmond Virginia. He has held his current position for three years after transferring from the Richmond City Real Estate department. He currently holds a Certified Residential Appraisal License and a Real Estate Sales License from the Virginia Real Estate Board. Charles is a graduate of the Pennsylvania State University with a bachelor of science in real estate. After graduation Charles started working for the Palm Beach County Property Appraiser's Office for five years, where he honed his assessing and appraising skills while working towards an IAAO designation. Charles then accepted a position with the City of West Palm Beach Finance Department to manage the city's real estate portfolio. Additionally, during those five years, he learned ESRI GIS software and how to apply the mapping software to the real estate field. Evers has been recently married and is enjoying life's new chapter. Evers joined IAAO in 2012.



80 Years of Excellence

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



1947

Membership in NAAO reaches 1,127, with 79 residing outside of the U.S.

The 13th National Conference on Assessment Administration is held in Miami Beach, FL. Presentations include: "The Use of Income Data in the Determination of Real Estate Assessments", "Problems Met in Revaluation Work", and "Historic Development of Scientific Assessment Systems".

1948

The 14th National Conference on Assessment Administration is held in Milwaukee, WI. This is the NAAO's biggest conference to date with attendance at 397 and registration at \$10.

Harry S. Truman defeats heavily-favored Republican Thomas E. Dewey for the office of President of the United States.

1949

The first Florida county assessors' school is held at Florida State University at Tallahassee. In 2013, Florida held 36 IAAO courses, more than anywhere else.

The 15th National Conference on Assessment Administration is held in Coronado, CA. Tickets to jai alai games in Mexico are provided, however, members are required to arrange their own trip across the border.

1950

The number of NAAO committees is 46. Some committees include Banks, Building Appraisal Forms, Household Furniture, Irrigated Land, Mines, Parking Lots, Resort Properties, and Warehouses.

First modern credit card introduced by Diners. The Diners Club card was created to allow card holders to pay for dinner at participating restaurants without having cash. Diners would directly pay the restaurant, and the card holder would pay Diners.



**A
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Question

1948 Answer

Today's Answer

How many primary assessment districts are there in the U.S.?

Report of NAAO Committee on Assessment Organization and Personnel lists 26,304.

38,399

What state has the largest number of primary districts?

Minnesota = 2,587

Illinois = 4,256

What state has the fewest?

Delaware = 3

Delaware = 3

In how many states is the county the primary assessment district?

29

36

How many counties in the U.S. serve as primary districts?

2,055

2,343

What percentage of assessors are elected to office?

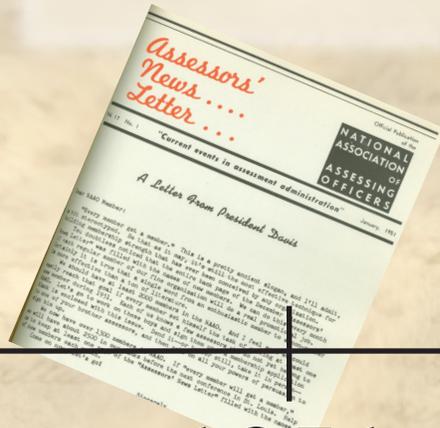
About 90% of all county districts, 98% of township districts, 95% of all primary towns, village and borough districts, and 30% of all city districts have elected assessors.

22 states appoint, 28 states elect

circa 1948 What is the usual term of assessors?

In 24,400 primary districts, 49% have two-year terms, 27.5% have four-year terms, and 18.3% have one-year terms, while only 3.9% have three-year terms.

22 out of 28 states have four-year terms.



1951

1952

1953

1955

NAAO President W. Comer Davis writes a letter to the membership encouraging “every member get a member” in order to grow the membership past the 2,000 mark.

President Harry S. Truman writes a letter to NAAO, declining an invitation to the annual conference, but commending the association for its achievements.

Advertised assessor salaries:
Hartford, CT - \$7,014-\$8,387
Passaic, NJ - \$6,000
Marinette, WI - \$3,732-\$4,536

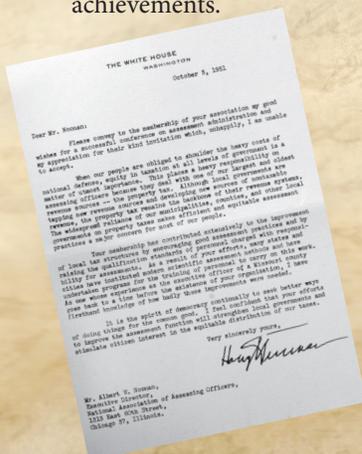
Princess Elizabeth crowned Queen at age 25. Queen Elizabeth celebrates her 62nd year as the reigning monarch on February 6th. She is Britain's second-longest reigning monarch (after her great-great grandmother Queen Victoria who ascended the throne at age 18) and is poised to surpass that record in September 2015.

The first final examination of the Certified Assessment Evaluator (CAE) designation is held at the annual conference. Of the 22 members who took the exam, only seven passed. In 2013, our 1,154th CAE designation was granted.

All-electronic color television broadcasting was introduced, followed by the first national color broadcast of the 1954 Tournament of Roses Parade.

NAAO enrolls its 2,000th member - Miss Rosalind Baldwin of the NY State Board of Equalization. She is also the 50th female member of NAAO.

In Montgomery, Alabama, Rosa Parks refuses to obey bus driver James F. Blake's order that she give up her seat to make room for a white passenger and is arrested, leading to the Montgomery bus boycott.



Parade of Presidents

- 12. Sommerville Nicholson, CAE, 1947
- 13. Aldo Jenks, CAE, 1948
- 14. Thomas A. Byrne, 1949
- 15. Crowell D. Eddy, 1950
- 16. W. Comer Davis, 1951
- 17. Albert E. Champney, CAE, 1952
- 18. George Guckenberger, 1953
- 19. Joseph J. Lennox, CAE, 1954
- 20. Bert L. Zuver, 1955

Historic Sacramento

Local Host Committee Cochairs Kathleen Kelleher and Ken Stieger



photos courtesy of Sacramento Convention and Visitors Bureau

The 2014 IAAO Conference is being held in the historic city of Sacramento—the capitol of California! Come experience all that Sacramento has to offer, including landmarks related to the Gold Rush era, museums, waterways, world-class restaurants, and more.

Imagine yourself sipping wine at a picturesque vineyard, paddling down the American River, taking a bike ride through the beautiful American River Parkway or visiting a gold discovery site in Coloma on the south fork of the American River. The options are endless, but here's a few of our favorites that are within walking distance of the conference location and hotels.

Old Sacramento Historic District

This 28-acre riverfront district is reminiscent of the Gold Rush era and boasts more than 125 boutique shops, restaurants, and attractions. It was in this general area that the first Assessor of Sacramento, J.W. Woodland, was killed in 1849 in a gun battle known as the Squatter's Riots. Old Sacramento is a 20-minute stroll from either of the conference hotels.

Gold Country

Gold country encompasses Placer, El Dorado, Amador, and Calaveras counties, and is home to one of California's oldest wine-producing areas. There are over 200 wineries in the region and most offer free tastings and intimate access to the winemaking process and the winemakers. Famous Highway 49 is only 45 minutes outside of Sacramento. It will take you through picturesque Gold Rush-era towns and cities. Today,

many celebrate a heritage of both gold mining and agriculture, while showcasing the modern era through wineries, shopping districts, and restaurants serving local foods.

California State Railroad Museum

Located at the birthplace of the Transcontinental Railroad in historic Old Sacramento, this popular railroad museum features 21 restored locomotives and railroad cars, as well as more than 1,000 vintage toy trains. This is definitely a family favorite!

Crocker Art Museum

Established in 1885, this was one of the first art museums in the United States. It features one of the finest collections of California art, as well as European, African, Oceanic, and Asian works of art. You'll be glad you took the time to visit!





California State Capitol, Museum, and Grounds

The California State Capitol opened its doors in 1869 and still houses the State Legislature. The museum features changing exhibits and historical rooms that offer a view of California's political past, while the rest of the building acts as a "living museum." The surrounding park contains trees from around the world, as well as the California Vietnam Veterans Memorial. The best part is that it is just across the street from the Convention Center!

California Museum

This museum is home to the California Hall of Fame. It engages, educates, and enlightens people about California's rich history and unique contributions to the world through ideas, innovation, the arts, and culture.

Sutter's Fort

In the heart of Midtown Sacramento, Sutter's Fort State Historic Park captures the pioneer spirit of families arriving in wagon trains at the dawn of the California Gold Rush. It's the oldest fort in the United States, and it has been restored to reflect its 1846 appearance. John Sutter started building the fort, but the construction came to an end when one of the carpenters on the project, James Marshall, discovered gold in nearby Coloma. Workers deserted the fort in order to seek their fortunes. You and your family will enjoy stepping back in time to experience firsthand the Gold Rush Era.

Governor's Mansion

The mansion was built in the late nineteenth century and was the official residence of the state's governor through the late 1960s. The tours of the residence give you a glimpse into California history and the many leaders that passed through the mansion doors.



There are also must-see landmarks that are just a short drive away. Here are some of the most interesting attractions.

The Sacramento Zoo and Fairytale Town

Established in 1927, the zoo is a pleasant surprise. It's only minutes from downtown and is well worth the trip. If you're traveling with children, don't pass up the opportunity to visit the zoo and Fairytale Town, which is just across the street.

Outdoor Recreation

The 23-mile American River Parkway is a biking/walking trail surrounded by natural, protected habitats, scenic bridges, acres of parks, fishing spots, and kayaking and tubing areas. White water rapids of every class are just minutes from Sacramento and white water rafting companies will deposit you directly into the parkway at the best spots.

Sacramento is rich in history and diversity and there's plenty to do during your stay. If you're adventurous, you may want to consider giving yourself more time to explore other regions of California, such as Lake Tahoe, Yosemite National Park, San Francisco, or the Napa wine country—they are all within a couple hours of Sacramento! No matter what you decide, we think you will enjoy your stay! ■



**IAAO 80th Annual International Conference
on Assessment Administration
August 24–27, 2014 • Sacramento, California
To register go to IAAO.org**

MEMBER ANNIVERSARIES—FEBRUARY

5 Years

David A. Adomatis, PPS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Judith A. Anderson, La Porte County, La Porte, IN

Keith R. Andziewicz, Maricopa County Assessor's Office, Maricopa, AZ

Khadajah B. Barkers, CMS, Harris County Appraisal District, Webster, TX

Meredith L. Bennett, Harris County Appraisal District, Houston, TX

Mary F. Carrico, Washington County, Springfield, KY

Angelica R. Cintron, CMS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Min Clyman, PPS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Jason W. Cockerill, Washington County Assessor's Office, Salem, IN

Deborah K. Corbari, Town of New Scotland, Slingerlands, NY

Andrew P. Cordas, Harris County Appraisal District, Cypress, TX

Brandon D. Danielson, RES, Saskatchewan Assessment Management Agency, Saskatoon, SK, Canada

Kristie L. Dressel, Center Township Assessor's Office, Crown Point, IN

Betty Etheridge, Williamsburg County, Kingstree, SC

Jamie H. Floyd, Williamsburg County, Kingstree, SC

Frank J. Gliha, Geauga County, Chardon, OH

Kenneth J. Hanney, RES, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Melanie G. Holt, Harris County Appraisal District, Houston, TX

Cheryl M. Horton, CMS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Richard B. Hyder, Mitchell County, Bakersville, NC

Kathleen Kelleher, Sacramento County Assessor's Office, Sacramento, CA

Jennifer L. Litewski, Zion Township, Zion, IL

Kevin D. Locklear, Durham County, Durham, NC

Jarrold K. Longman, St. Mary Parish, Franklin, LA

Holly C. McDonald, CMS, Harris County Appraisal District, Cypress, TX

James McDonald, III, Fulton County Board of Assessors, Atlanta, GA

Vincent J. McLaren, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Julie Medley, Carbon County, Price, UT

William G. Myatt, Barren County PVA, Glasgow, KY

Alan P. Myrick, Guilford County, Tax Department, Greensboro, NC

Phillip S. Nguyen, CMS, ConocoPhillips, Houston, TX

Thang Viet Nguyen, CMS, Harris County Appraisal District, Katy, TX

Pamela J. Pearsall, Yavapai County, Prescott, AZ

Dawn B. Perry, Durham County, Durham, NC

Stephanie A. Potter, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Alan W. Rapaport, RES, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Kathy L. Rhodes, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Danielle Simpson, Boulder County Assessor's Office, Boulder, CO

Marianne C. Smith, Spring Independent School District, Houston, TX

Ronald D. Spikes, Harris County Appraisal District, Pearland, TX

Janet V. Tinsley, Camp Central Appraisal District, Pittsburg, TX

Judith A. Trail, Cole County Assessor's Office, Jefferson City, MO

Marck K. Vachon, Thurston County Assessor's Office, Olympia, WA

Michael H. Vy, CMS, Harris County Appraisal District, Sugarland, TX

Leisa Weintraub, Tulsa County Assessor's Office, Tulsa, OK

Tana West, Deschutes County, Bend, OR

Lisa Woodman, Zion Township, Zion, IL

Jarrold A. Young, CMS, Harris County Appraisal District, Houston, TX

Linghui Zeng, CMS, Harris County Appraisal District, Houston, TX

10 Years

Jason L. Ambeau, Ascension Parish Assessor's Office, Donaldsonville, LA

Wilson T. Baggett, III, Berkeley County, Moncks Corner, SC

Timothy K. Bean, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Paul D. Campbell, Municipal Property Assessment Corporation, Pickering, ON, Canada

Michele C. Casandra, Town of Pelham, Pelham, NY

Robert A. Criddle, Town of Ogden, Spencerport, NY

Matthew A. Dingman, City of Farmington Hills, Farmington Hills, MI

Dana W. Glenn, Kittitas County, Ellensburg, WA

James R. Michael, RES, Palm Beach County Property Appraiser's Office, West Palm Beach, FL

Richard Moring, Fayette County Appraisal District, La Grange, TX

Donna T Murray, Richmond County, Augusta, GA

Melanie H Oglesby, Richmond County, Augusta, GA

Gus Tenhundfeld, Tyler Technologies, Inc., Moraine, OH

Marianne Welsch, Hancock County Assessor's Office, Garner, IA

Mary-Louise Willett, King County Department of Assessments, Seattle, WA

Michael Woolford, Monroe County, Monroe, MI

15 Years

Ben A. Abrams, CAE, TD Bank, N A, Bedford, NH

Carla D. Bishop-Higgins, Meritax, LLC, Indianapolis, IN

Eric J. Bjorn, Lake County Property Appraiser's Office, Tavares, FL

Mark S Boehnke, Bastrop Central Appraisal District, Bastrop, TX

Brenda J. Brittain, Morgan County, Martinsville, IN

Reva M. Brummett, Morgan County, Martinsville, IN

Dave Cook, Yakima County, Yakima, WA

Theresa Cox, Douglas County Assessor's Office, Castle Rock, CO

Jody C. Duncan, City of Martinsville, Martinsville, VA

Kathy D. Gillis, CAE, City of Edmonton, Edmonton, AB, Canada

Dan Goodwin, Ventura County Assessor's Office, Ventura, CA

Michael E. Gregorich, Nexus Group, Granger, IN

Greg V. Himes, Idaho State Tax Commission, Emmett, ID

Brad B. Hughes, Montrose County, Montrose, CO

Paul W. Huskinson, CAE, Town of Okotoks, Assessment Services, Calgary, AB, Canada

Bobby Joe Keith, Ohio County, Rising Sun, IN

Cris K. O'Neill, Cahill, Davis, and O'Neill, LLP, Los Angeles, CA

Dixie Packard, Hamilton County Assessor's Office, Indianapolis, IN

Jim Robinson, Harris County, Madisonville, TX

Todd W. Sleggs, Sleggs, Danzinger & Gills, Cleveland, OH

Scott Smajstrla, Nu Star Energy, San Antonio, TX

Kimbol B. Stroud, Franklin County Auditor's Office, Columbus, OH

Susan R. Swiers, Alachua County Property Appraiser's Office, Gainesville, FL

Kelly R. Tennant, Delaware County, Delaware, OH

Bradley J. Theien, City of Superior, Superior, WI

Vanessa Thomas, Forman, Hanratty & Montgomery, Ocala, FL

Charlie Tolbert, Prince William County, Real Estate Assessments, Woodbridge, VA

Monique J. Travis, Thomson Reuters, Beavercreek, OH

Raul S. Turrieta, Grant County Assessor's Office, Silver City, NM

Robin L Ward, Noblesville Township, Noblesville, IN

Eddie Whitworth, Camden County Assessor's Office, Camdenton, MO

Richard E. Williams, Tulsa County Assessor's Office, Tulsa, OK

20 Years

Texas Association of Assessing Officers, Austin, TX

James H. Ashburn, CAE, Sarasota County Property Appraiser's Office, Sarasota, FL

MaryChris Belair, Town of North Smithfield, North Smithfield, RI

Mark R. Brown, City of Canandaigua, Canandaigua, NY

Karen R. Bushart, Clark County PVA, Winchester, KY

Ted Droste, BS&A Software, Bath, MI

Marlene J Goodwin, AAS, Defiance County, Defiance, OH

B. Dale Hartzog, Bay County Property Appraiser's Office, Panama City, FL

Dennis A Jagla, Nunda Township/McHenry County, McHenry, IL

Jeffrey D Kelley, Webster County, Dixon, KY

Diann H Lulis, City of Grosse Pointe, Grosse Pointe Park, MI

Andree C. Reese, Orleans Parish Assessor's Office 5th M D, New Orleans, LA

Paul N Rose, Jackson County, Mc Kee, KY

Dan M. Sowell, Bay County Property Appraiser, Panama City, FL

Eddie S. Tamme, Boyle County, Danville, KY

25 Years

Elizabeth A Bowdoin, Town of Hermon, Bangor, ME

Peter L. Davis, KDOR Property Valuation Division, Topeka, KS

Christopher T. Kain, Addison Township, Addison, IL

John Phillip Moore, Dawson County, Lexington, NE

Nicholas Morabito, Town of East Rochester, East Rochester, NY

Andrea Nilon, Town of Chester, Pine Bush, NY

Joseph H. Ravitz, J Ravitz Associates, Cape May Court House, NJ

Keith M Willnauer, Whatcom County Assessor's Office, Bellingham, WA

David J. Zachem, Zachem & Associates, Inc, St Petersburg, FL

30 Years

Kathy A. Croker, Buena Vista County, Storm Lake, IA

Bruce E. Davis, Missouri State Tax Commission, Jefferson City, MO

Gary E. Dustman, Henry County Assessor, Mt Pleasant, IA

Tom Garcia, Jr, Sandoval County, Bernalillo, NM

Everett L. Martin, Cheshire, MA

Timothy R. Sizemore, Henrico County Assessment Division, Richmond, VA

Matthew J. Zurowick, Town of Yarmouth, South Yarmouth, MA

35 Years

Robert J. Gloudemans, Almy, Gloudemans, Jacobs, & Denne, Phoenix, AZ

65 Years

Institute of Municipal Assessors of Ontario, Richmond Hill, ON, Canada

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For more information go to
IAAO.org.



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DIRECTOR- REAL ESTATE ASSESSMENT

**Orange County Property Appraiser,
Orlando, FL**

The Orange County Property Appraiser, an independently-elected constitutional office located in the City of Orlando, Orange County, FL, is seeking Candidates for the position of Director—Real Estate Assessment. Primary duties of this position includes, but is not limited to, managing, directing and overseeing the personnel, policies, and procedures within the Real Estate Assessment Department as well as overseeing valuation techniques, statistical analysis, and calibration of computer models to accurately reflect the current market value of all real property within Orange County. In addition, the Director shall assist and coordinate the legal efforts for all value-related litigation within the Real Estate Assessment Department, to include appraisal reports for courtroom presentation and testimony before the Value Adjustment Board or at trial. The Director is also responsible for providing input and assistance concerning the design, implementation, and maintenance of logistical support plans necessary to all new mass appraisal systems, including staff and training, design and control of input/output forms, and reporting formats.

The ideal Candidate shall hold at minimum, a bachelor's degree from an accredited college or university with major course work in business administration, public administration, real estate or related field, have at least ten (10) years of experience in a Property Appraiser's or Assessor's office at a supervisory or management level, and have earned at least one advanced professional designation (AAS, RES, SRA, CAE, MAI) or State Certified Appraiser or equivalent certification in appraisal. The ideal Candidate must also have the knowledge necessary to assist in development or utilization of computer programs that can improve the productivity and accuracy of the Department and must have the ability to use various software programs to create sales ratio studies for evaluation of values in preparation of the annual tax roll. Ad-

ditional information may be found at the IAAO Jobseekers website at IAAO.org. Interested applicants are encouraged to email Sandra Swartzlander at sswartzlander@ocpafl.org.

COMMERCIAL MANAGER— REAL ESTATE ASSESSMENT

**Orange County Property Appraiser,
Orlando, FL**

The Orange County Property Appraiser, an independently-elected constitutional office located in the City of Orlando, Orange County, FL, is seeking Candidates for the position of Commercial Manager—Real Estate Assessment. Primary duties of this position include assisting in the preparation of goals and objectives for the Commercial Division of the Real Estate Assessment Department, establish and clearly communicate priorities and evaluate workloads to ensure completion of required appraisals and field work in a timely and accurate manner, and supervise, counsel, and evaluate subordinates relative to job performance. In addition, the Commercial Manager is responsible for establishing an annual timetable that will result in the gathering of needed data for all new construction and additions, as well as a physical review of an appropriate number of existing properties to ensure compliance with legal requirements. The Commercial Manager is also responsible for the management and coordination of valuation of all theme park related real property.

The ideal Candidate shall hold at a minimum, a bachelor's degree or higher from an accredited college or university and have between seven (7) and ten (10) years of experience in a Property Appraiser's office or equivalent, three (3) of which must have been in a supervisory or management role. Commercial Review experience is preferred. The ideal Candidate shall also have earned advanced professional designation (AAS, RES, SRA, CAE, MAI) or State Certified Appraiser or equivalent certification in appraisal. Attendance of classes or completion of Certified Public Manager (CPM) program is preferred. The ideal Candidate must also have the knowledge necessary to assist in development

or utilization of computer programs that can improve the productivity and accuracy of the Department and must have the ability to use various software programs to create sales ratio studies for evaluation of values in preparation of the annual tax roll. Additional information may be found at the IAAO Career Center Jobseekers website at IAAO.org. Interested applicants are encouraged to email Sandra Swartzlander at sswartzlander@ocpafl.org.

ASSISTANT ASSESSOR

**Mecklenburg County,
Charlotte, North Carolina**

This position is responsible for leading the Real Property Division of the Mecklenburg County Assessor's Office. The incumbent serves as Assistant Assessor, and in this capacity is charged with leading the County-wide appraisal, revaluation programs, and current project management over the Revaluation Review project on-going. The Assistant Assessor performs administrative, professional, and executive work planning, organizing, and managing the Real Property Division (appraisal and assessment activities). Assists the Assessor in the overall supervision of the department, overseeing a variety of tasks, with emphasis on the daily operational activities in Real Property and coordination of assessment activities with the Land Records Manager. The Assistant Assessor implements policies, oversees and manages supervisors and provides direction regarding respective programs and services.

Qualifications:

The successful candidate will possess a B.S. in Economics, Finance, Business Administration, Management, Public Administration or related field, plus 8 years of property taxation and real property appraisal experience, to include supervisory experience with successful management and leadership in one or more revaluation projects while working for either a contractor and/or governmental agency. Certification in one or more of the following is required: IAAO real property designation (CAE or RES), or similar/equivalent organi-

zation real property designation (ex. MAI or SRA), or state certified real estate appraiser.

Min Education: BA/BS/Undergraduate

Min Experience: 7–10 Years

Required Travel: 0–10%

To apply please go to: <http://charmec.org/mecklenburg/county/HR/Pages/ApplyOnline.aspx>

Closing Date: 2/26/2014

COMMERCIAL APPRAISAL SUPERVISOR

Charleston County Government, North Charleston, South Carolina

This position primarily manages the work of the commercial appraisers who are responsible for establishing value of commercial real property for ad valorem tax purposes. Management of residential appraisers or other staff is limited but may occur. The Commercial Appraisal Supervisor must monitor a number of appraisal and administrative tasks performed by commercial appraisal staff. Specific duties performed by the Commercial Supervisor may include but are not limited to:

- 1) training new commercial appraisers and coaching/mentoring the development of existing staff
- 2) developing and testing commercial computer models to produce mass appraisal commercial property values via the income and sales approaches,
- 3) handling taxpayer inquiries,
- 4) monitoring productivity,
- 5) ensuring that office and legal deadlines are met
- 6) reviewing commercial and residential appraisals for appeal and litigation purposes,
- 7) completing employee performance evaluations. A valid SC driver's license or the ability to obtain one upon acceptance of the position is required.

Min Education: BA/BS/Undergraduate

Min Experience: 7–10 Years

Required Travel: None

Salary: \$56,492

Salary–High: \$85,508

To apply please go to: <http://charmec.org/mecklenburg/county/HR/Pages/ApplyOnline.aspx>

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Calendar of Events

Local • Regional • International

North Carolina Tax Collectors' Association

2014 NCTCA Spring Conference

April 27–May 2, 2014

Renaissance Hotel, Asheville, NC

www.sog.unc.edu/node/1329

Florida Chapter of IAAO

27th Annual Conference

April 30–May 2, 2014

Fort Lauderdale, Florida

www.fciaao.org/

Northeastern Regional Association of Assessing Officers

Annual Conference

May 18–21, 2014

Atlantic City, New Jersey

www.nraao.org/

North Central Regional Association of Assessing Officers

Annual Conference

June 6–8, 2014

Deadwood, South Dakota

Arkansas Assessors Association

Summer Meeting

June 11–13, 2014

Rogers, Arkansas

International Property Tax Institute

9th Annual Mass Appraisal Valuation Symposium

June 18–19, 2014

Calgary, Alberta, Canada

www.ipti.org/

National Association of Counties

79th Annual Conference

July 11–14, 2014

New Orleans, Louisiana

www.naco.org/meetings/participate/NACoAnnual

Maine Association of Assessing Officers

Annual Fall Conference

September 10–12, 2014

Sebasco Estates, Maine

International City/County Management Association

100th Annual Conference

September 14–17, 2014

Charlotte, North Carolina

icma.org/en/icma/events/conference/welcome

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

Alberta, Canada

Kristin Morrissey
Teresa Young
Melissa Zayac

British Columbia, Canada

Laura Schwagele

Manitoba, Canada

Richard Sherrin

Newfoundland and Labrador, Canada

Jeff Micheal Walsh

Nova Scotia, Canada

Sandra Conrad
Anne Crocker
Katherine Glenjen
Krista McNair
Dave J. Penny
Hilton A. Reddick
Michael B. Tupper
Renee A. Walker

Ontario, Canada

Joe Barbeito
Deborah Burton Hebbes
Stephen Davis
Sarah Davis
Nadia Frances Futa
Mark B. Joyce
Ewa Kata

Saskatchewan, Canada

Melissa L. Barr
Julianne Bowers
Susanna M. Hadi
Randy J. McKay

Arizona

Kevin M. Biggers
John G. Bonnie
Jill DeNise
April L. Feliciano
Shawn M. Fly
Douglas Hagen
Brian A. Johnson
Eric J. Larson
Holly E. McGuire
Michelle G. Milton

Monica E. Neira
Terri L. Silas

Arkansas

Matthew Cory Bloesch
Teresa R. Campbell
Mark Alan Chiaro
Robert E. Clay
Katie M. Doyle
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Marlo Lynn Hurley
LaRon Shane Johnson
Jamie D. Kirk
Cyerce D. Marti
Lawrence B. Matlock, Jr
Nichole S. Mouton
Jayme C. Nicholson
Craig P. O'Brien
Ronald K. Pack
Kevin Pruett
Karl S. Reynolds
Samuel Roller
Jennifer Corie

Scarborough

Michael D. Shepherd
Jovan D. Thomas
Tony Vestal
Jonathan L. Waters
Roger C. Williams, Jr

Connecticut

Francis Gregory Hayes

Florida

Sandra Aganovic
Dawn D. Benjamin
William R. Bozenhard
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Mary K. Chandler
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Randall F. Munro
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Longino Rodriguez
Ryan K. Smith
Ronald L. Sullivan, Sr
Charles H. Tompkins
Dena L Westcott

Georgia

Wendy Kraemer
Lynn Monsalvatge
Kevin Warren

Idaho

Margie A. Woolf

Illinois

Joseph R Dauderman
Brian D. Tiesman

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Dawn S. Abrams
Stephen W. Fields
Heath A. Stuard

Iowa

Scott R. Anderson
Tony Miller
Billie Joe Selby
Michael J. Steinmeyer

Kansas

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Laurie L. VandenBerg

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Michael James Cebulla
Patricia A. Ecker
Timothy A. Graul, Jr

Mississippi

Amber M. Fox Picard
Hope Moore Herrington
Adriane D. Odom
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New Hampshire

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Christine M. Cruz
Lawrence D. Griego
Antonio Feliciano Montoya
Anthony Rodriguez
George A. Tyrrell
Albert Ugas

New York

Karen M. Van Wagenen

North Carolina

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Christopher K. Ellis
Shauna Lynne Everhart
Tammy S. Hemby
Rebecca Hunsey
Kyle H Knight
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Larry Pike

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Kendra Rafie
Karen C. Robinson
S. Kegan Silver
Thomas E. Smith, Jr
Karen Sprion
Rebecca H. Thompkins
Michele S. VanHorn
Clint D. VanHoy
Tammy Hicks Walker
Rena Williams
Daniel A. Williams

Ohio

Damon Lamont Watkins

Oklahoma

Gregory L. Harmon

Oregon

Nathaniel R. Combs

Rhode Island

Denise Cosgrove

South Carolina

Lawana K. Schulze

Tennessee

Gary R. Wilburn

Texas

Lisa A. Abram
Howard Andrew Angell
H. Glendale "Bud" Black, Jr
Eartha L. Courtright
William J. Gould, Jr
Brenda D. Halbert
Roderick Frank Hauserman
Rena S. Hemphill-Bennett
Jennifer Gail Jackson
Dirk J. Koenings
Mark M. Smith
Alex T. Ton

Monte Jo Walker
Ashley D. Watts

Utah

Don G. Chavis
Monica Dolan

Vermont

Charles R. Mason
Cheryl S. Tudhope

Virginia

Jeremy Adams
Brian Ho
Janet N. Jones
Andrew J. King
Brian Mazer
Nancy M. Patchan
Cristina Scalise
Bruce P. Smith
Emily Smith
John Stevens
Brandon M. White
Jorge M. Yabar
Barbara L. York

Washington

Brent W. Daum
Jeff E. Erickson
Jane E. Sneeringer

Wisconsin

Gary Kohlenberg

BY LOCATION

ALABAMA

101—Fundamentals of Real Property Appraisal
Montgomery, September 15–19, 2014
The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

ARKANSAS

101—Fundamentals of Real Property Appraisal
Little Rock, March 24–28, 2014

102—Income Approach to Valuation
Little Rock, April 7–11, 2014

402—Tax Policy
Little Rock, May 19–23, 2014

201—Appraisal of Land
Little Rock, September 8–12, 2014

300—Fundamentals of Mass Appraisal
Little Rock, November 17–21, 2014
The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Clea Hardy 501/324-9104

FLORIDA

101—Fundamentals of Real Property Appraisal
Tallahassee, March 24–28, 2014

112—Income Approach to Valuation II
Tallahassee, March 24–28, 2014

331—Mass Appraisal Practices and Procedures
Tallahassee, March 24–28, 2014

600—Principles & Techniques of Cadastral Mapping
Tallahassee, March 24–28, 2014
The FL Department of Revenue, Property Tax Oversight sponsor the offerings listed above. For more details, contact Meghan Miller 727/588-6856 or via e-mail, millerm@dor.state.fl.us

INDIANA

400—Assessment Administration
Nashville, March 3–7, 2014
Nexus group sponsors the offerings listed above. For more details, contact Jeff Wuensch 317/753-0005.

KANSAS

300—Fundamentals of Mass Appraisal
Wichita, May 19–23, 2014

191—National USPAP 7-Hour Update
Wichita, September 29, 2014
The Sedgwick County Appraisers Office sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.

102—Income Approach to Valuation
Olathe, May 12–16, 2014

300—Fundamentals of Mass Appraisal
Olathe, June 2–6, 2014

331—Mass Appraisal Practices and Procedures
Olathe, August 18–22, 2014

201—Appraisal of Land
Olathe, September 8–12, 2014
The KC Chapter of IAAO sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.

LOUISIANA

101—Fundamentals of Real Property Appraisal
Baton Rouge, February 17–21, 2014

500—Assessment of Personal Property
Baton Rouge, February 17–21, 2014

600—Principles & Techniques of Cadastral Mapping
Baton Rouge, February 17–21, 2014

102—Income Approach to Valuation
Baton Rouge, April 7–11, 2014

112—Income Approach to Valuation II
Baton Rouge, May 19–23, 2014

400—Assessment Administration
Baton Rouge, May 19–23, 2014

601—Cadastral Mapping: Methods & Applications
Baton Rouge, May 19–23, 2014

151—National USPAP
Baton Rouge, June 16–18, 2014

151—National USPAP
Baton Rouge, June 18–20, 2014
The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charles Henington 318/226-6711.

MISSISSIPPI

151—National USPAP
Pearl, March 10–12, 2014

500—Assessment of Personal Property
Starkville, March 17–21, 2014

101—Fundamentals of Real Property Appraisal
Jackson, May 19–23, 2014
The Mississippi State University Extension sponsor the offerings listed above. For more details, contact Jason Camp 662/325-3141 or jasonc@ext.msstate.edu

MISSOURI

102—Income Approach to Valuation
Springfield, February 24–28, 2014
The Missouri State Assessors Association sponsor the offerings listed above. For more details, contact Wendy Nordwald 636/456-8885, Ext. 350.

101—Fundamentals of Real Property Appraisal
Blue Springs, March 24–28, 2014

400—Assessment Administration
Blue Springs, July 14–18, 2014

402—Tax Policy
Blue Springs, October 6–10, 2014
The KC Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307

NEW HAMPSHIRE

102—Income Approach to Valuation
Concord, May 12–16, 2014

101—Fundamentals of Real Property Appraisal
Concord, July 14–18, 2014
The New Hampshire Association of Assessing Officials sponsor the offering listed above. For more details, contact Renee Fisher 603/230-5958.

NEW YORK

201—Appraisal of Land
Ithaca, July 14–18, 2014
The New York State Chapter of IAAO sponsor the offering listed above. For more details, contact Thomas Frey 845/798-4991.

NORTH CAROLINA

500—Assessment of Personal Property
Asheville, April 7–11, 2014
The North Carolina Association of Assessing Officers sponsor the offering listed above. For more details, contact Marcus Kinrade 919/856-7107.

101—Fundamentals of Real Property Appraisal
Chapel Hill, March 17–21, 2014

311—Residential Modeling Concepts
Chapel Hill, June 23–27, 2014

400—Assessment Administration
Chapel Hill, August 18–22, 2014
The School of Government sponsor the offering listed above. For more details, contact Carolyn Sands Boggs 919/966-4157.

OHIO

402—Tax Policy
Findlay, April 7–11, 2014

101—Fundamentals of Real Property Appraisal
Logan, May 12–16, 2014

112—Income Approach to Valuation II
Delaware, May 19–23, 2014

102—Income Approach to Valuation
Alliance, July 7–11, 2014

201—Appraisal of Land
Moraine, October 27–31, 2014
The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997 or OhioAdValorem@neo.rr.com.

TENNESSEE

151—National USPAP
Brentwood, April 8–10, 2014

102—Income Approach to Valuation

Brentwood, April 21–25, 2014

400—Assessment Administration

Brentwood, June 2–6, 2014

300—Fundamentals of Mass Appraisal

Brentwood, July 7–11, 2014

101—Fundamentals of Real Property Appraisal

Knoxville, August 11–15, 2014

112—Income Approach to Valuation

Brentwood, September 8–12, 2014

600—Principles & Techniques of Cadastral Mapping

Brentwood, November 3–7, 2014

201—Appraisal of Land

Brentwood, November 17–21, 2014

The Comptroller of the Treasury, Division of Property Assessments sponsor the offering listed above. For more details, contact James Woodyard 615/401-7789 or Cristi Moore 615/401-7774.

TEXAS

101—Fundamentals of Real Property Appraisal

Houston, April 21–25, 2014

102—Income Approach to Valuation

Houston, September 8–12, 2014

400—Assessment Administration

Austin, October 6–10, 2014

101—Fundamentals of Real Property Appraisal

Austin, October 13–17, 2014

300—Fundamentals of Mass Appraisal

Austin, November 10–14, 2014

331—Mass Appraisal Practices and Procedures

Houston, November 3–7, 2014

102—Income Approach to Valuation

Austin, December 8–12, 2014

112—Income Approach to Valuation II

Houston, December 8–12, 2014

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

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

February 17–21, 2014, Louisiana (Baton Rouge)

March 17–21, 2014, North Carolina (Chapel Hill)

March 24–28, 2014, Florida (Tallahassee)

March 24–28, 2014, Arkansas (Little Rock)

March 24–28, 2014, Missouri (Blue Springs)

April 21–25, 2014, Texas (Houston)

May 12–16, 2014, Ohio (Logan)

May 19–23, 2014, Mississippi (Jackson)

July 14–18, 2014, New Hampshire (Concord)

August 11–15, 2014, Tennessee (Knoxville)

September 15–19, 2014, Alabama (Montgomery)

October 13–17, 2014, Texas (Austin)

Course 102—Income Approach to Valuation

February 24–28, 2014, Missouri (Springfield)

April 7–11, 2014, Arkansas (Little Rock)

April 7–11, 2014, Louisiana (Baton Rouge)

April 21–25, 2014, Tennessee (Brentwood)

May 12–16, 2014, Kansas (Olathe)

May 12–16, 2014, New Hampshire (Concord)

July 7–11, 2014, Ohio (Alliance)

September 8–12, 2014, Texas (Houston)

December 8–12, 2014, Texas (Austin)

Course 112—Income Approach to Valuation II

March 24–28, 2014, Florida (Tallahassee)

May 19–23, 2014, Ohio (Delaware)

May 19–23, 2014, Louisiana (Baton Rouge)

September 8–12, 2014, Tennessee (Brentwood)

December 8–12, 2014, Texas (Houston)

151—National USPAP

March 10–12, 2014, Mississippi (Pearl)

April 8–10, 2014, Tennessee (Brentwood)

June 16–18, 2014, Louisiana (Baton Rouge)

June 18–20, 2014, Louisiana (Baton Rouge)

191—National USPAP 7-Hour Update

September 29, 2014, Kansas (Wichita)

Course 201—Appraisal of Land

July 14–18, 2014, New York (Ithaca)

September 8–12, 2014, Kansas (Olathe)

September 8–12, 2014, Arkansas (Little Rock)

October 27–31, 2014, Ohio (Moraine)

November 17–21, 2014, Tennessee (Brentwood)

Course 300—Fundamentals of Mass Appraisal

May 19–23, 2014, Kansas (Wichita)

June 2–6, 2014, Kansas (Olathe)

July 7–11, 2014, Tennessee (Brentwood)

November 10–14, 2014, Texas (Austin)

November 17–21, 2014, Arkansas (Little Rock)

311—Residential Modeling Concepts

June 23–27, 2014, North Carolina (Chapel Hill)

331—Mass Appraisal Practices and Procedures

March 24–28, 2014, Florida (Tallahassee)

August 18–22, 2014, Kansas (Olathe)

November 3–7, 2014, Texas (Houston)

400—Assessment Administration

March 3–7, 2014, Indiana (Nashville)

May 19–23, 2014, Louisiana (Baton Rouge)

June 2–6, 2014, Tennessee (Brentwood)

July 14–18, 2014, Missouri (Blue Springs)

August 18–22, 2014, North Carolina (Chapel Hill)

October 6–10, 2014, Texas (Austin)

Course 402—Tax Policy

April 7–11, 2014, Ohio (Findlay)

May 19–23, 2014, Arkansas (Little Rock)

October 6–10, 2014, Missouri (Blue Springs)

Course 500—Assessment of Personal Property

February 17–21, 2014, Louisiana (Baton Rouge)

March 17–21, 2014, Mississippi (Starkville)

April 7–11, 2014, North Carolina (Asheville)

600—Principles & Techniques of Cadastral Mapping

February 17–21, 2014, Louisiana (Baton Rouge)

March 24–28, 2014, Florida (Tallahassee)

November 3–7, 2014, Tennessee (Brentwood)

601—Cadastral Mapping: Methods & Applications

May 19–23, 2014, Louisiana (Baton Rouge)



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It is with great pleasure and excitement that I announce the most fantastic year IAAO has attained in membership growth since 2008. Drumroll please...worldwide membership in the organization as of December 31, 2013 reached upward of 7,446 members! The last time IAAO hit a membership level this impressive was five years ago in 2008 when 7,485 members were recorded in the books. IAAO has many friends both near and far.

And IAAO truly is an international organization. Each year our membership grows through new involvement with our existing members and new members now reflected in 25 countries around the world including Albania, Australia, Bahamas, Barbados, Canada, China, Greece, Grenada, Hong Kong, Iceland, Ireland, the Republic of Korea, Latvia, Mauritius, the Netherlands, New Zealand, Pakistan, the Philippines, Romania, South Africa, Spain, Thailand, Turkey, the United Kingdom, and Zambia.

So what inspired 967 new members to join IAAO in 2013? Perhaps it was an overwhelming desire for career advancement through IAAO education courses, or the attainment of one (or more) of the five prestigious IAAO designations including the Certified Assessment Evaluator (CAE); the Residential Evaluation Specialist (RES); the Cadastral Mapping Specialist (CMS); the Personal Property Specialist (PPS); and the Assessment Administration Specialist (AAS). Perhaps it is having 24/7 access to download documents from the IAAO Online Catalog, *LibraryLink*, or receiving *Fair & Equitable* monthly for timely information and industry-related news. Whatever the reason, I offer a heartfelt welcome to these new members of the IAAO community!

You may hear a lot about the constant need for membership growth, especially from me and the IAAO Membership Services Committee. Recruiting new members into the association is im-

portant but retaining of our valuable existing members is just as important. A second drumroll please...the membership retention rate for IAAO as of December 31, 2013 was 90.4%. Having worked in nonprofit association management for more than 30 years, I know that a normal association retention rate is in the eighty percentile range, which is where IAAO was at as recently as 2011 (87%); to break the ninety percentile is not only rare in today's tough economic times, it is also fantastic! IAAO has only slipped once into the eighty percentile retention range in the past five years; this says a lot about IAAO programs and services and it says even more about its members and how they perceive the value of belonging in IAAO.

For those members who stuck with IAAO another year, a heartfelt thank you! And, just a reminder since I'd like to see you retain your IAAO membership this year, if you haven't done so already, don't forget to pay your 2014 IAAO membership dues; two invoices have been sent to you in the mail. An easy way to pay your membership dues is to do so online via the new IAAO website or give us a call and we'll gladly accept your credit card payment over the telephone.

This year, we are offering members something new. Soon you will be mailed the new IAAO *Member Resource Guide*. It is a compendium of programs and services available to you, the member. I encourage you to take time to review this piece and let it serve as a memory refresher of all of the many benefits and services you can take advantage of by being a member of IAAO. Not only does the Guide serve as a benefits reminder, it can also be used as a great membership recruitment tool and a support piece to show your office the return on investment they get by supporting your membership in IAAO.

Finally, as you may have seen in the January issue and this issue of *F&E*, IAAO is celebrating its 80th anniversary—

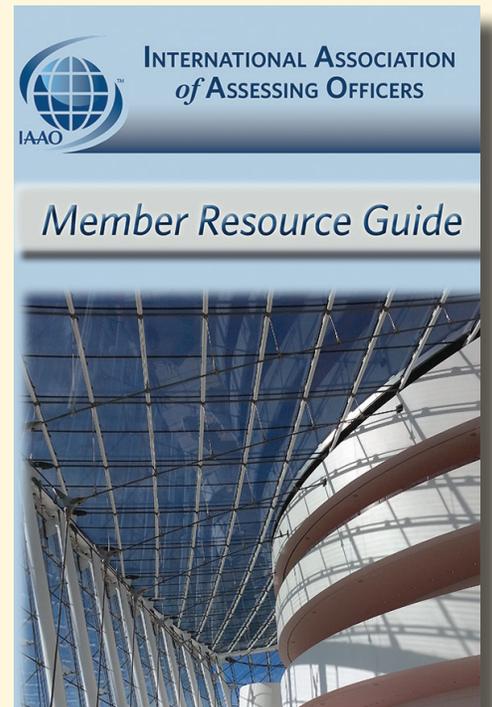
truly 80 years of excellence in assessment administration.

In conjunction with this special anniversary year, we are throwing a party and you're invited to join in the celebration where IAAO will be handing out gifts! We will recognize members that recruit new members each month; the more members you recruit, the more opportunities you have to be chosen to receive an anniversary gift. The big 80th anniversary gift—a big cash giveaway—will be conducted at the 80th annual conference in Sacramento, California, in late August. I hope you will participate in the celebration by recruiting more members.

Thank you so much for your membership in IAAO.



Robin Parrish
Membership Director



Coming soon, the new IAAO *Member Resource Guide*



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