The Digital Pen—An Economical Tool for Appraisers

Rob Turner
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Contents

Feature Articles
3 The Digital Pen—An Economical Tool for Appraisers
Rob Turner
8 Navigating Legislation Challenges
Osvaldo Morales

Columns
2 From the President
7 Legal Trends
12 Answers from AssessorNET
37 Director’s Forum

Departments
10 New Members
14 Congratulations New Designees
20 IAAO Library—New Materials List, Quarter 4, 2011
26 In the News
30 Where Do You Read F&E?
31 Education Calendar
32 Classified Ads
36 Member Anniversaries

Special Sections
16 Preliminary Election Results
18 Requests for Proposals
24 Call for Presentations

Spotlights
15 60 Years of Professional Designations
Leann Ritter
23 IAAO Rep of the Month—Susan Ripley, Idaho
David Wayne Reed
27 IAAO Spotlight—Oklahoma Chapter
Jeffery Spelman, CAE

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From the President
Debra Asbury

Dear IAAO Members,

I would like to express my appreciation to Past President Bruce Woodzell and the 2011 Executive Board for their careful stewardship of IAAO assets and resources during the past year. The association builds upon its successes, and IAAO is clearly doing something right because we continue to expand services and provide new benefits to members.

I am excited about the prospects for the coming year. Education is at the forefront of our efforts, and online course offerings continue to be developed. By providing affordable education, IAAO acknowledges current economic conditions and provides solutions that meet the needs of members and nonmembers alike. IAAO will continue this focus in 2012 and beyond. Online learning is rapidly becoming a fixture in IAAO education as we adapt to the world around us and refine our offerings to satisfy our constituents’ demand for learning choices.

Expanding our relationships with chapters and affiliates also continues to be a focus. We made great progress in 2011, including approval of a new Chapters and Affiliates Committee, and I expect to advance these efforts further in 2012. Chapters and affiliates continue to express interest in IAAO officers attending events and learning more about the specific needs and interests of these groups.

On the international front, there is strong interest in IAAO standards, textbooks, and educational resources. Many countries are seeking to better understand and apply established property tax policy and administrative concepts that have long been practiced in the United States, Canada, Australia, and elsewhere. IAAO can play a critical role in helping interested countries implement policies, practices, and technologies that will meet their needs in the coming years.

With the transition to the New Year, it is important to recap decisions from the November 2011 board meeting. The following are the most significant decisions made by the Executive Board:

- The Accredited Membership Program (Stand Out in the Crowd) continues to be supported as a benefit to members.
- The Fundamentals of Ratio Study Workshop (#452) will be available after January 1, 2012.
- The International Special Committee has been approved to continue in 2012, and IAAO has created an International Scholarship Fund to assist members who must travel long distances to attend IAAO events.
- An increase in the National Scholarship Fund was approved at the recommendation of the Budget Committee.
- The Budget Committee increased the amount budgeted for the curriculum development fund.
- The Councils & Sections Committee was restructured to improve its viability and value to members.

(continued on page 11)
Since 2006, our field appraisers in the Hillsborough County, Tampa, Florida, Property Appraiser’s Office have been using digital pen technology for data collection in the field. Digital pens, along with their preprinted forms, are easy to use for speedy data backup, searching, sharing, and analysis. A digital pen, a Sharpie®-size pen that captures the handwriting strokes of a user, is inserted into a port that converts information into digital data, enabling the data to be automatically uploaded to a computer, displayed on its monitor, and then verified.

Getting Started
The shift to this technology was caused by a construction boom beginning in 2004, which became a challenge for staff appraisers who were collecting data for assessment purposes. The annual volume of new construction kept growing at unprecedented rates. This growth created a huge workload for appraisers and increased the amount of data that then needed to be entered into the computer-assisted mass appraisal (CAMA) system. This great volume of work resulted in a logjam of information, because the data have to be manually keyed into our Manatron CAMA system.

In exploring solutions to remedy the backlog, we examined several options. We considered laptop/tablet technology but deemed it expensive and difficult to handle in daily use. Another option we considered was digital pen technology, in which field appraisers use the pens to collect data and download it directly into the CAMA system. This direct path of data capture is designed to avoid the previous two- to three-step process, which involved data being handled a second time by a person entering the data into the CAMA system and verifying the data again as necessary. Another advantage to this technology is that data are captured much faster. Previously, it could take weeks before data were updated on the system.

We were introduced to the digital pen technology in March 2006. A Tampa vendor, Rover Ink, provided a demonstration of the product. The pen is based on optical recognition technology and records what is written using a specially designed form.
How It Works
The Destiny io2 digital (formerly Logitec) pen uses proprietary technology developed by and licensed from Anoto Group. The pen dock contains an ink pen, a digital imaging device, a processor to digitize the optical information, and memory to store the data for subsequent upload to an office workstation (see figure 1). The pen is battery-powered and has a Bluetooth transceiver for wireless transmission of data to Bluetooth-enabled devices. The Bluetooth capability can be used to send data to cellular phones for transmission, but Hillsborough County has not used this feature.

Our data are uploaded through the pen dock (see figure 2), which accesses data stored on the pen through a physical connection and transfers the data to a workstation using a USB connection. The dock also serves as a recharging station for the pen batteries.

The pen is used on a special surface covered with a proprietary dot pattern that allows the pen sensor to identify its relative position on the surface (see figure 3). The dot pattern can be applied to many different surfaces to meet specific needs. In Hillsborough County the surface is a custom form tailored to the office’s data collection needs.

Vendor software is then used to interpret the data captured by the pen.

Next Steps
We were impressed with the capability of the technology and decided to pursue it further. We checked with the CAMA vendor about the compatibility of the pen with our CAMA system and then initiated a pilot program. First, a new form was needed that would allow appraisers to record the information from a specific portion of the property record card (see figure 4). A new form was designed based on the field work forms and the actual property record card produced by the CAMA system. It was apparent from the beginning that the pen would not work for every aspect of data collection. Not everything that needed to be drawn and traversed was adaptable to the pen. However, the pen was applicable for structural element changes, miscellaneous items, property condition, and updates.

Second, it was obvious that the pens had a high degree of letter and number formation sensitivity. Pen sensitivity is adjustable to a point, but all
users must form letters and numbers in the same manner. A simple user manual was developed and provided to all users with instructions on correct and consistent letter and number formation.

**Pilot Program**

The pilot program started with actual use of the pens in the field. Initially data were collected by both the pen and manually on the record card. The data were manually entered during this first phase of the pilot program. At first, many pen users had a high error count. Work was verified by a group leader. Within weeks, users became familiar with the pen, and the work product improved rapidly. A few staff members required individual coaching on letter and number formation but responded positively in a short time. The pilot program lasted approximately six months, and as users became more confident with the pens, the duplicate step of collecting the data on the record card was phased out. At this point the error rate was extremely low, and the process of pen data collection became reliable.

Additional advantages of the pens are that they are reasonably priced and extremely durable—no pens have malfunctioned since 2006.

**Data Collection and Verification**

Using digital pens for appraisal data collection is a three-step process. First, the pen is used in the field to record data on the standardized form.

In the second step, the data are downloaded to the port. In the third step, the data are verified from a verifier file. The verifier process highlights any letter or number errors in red. Most of the time, a highlighted error involves one letter and is easily corrected by using common sense. On occasion the reviewer may refer to the original form, which is turned in along with the pen.

Pens have a large capacity, up to 500 pages, so they can be used for several days between downloads. In Hillsborough County, our team leaders meet users in the field daily and collect pens and forms and exchange these for empty pens. This procedure keeps the process continual, efficient, and economical. It allows appraisers to continue gathering data and reduces driving trips to the office. Daily downloading also prevents a large buildup of work that has to be verified. Typi-
cally, verifying all the pens is completed quickly in about a half hour a day. All verified data are then downloaded into the CAMA system.

The Future
The office staff is currently exploring other applications for the digital pen, such as tracking agricultural properties and property tax exemption changes. Each of the five offices is equipped with ports for downloading the pens, another efficiency feature for team leaders. Since January 2007 the digital pen has been used for data collection on almost 100,000 properties.

Using the right tool for the job makes the task a much more effective and efficient endeavor. Assessing officials know that the accurate collection and update of property data is the most expensive but necessary part of the assessment business. Digital pen technology has proven to be a great asset for our jurisdiction.

Rob Turner is the Hillsborough County, Florida, Property Appraiser.
He is the President-Elect of IAAO and an active participant in IAAO meetings and committees.

In Memoriam
Russel L. Benoit, Sr.

Russel L. Benoit, Sr., 75, of Rayne, Louisiana, passed away on Tuesday, Nov. 29, 2011.

Benoit was a member of IAAO for the years 1985–2002 and 2008–2010, and he regularly attended the IAAO Annual Conference. He was also an active member of the Louisiana Assessor’s Association and served as President in 2004. In addition, he was a past member of the Louisiana Assessor’s Association Legislative Committee and Constitutional Committee, and was instrumental in passing several important pieces of legislation.

Benoit was elected to seven consecutive terms as Assessor for Acadia Parish beginning in 1983. He was known as a dedicated public servant, and was a proponent of embracing computer technology in the assessment profession.

Benoit is survived by his wife, Sue, and nine children, as well as 16 grandchildren and one great-grandchild. A funeral service was held Thursday, Dec. 1, 2011, at St. Joseph Catholic Church in Rayne, La. Please send personal condolences to the family at www.duhonfuneralhome.com.
Exemptions

A nonprofit retreat center offering yoga and meditation courses as well as spirituality-based counseling services did not qualify for a property tax exemption either as a charitable, educational, or religious organization, the Michigan appellate court has ruled. The decision affirmed the ruling of the Michigan Tax Tribunal.

The center was part of an international organization whose spiritual leader was located in London. According to the center’s mission statement, the group was dedicated to “provide support … to those who are suffering on any level and to assist those who seek inner knowledge and personal growth in the pursuit of peace, health, and happiness though meditation, yoga, and spiritual living.” To that end, the organization offered weekend retreats, yoga and meditation classes, spirituality discussion groups, and spirituality-based counseling sessions. The facility included guest rooms and meal service, a wooded area with walking paths as well as classrooms and meeting spaces.

The center did not meet the test for an educational facility, the court stated, quoting the tax tribunal’s findings, because its course offerings, unlike those of a university, do not relieve the educational burden of the state.

The center did not function as a religious organization, the court stated, because even though it promoted certain spiritual beliefs, it was at least equally involved in teaching practices such as yoga, meditation, and stress relief.

The center did not qualify as a charitable organization, the court stated, because its primary purpose was not one of charity. Although the center was organized as a nonprofit corporation and claimed to charge just as much as was needed to sustain operations, the court noted that its accommodations price schedule was similar to those of for-profit corporations. In addition, the center’s 15 percent cancellation fee for its weekend retreats did not speak to a charitable purpose, the court said.

In summary, the court said that to allow an operation such as the retreat center to qualify for a charitable exemption would, in effect, “expand the definition of charity beyond all bounds, in such a way that helping people with almost any mental activity would qualify as charity.” There is no indication, the court said, that the legislature intended to “expand the charitable exemption quite so broadly.”

(Self Realization Meditation Healing Centre v. Charter Township of Bath, Michigan Court of Appeals, No. 297475, June 21, 2011)

Fee-in-lieu Charges

Whether the charge was a fee or an illegal tax, a Rhode Island town did not have the authority to impose it without state legislative approval, the state’s supreme court has ruled. A lower court had found it was a fee and allowed the charge to stand.

The fee was part of the town’s attempt to increase its affordable housing units to the level mandated in newly enacted state legislation. The town passed an ordinance that required developers of new subdivisions to dedicate 15 percent of their project to affordable housing units. Alternatively, they could pay a fee of $200,000 in lieu of each affordable unit not built. This money would be placed in a town fund dedicated to building and rehabilitating low- and moderate-income housing. Payment was required before the town would approve a developer’s plans for construction.

The court explained that even though municipalities in Rhode Island have the authority under home rule provisions to decide matters of local importance, they are not permitted to legislate an issue of statewide concern. Fees-in-lieu of affordable housing fall into the latter category, the court said, because they are “conceptually analogous” to development impact fees or open space fees. Both these fees are regulated by state statute. The court reasoned that just as a development impact fee is intended to offset the cost to a community of the new public facilities required by growth, a fee-in-lieu of construction of affordable housing is intended to offset the impact of the development of nonaffordable housing. Likewise, a development impact fee is intended to implement a statewide policy goal of promoting orderly growth and development in the same way that a fee-in-lieu is intended as a strategy for implementing a statewide policy of increasing the availability of affordable housing.

While fees-in-lieu might ultimately prove to be a useful tool for achieving the goal of more affordable housing, the court said their imposition required legislative authorization so that "the instrument’s desirability and possible effects can be evaluated in the context of statewide affordable housing policy." Further, a statutory framework is necessary, the court said, "to provide specific guidance on the calculation, imposition, and use of such fees to ensure that they are reasonable and rationally related to local needs, as is the case with development impact fees and open space fees."

(North End Realty LLC v. Mattos, Rhode Island Supreme Court, No. 2009-93-Appeal, July 8, 2011)
Navigating Legislation Challenges
Osvaldo Morales

Property owners often view property taxes as a tremendous burden. However, property taxes make up a large part of a local government’s revenue. That being the case, there is often a sizable amount of back and forth debate that ultimately results in new legislation on a regular basis. Consequently, county property appraisers, assessors, and tax collectors are forced to deal with the ongoing challenges of complying with new obligations.

The changes that county property appraisers, assessors, and tax collectors must make to comply with new legislation range from very minor adjustments to major operational overhauls. Minor adjustments might require the county office to acquire a new signature or produce a state-mandated report, whereas major changes such as new calculations, exemption form generation, and new tax benefits may require the reprogramming of the technology that allows them to function effectively. Nevertheless, property appraisers, assessors, and tax collectors usually do not have a budget for updating their internal systems to comply with new legislation in the required timeframe.

This article discusses how property appraisers, assessors, and tax collectors can leverage the knowledge and expertise of their technology business partners (see figure 1) not only to achieve compliance but also to gain much-needed insight into the legislative trends occurring in other states.

Challenges

County officers have seen a number of legislative changes over the past few years. For example, in Florida they have had to deal with legislation on portability. The portability legislation states that if homeowners were older than a certain age and retired and they moved from one Florida county to another, they were entitled to take their ratio of exemption with them to the new county. Although this legislation may appear easy to implement, it requires a tremendous amount of communication among counties.

Without high levels of communication in place between the different county offices, the portability legislation could certainly have been abused by unscrupulous homeowners. For instance, a person who met the age criterion could have purchased a home with an extremely low value in one county so the tax exemption rate would be very high. That person could then move to another county and purchase a more expensive home, but retain the exact same exemption rate on the value of the original home to avoid taxation.

Some legislation, like House Bill 1010 in Texas, shifts the burden from one agency to another. Previously, the property appraisal office collected all the property data...
from neighboring counties, but with House Bill 1010 that responsibility shifted to the tax office. Now, the tax office must collect all these data from multiple counties in a very short timeframe. While the property appraisal office had four months to collect the data before certifying it, the tax office now only has two weeks to collect all the same data. Some states, such as California, Florida, Oregon, Texas, and Washington, have passed legislation limiting assessed value in an effort to protect individual residential property owners from market value escalation due to speculation. As a result, the property appraisal offices in those states must make sure that their processes are compliant.

When regulations like assessment value limits, Texas House Bill 1010, and portability legislation are approved, they most likely result in an unfunded mandate. Each county is expected to cover the cost of compliance. Unfortunately, because most counties have a set budget year after year, changes that are expected to take place in a short timeframe can present major challenges for these offices.

Penalties
Most county property appraisers, assessors, and tax collectors do not have the budget and staff needed to quickly implement the changes required to comply with new legislation. However, failing to make those changes can have significant consequences. Taxpayers or tax agents who are well-informed about property tax rules can quickly draw attention to noncompliance. Even worse, they can bring legal action against the county office for failure to comply. Sometimes that kind of legal action can come from an individual taxpayer, but more often than not it comes from the business community.

For example, if legislation were passed that entitled property owners to a 30 percent exemption for using solar and wind technology, commercial property owners and businesses that qualify would clearly want to take advantage of the exemption to realize a large savings. If the property appraisal office is not tracking the exemption or is unable to apply the exemption with its software system, it could be found to be noncompliant and therefore at risk for legal action. While this risk is certainly troublesome, the negative publicity that could result and the related fallout can create more public scrutiny and lowered trust in the county office, often requiring time and attention from resources the office cannot spare for damage control.

Partnering for Compliance
So, when dealing with small budgets and significant risk, how can county property officials manage to ensure compliance with the barrage of new legislation? For many, it involves turning to technology vendor partners. Because technology manages so much of what these offices are responsible for, the technology systems supporting those processes must be updated as the business rules change.

Because technology manages so much of what these offices are responsible for, the technology systems supporting those processes must be updated as the business rules change.

The ideal vendor partner for assisting a property appraiser, assessor, or tax collector in working through compliance challenges is one that is already proactively looking at pending legislation. That partner should have an internal group that closely monitors legislation being discussed at the state level. These vendors need to stay abreast of legislation that is in the pipeline and what changes may be in store from one year to the next so they are better prepared to comply with new legislative requirements.

For example, in the case of House Bill 1010, one technology vendor partner with a strong focus on monitoring legislation as it was drafted and worked its way through the approval process anticipated what would need to be done to ensure its clients’ compliance. The vendor began to create automated imports for all the vendors in Texas so that the cross-county communication that was being required could occur. Despite the fact that not all counties had the same vendor systems in place, this technology provider did what it needed to do to connect its system to other county systems.

Technology vendor partners must be able to anticipate the changes that are coming and work with clients to quickly and effectively adjust software systems to accommodate those changes. They should have a team that maintains regular contact with property appraisers, assessors, and tax collectors to be informed on how their current processes are working, the challenges they are facing, and the additional technology adjustments that might help them.

When negotiating terms with a prospective technology partner, county officials must ensure that the ongoing maintenance agreement includes a requirement for the vendor to stay current on legislation developments and effect necessary system changes in a timely manner. The contract should clearly state that the technology partner will ensure its system stays in compliance with state legislation, regardless of the changes that are needed. In states in which technology vendors already have a presence, they should also be willing to make necessary changes at no charge.
Extended Benefits of Partnering for Compliance

When partnering with a technology vendor to assist with compliance, county officials can enjoy significant additional benefits because many vendor partners work in various states across the country. As a result, they are privy to legislation that has already been passed in other states that may soon take effect in their state. And that vendor partner will likely already have a solution ready for clients’ use, creating a much smoother transition.

Even when legislation is not pending, the information that vendor partners gain by working with county officials in various states makes them very knowledgeable about industry best practices. That knowledge can be shared with other county officials so that the most efficient processes are in place.

Ongoing legislative changes make it difficult for property appraisers, assessors, and tax collectors to ensure compliance and minimize risk. However, since ongoing change is likely to be a way of life for the foreseeable future, county officials must find a way to meet those demands despite limited budgets and a lack of internal manpower. Partnering with a technology vendor that makes ensuring client compliance a priority in its standard contract can make all the difference. With these types of partnerships, technology supports business rules as soon as they go into effect, enabling property appraisers, assessors, and tax collectors to function effectively and meet compliance requirements.

Osvaldo Morales is the president of True Automation, a division of LPS. He has been providing expertise and leadership to the property appraisal and tax collection industry for more than 20 years.
New Hardship Grants were approved to provide assistance to IAAO members in need who wish to renew their membership.

The first board meeting of 2012 is scheduled for January 20–21 in Kansas City, Missouri. I will update you on the results of that meeting in a future F&E.

Other considerations affecting how we proceed in 2012 include financial recommendations made by the 2011 Budget Committee. This committee continues to recommend a path that is frugal and conservative. I agree that IAAO needs to remain on a conservative path as we evaluate how we can be of service to our members in the future. So far it is working, and that is good for all of us!

I would like to take a moment to mention the governor of my home state, Arkansas. In the November issue of Governing Magazine, Governor Mike Beebe was recognized as one of the top public officials in the nation. Governor Beebe also happens to be my boss. Personally, I think he is a great person who has been very supportive of my career and my involvement in IAAO.

I would be remiss if I failed to mention a couple of upcoming events. Leadership Days Spring is scheduled for February 24–25, 2012, in Kansas City, Missouri. IAAO committees are the lifeblood of IAAO. It will be interesting to see what this creative and dedicated community of volunteers comes up with to enhance the value of IAAO membership. If you have not previously volunteered, think about submitting your name for a future committee appointment. President-Elect Rob Turner will be considering these appointments as the year progresses. Now is the time to let him know of your interest in a fulfilling volunteer role with IAAO in 2013.

The GIS/CAMA Technologies Conference will take place March 12–15, 2012, in San Antonio, Texas. This conference provides an excellent opportunity for interacting with key vendors and reviewing best practices in the industry. I will be attending this unparalleled networking event, and I hope to see many of you there. As an added benefit, San Antonio is relatively warm in March.

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

Sincerely,

Debra Asbury

Famous quote from Arkansas:

I don’t micromanage anything in the state, except money.

—Governor Mike Beebe

<table>
<thead>
<tr>
<th>Event</th>
<th>Location</th>
<th>Dates</th>
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</thead>
<tbody>
<tr>
<td>Executive Board Meeting</td>
<td>Kansas City, Missouri</td>
<td>January 20–21, 2012</td>
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<tr>
<td>Leadership Days</td>
<td>Kansas City, Missouri</td>
<td>February 24–25, 2012</td>
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<tr>
<td>Executive Board Meeting</td>
<td>Hot Springs, Arkansas</td>
<td>April 20–21, 2012</td>
</tr>
<tr>
<td>Preparation &amp; Trial Seminar</td>
<td>Milwaukee, Wisconsin</td>
<td>April 26–27, 2012</td>
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<tr>
<td>Executive Board Meeting</td>
<td>Bellevue, Washington</td>
<td>July 20–21, 2012</td>
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<td>IAAO 78th Annual International Conference on Assessment Administration</td>
<td>Kansas City, Missouri</td>
<td>September 9–12, 2012</td>
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<td>Leadership Days Meeting</td>
<td>Kansas City, Missouri</td>
<td>October 19–20, 2012</td>
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<tr>
<td>Executive Board Meeting</td>
<td>Tampa, Florida</td>
<td>November 9–10, 2012</td>
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<td>33rd Annual Legal Seminar</td>
<td>Chicago, Illinois</td>
<td>December 13-14, 2012</td>
</tr>
<tr>
<td>IAAO 80th Annual International Conference on Assessment Administration</td>
<td>Sacramento, California</td>
<td>August 24–27, 2014</td>
</tr>
<tr>
<td>IAAO 81st Annual International Conference on Assessment Administration</td>
<td>Indianapolis, Indiana</td>
<td>September 13–16, 2015</td>
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General Discussion List—Defense of Value in Appeals

Q. Robert Schultze, CAE, Regina, Saskatchewan, Canada
Saskatchewan assesses property like most (if not all) other jurisdictions through the use of mass appraisal techniques. However, Saskatchewan is unique in that it also defends its assessments in appeals using mass appraisal (legislated requirement). It is my understanding that we are singular in this respect in all of Canada (all other jurisdictions assess using mass appraisal, but defend using single-property appraisal techniques). What about the United States and possibly other countries? In short, do you use single-property techniques or mass appraisal techniques in your defense of value?

A. Daniel Furdek, Milwaukee, Wisconsin
I know Tyler Technologies can do it on residential. In Milwaukee, we do our assessments with a mass appraisal system, but on an objection we do a single-property USPAP-compliant appraisal. I know Tyler can do it on residential properties, but I’m not so sure on commercial since they are not cookie-cutter types like typical residential properties. Do you defend your commercial objections with your mass appraisal system too?

A. Cheryl Williams, Bellflower, California
In Los Angeles County, we use a single-property technique when preparing our appeals cases. We use this approach on all of our properties that have appeals hearings.

A. John “Jerry” Wedelich, Anchorage, Alaska
In the Municipality of Anchorage, we also use a single-property technique when preparing our appeals cases. We use this approach on all of our properties that have appeals hearings. We can and do use statistics from our modeling in mass techniques, but we find that they bring more questions from the Board of Equalization and public. Our preferred method is that when a property is called out as an issue, we handle it as a single-property appeal analysis.

A. Allan Booth, Newport, Rhode Island
In Rhode Island, all communities use the mass appraisal technique for valuation/revaluation. Because the law requires that property be assessed at “market value,” we perform (or contract) an independent appraisal if the assessment is appealed to Superior Court.

A. Robert Schultze, CAE, Regina, Saskatchewan, Canada
Thank you to all who have replied to date.

Just to clarify, Saskatchewan is legislated to defend values in appeal using mass appraisal. Subsection 210(1.1) of our governing legislation states that an “assessment shall not be varied on appeal using single property appraisal techniques.” If there is no error in the assessor’s model, in terms of data used and judgment applied in identifying adjustments and other factors, then the value for a property that is produced by application of the model is considered correct. This applies to all types of nonregulated properties, including residential, commercial and industrial (heavy industrial properties, such as mines, mills and specialized manufacturing, follow a different standard).

A follow-up question: are you legislated to defend values using single appraisal techniques or is it left to the discretion of the assessor?

A. Allan Booth, Newport, Rhode Island
This kind of wording in Rhode Island law would put some attorneys out of business. I believe, in Rhode Island, the defense is the assessor’s decision. That said, I don’t know of any cases where the assessor argued the “model” instead of a single value.

A. Alan Dornfest, AAS, Boise, Idaho
No such law or requirement in Idaho.

A. John “Jerry” Wedelich, Anchorage, Alaska
In Alaska, it is left to the discretion of the assessor.

A. Patrick M. O’Connor, Plano, Texas
I have been reading the responses about defending mass appraisal values on appeal. First, I am happy to see that most jurisdictions use mass appraisal techniques to initially value properties. Second, the use of single-property appraisal techniques to defend appeals is an acceptable technique, unless contrary to state/province laws/regulations.

There are several of us model builders who prefer and preach the use of rational, decomposable models for the initial mass appraisal and estimate of market value. When the model structure and coefficients are rational and decomposable, than the mass appraisal model can be decomposed into an Excel spreadsheet with the value calculation on the first tab’s spreadsheet and tables for the model on the second tab’s spreadsheet. This provides an explanation
for the model that can be understood by the public, hearing officers and courts. If you want to have both appraisal processes in your defense, it is also acceptable.

For commercial properties, if you are using mass appraisal techniques for the initial valuation, the decomposable feature is also possible. Some commercial properties do not have sufficient transfers to generate supportable values. In this case, finding sales within the province/state should be tried. The income approach or cost approach provides an indirect market approach for commercial and industrial properties without sufficient property transfers to develop a supportable market model.

A. Gil Bulman, CAE, Spartanburg, South Carolina

The IAAO USPAP and Appraisal Regulatory Advisory Committee has a project plan to create a template for a Single-Property Report from a Mass Appraisal. Below is a portion of the draft explanation being prepared for when the template is approved.


Assessors must be competent in mass appraisal techniques and must also be competent in the single-property appraisal for several reasons. Many single-property appraisals are performed for ratio studies that may lack sufficient sales data in a specific geographic area or a single-property appraisal may be provided as evidence in an appeal proceeding. Many times, a single property appraisal may be required by appeal boards and the courts. Knowledge of the single property reporting standards are required by the mass appraiser to properly testify and defend the result of a mass appraisal assignment, a portion of which consists of the single property. The reporting of the assignment results in the appeal process will differ based on jurisdictional requirements and expectations as well as the mass appraiser’s peers. Standards 2 and 8 of the Uniform Standards of Professional Appraisal Practice address the requirement for reporting appraisal results for single real and personal property assignments. Standard Rules 6-8 and 6-9 address the requirements for reporting mass appraisal results for real and personal property assignments. However, a mass appraiser may be asked to perform a single-property appraisal or simply communicate the assignment results for a single property that was appraised as part of a mass appraisal. The standards that address the development of a single-property appraisal and a mass appraisal are nearly identical in language. (See Standard Rules 1-1 and 6-1.) Yet, USPAP does not address this specific type of report—a Single-Property Report from a Mass Appraisal. Two publications offer the best sources for the components of this specific type of report and the reasoning behind the USPAP Committee’s desire to create this template:

USPAP Advisory Opinion 32: Ad Valorem Property Tax Appraisal and Mass Appraisal Assignments


I think having a statute requiring use of the mass appraisal model in an appeal is unique. It’s not unheard of, but that is pretty specific I think. Many times we are forced to defend our Standard 6 mass appraisal based on a Standard 2 single-property appraisal report presented by the petitioner. The efforts in my jurisdiction have been to not abandon the mass appraisal, but to prove the model and its single property result is accurate within reason and is easily understood. This may be from our mass appraisal, or it may be from a Standard 2 report. Also, it depends on the scope of work you and your client agreed to when you accepted the appraisal assignment. Did your scope include performing Standard 2 appraisal reports for appeals or was it limited to the Standard 6 mass appraisal? And it depends on what the petitioner is presenting to the judicial authority. What work are you, the respondent, required to do to prevail in the hearing (if that’s your assignment)? Is your job to support the mass appraisal or is it to prove the single property’s contribution to the mass appraisal? Is the petitioner attacking your mass appraisal task or the single-property appraisal?

Although our proposed template is not identified in USPAP as a report, we feel the work performed for this communication of value is governed by USPAP under appraisal services. Some say it is simply communication of a portion of your mass appraisal workfile.

Was your question answered using AssessorNET?

Let us know and we will share the answer with IAAO members in Fair & Equitable. Send your question and the answers that helped you, to Kate Smith, at smith@iaao.org. Be sure to tell us how you used the information. All questions and answers are reprinted with the permission of the participants.
Brent Balduf, RES, received the Residential Evaluation Specialist designation in November 2011. Balduf serves as Deputy Assessor for Story County Assessor’s Office in Nevada, Iowa. He has held that position for 27 years and previously worked for the Mason City Assessor’s Office in drafting. Balduf is an Iowa Certified General Appraiser, Iowa Certified Assessor, and a member of the Iowa State Association of Assessors. He enjoys golfing and spending time with his grandkids. Balduf began his assessment career at 16 while still in high school. He joined IAAO in 1982.

David C. Nelson, CMS, received the Cadastral Mapping Specialist designation in October 2011. Nelson serves as a Mapping Technician for the Palm Beach County Property Appraiser’s Office in West Palm Beach, Florida. He has held that position for 16 years and previously worked as a surveyor. He received an associate’s degree from Palm Beach Jr. College and attended the Rochester Institute of Technology. He is a charter member of the National World War II Museum and a member of the Heritage Foundation. Nelson was awarded the Certified Florida Evaluator (CFE) designation in 1996 and joined IAAO in 2008.

Kristin L. Rowe, RES, received the Residential Evaluation Specialist designation in November 2011. Rowe is the Concord Township Assessor in Elkhart, Indiana, and has held that position for six and one half years. She previously served as First Deputy and Real Estate Deputy. Rowe obtained a bachelor’s degree in business and French from Indiana University. She serves as Secretary for the Indiana Chapter of IAAO and has been active in a women’s philanthropic sorority for 32 years. Rowe is a Certified Level III Indiana assessor and holds the first RES designation for the state of Indiana. She joined IAAO in 2001.

David L. Jones, RES, AAS, received the Assessment Administration Specialist designation in October 2011. Jones received the Residential Evaluation Specialist designation in 2010. He serves as a Real Estate Analyst for the City of Chesapeake, Virginia, and has held that position for 8 years. Jones previously worked as a Staff Appraiser for the First Virginia Bank of Tidewater for 13 years. He received a bachelor’s degree in business administration and interdisciplinary studies from Old Dominion University. Jones worked for the City of Chesapeake for 3 years and left for a position with a bank. Thirteen years later his job at the bank was eliminated and he returned to the City of Chesapeake as a staff appraiser. Jones jokes that apparently they forgot to write “do not re-hire” on his file. He joined IAAO in 2000.

Nicholas A. Elmore, RES, received the Residential Evaluation Specialist designation in October 2011. Elmore serves as the Assistant Director of the Jackson County Assessor’s Office in Pascagoula, Mississippi. He has held that position for 6 years and previously served as an appraiser trainee, appraiser, and senior appraiser. Elmore is currently attending the University of South Alabama and is pursuing a degree in political science. He is a member of the Jackson County Soil & Water Conservation Commission, Jackson County Forestry Association, East Central Civic Association, and the Big Point United Methodist Church. Elmore has obtained Assessment Evaluator I and II, Mississippi Assessment Evaluator, and is a Certified Appraiser through the Mississippi Department of Revenue and the Mississippi State University Center for Government Services. He began his assessment career at age 20. Elmore joined IAAO in 2007.
In 1952, the Executive Board of the National Association of Assessing Officers (NAAO) laid the groundwork for what is now the IAAO Professional Designation Program. Also in 1952,

- the polio vaccine was created,
- seat belts for cars were introduced,
- the comic strip Peanuts first appeared in Sunday newspapers,
- Princess Elizabeth was named Queen of the United Kingdom, and,
- the United States Department of Agriculture reported having aerial photographic coverage of more than 65% of the land area of the country.

What auspicious beginnings!

The Certified Assessment Evaluator (CAE) designation was the first professional recognition to be offered by the association. At the November 1953 Executive Board meeting in New Orleans, Louisiana, the Admissions Committee reported that seven members of the association “…had met the prescribed requirements for designation as Certified Assessment Evaluator and recommended the issuance of appropriate certificates…”

The first assessment professionals to have the CAE designation after their names were David Brown, Augusta, Maine; Leslie Cooper, St. John, New Brunswick; Leon E. Forbes, Jacksonville, Florida; Aldro Jenks, Waterbury, Connecticut; Sommerville Nicholson, Cumberland, Maryland; Lester Pressley, Lansing, Michigan; and George Vernot, Montreal, Quebec.

Two of these early designees, Nicholson (1947) and Jenks (1948), served as presidents of the association. In A Half Century of Progress: IAAO Throughout the Years, it is reported that

Mr. Nicholson was particularly concerned about financial matters. One area of concern was the salary levels of assessors. In order to aid assessors in receiving just compensation to “maintain a suitable standard of living,” Mr. Nicholson appointed a special committee to investigate the problem and present a report of its findings.

During Mr. Jenks term (Jenks is considered to be the first CAE) the New Brunswick Association of Assessing Officers became the first provincial affiliate member and with the enrollment of the city assessor of Charlottetown, Prince Edward Island, NAAO was represented in all Canadian provinces.

Regarding the 1953 conferring of CAE designations, the 1983 newsletter for the Professional Designation Program stated, “Since then, of course, the NAAO became the IAAO (a wise move considering two of the original seven designees were Canadian).” And, to echo that newsletter as we celebrate 60 years of professional designations, “…we salute the vision of the pioneers of assessment professionalism, the first CAEs.”

Are you interested in learning more about IAAO professional designations? For more information click on the Professional Designations link on the IAAO Web site at www.iaao.org or contact Assistant Director of Professional Development Wanda Witthar, witthar@iaao.org, 816-701-8137.

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**What’s Your Number?**

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

If you currently hold an IAAO designation, please send:

- your name
- the date on your designation certificate, and
- the number of that certificate to Larry Clark, CAE, Director of Professional Development. You can send the information by e-mail to clark@iaao.org or in a letter to:

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

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

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

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

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

For more information call 800-616-IAAO.

Carol N. Kuehn Appointed to the IAAO Executive Board

In June 2011, Carol N. Kuehn, retired Stevens Point, Wisconsin assessor was appointed to fill a vacancy on the IAAO Executive Board. Her appointment began in June 2011 and will end on December 31, 2012. Ms. Kuehn has been an active contributor to IAAO and has chaired many IAAO committees, some of which were the Budget, Long-Range Planning, Nominating, Outreach, Councils and Sections, and Planning and Rules. She has eight years of prior experience on the IAAO Executive Board and served as the IAAO President in 1997.

Constitutional Amendment

Proposed changes to the Constitution of the International Association of Assessing Officers were passed by an overwhelming majority vote by IAAO members.

Preliminary 2011 Election Results

Congratulations to the new IAAO officers and board members who began their terms in January 2012.

President-Elect
Rob Turner

Vice President
Kim Lauffer, RES

Region #1
Heather Drake, CAE, RES

Region #2
Melinda Fonda

Region #3
Kenneth Joyner, RES, AAS
In 2010, the IAAO Communication Practices Survey indicated that members wanted additional ways of receiving news and information from IAAO.

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

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

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

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

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

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

Once you have opted out, you will no longer receive F&E Print Edition in the mail. You will receive notices in IAAO E-News broadcasts when F&E Digital Edition is available each month.
**Request for Proposal—IAAO Course 112**

IAAO is seeking a qualified individual to review and update Course 112—Income Approach to Valuation II to correlate with Property Assessment Valuation, edition 3; revisions made to Course 102—Income Approach to Value; and comments from Course 112 instructors. The materials that are to be developed should reflect an understanding of adult learning principles and emphasize the use of examples, case studies, and group discussion.

**Scope of Work**
- Developers will submit a content outline
- Materials to be developed include:
  - Instructor Reference Manual
  - Student Reference Manual
  - PowerPoint presentation
- Developers will identify and question any issue or item they feel needs attention or approval before inclusion in the material.
- Developers may be required to participate in conference calls with the Education Subcommittee to resolve any issues or answer any questions that may arise.

**Product Delivery Timetable**
- Proposal due at IAAO Headquarters: February 1, 2012
- Developer selected is notified no later than: March 1, 2012
- Final draft due: August 1, 2012

**To be Considered**
If you are interested in submitting a bid and being considered as the Developer, please submit a hard copy and electronic copy of your proposal to include the following:
1. Professional biography
2. Professional references (e-mails and phone numbers of professionals in the field who can attest to your knowledge and experience with the income approach)
3. Time-and-cost calculations associated with the following development milestones:
   - Milestone # 1—Delivery and acceptance of an outline and measurable performance objectives
   - Milestone # 2—Delivery of initial draft
   - Milestone # 3—Delivery of response to reviewers comments
   - Milestone # 4—Delivery of final set of materials
4. Work Samples (e.g., previous courses/examinations that you have developed)

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

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**Request for Proposal—IAAO Course 201**

IAAO is seeking a qualified individual to review and update Course 201—Appraisal of Land to correlate with comments received from Course 201 instructors. The materials that are to be developed should reflect an understanding of adult learning principles and emphasize the use of examples, case studies, and group discussion.

**Scope of Work**
- Developers will submit a content outline
- Materials to be developed include:
  - Instructor Reference Manual
  - Student Reference Manual
  - PowerPoint presentation
- Developers will identify and question any issue or item they feel needs attention or approval before inclusion in the material.
- Developers may be required to participate in conference calls with the Education Subcommittee to resolve any issues or answer any questions that may arise.

**Product Delivery Timetable**
- Proposal due at IAAO Headquarters: February 1, 2012
- Developer selected is notified no later than: March 1, 2012
- Final draft due: August 1, 2012

**To be Considered**
If you are interested in submitting a bid and being considered as the Developer, please submit a hard copy and electronic copy of your proposal to include the following:
1. Professional biography
2. Professional references (e-mails and phone numbers of professionals in the field who can attest to your knowledge and experience with appraisal of land)
3. Time-and-cost calculations associated with the following development milestones:
   - Milestone # 1—Delivery and acceptance of an outline and measurable performance objectives
   - Milestone # 2—Delivery of initial draft
   - Milestone # 3—Delivery of response to reviewers comments
   - Milestone # 4—Delivery of final set of materials
4. Work Samples (e.g., previous courses/examinations that you have developed)

Please submit your proposal no later than February 1, 2012 to the attention of Larry Clark, Director of Professional Development, IAAO, 314 West 10th Street, Kansas City, Missouri 64105. The developer will be selected no later than March 1, 2012.
IAAO is seeking a qualified individual to develop a workshop to prepare students to use Excel for mass appraisal purposes. The new mass appraisal courses will be designed for use in computer laboratories using Excel. This workshop will provide students sufficient training in Excel to immediately move to more advance techniques. The materials that are to be developed should reflect an understanding of adult learning principles and emphasizing the use of examples, case studies, and group discussion.

Scope of Work
- Developers will submit a content outline
- Materials to be developed include:
  - Instructor Reference Manual
  - Student Reference Manual
  - PowerPoint Presentation
- Developers will identify and question any issue or item they feel needs attention or approval before inclusion in the material.
- Developers may be required to participate in conference calls with the Education Subcommittee to resolve any issues or answer any questions that may arise.

Product Delivery Timetable
- Proposal due at IAAO Headquarters ......................... February 1, 2012
- Developer selected is notified no later than .................. March 1, 2012
- Final draft due .................................................. August 1, 2012

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

1. Professional biography
2. Professional references (e-mails and phone numbers of professionals in the field who can attest to your knowledge and experience in personal property auditing)
3. Time-and-cost calculations associated with the following development milestones:
   - Milestone # 1 — Delivery and acceptance of an outline and measurable performance objectives
   - Milestone # 2 — Delivery of initial draft
   - Milestone # 3 — Delivery of response to reviews
   - Milestone # 4 — Delivery of final set of materials
4. Work Samples (e.g., previous courses/examinations/workshops that you have developed)

Please submit your proposal no later than February 1, 2012 to the attention of Larry Clark, Director of Professional Development, IAAO, 314 West 10th Street, Kansas City, Missouri 64105. The developer will be selected no later than March 1, 2012.
Members who would like assistance with accessing these materials can contact Mary Odom, the Director of Library Services, at 816/701-8117, or e-mail her at library@iaao.org.

<table>
<thead>
<tr>
<th>Article Title</th>
<th>Journal Title/ Date</th>
<th>Author</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comparison of regression and artificial intelligence methods in a mass appraisal context</td>
<td>Journal of Real Estate Research, July-September 2011</td>
<td>Jozef Jurada, Alan S. Levitan, and Jian Guan</td>
<td>This paper describes a comparative study where several regression and artificial intelligence (AI)-based methods are used to assess properties in Louisville, Kentucky. The results indicate that non-traditional regression-based methods perform better in all simulation scenarios, especially with homogeneous data sets. AI-based methods perform well with less homogeneous data sets under some simulation scenarios.</td>
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<td>Contingent valuation and real estate damage estimation</td>
<td>Journal of Real Estate Literature, vol. 19, no. 2, 2011</td>
<td>Clifford A. Lipscomb, et. al.</td>
<td>This paper discusses a fourth approach to value: the contingent valuation method (CVM). This method is useful in the estimation of losses for contaminated properties when market data are not available or market failure is suspected.</td>
</tr>
<tr>
<td>Fast-food restaurant seeks just compensation</td>
<td>Right of Way, September/October 2011</td>
<td>Donald J. Sherwood</td>
<td>In June 2011, the Virginia Supreme Court struck down a trial court decision that centered on whether a government entity condemning a property should pay a business for equipment inside of a building, even if those items can be moved.</td>
</tr>
<tr>
<td>Going concern property transactions: The necessity of value allocations</td>
<td>Valuation Strategies, July/August 2011</td>
<td>Michael Allen and Cutchin Powell</td>
<td>Describes how buyers and sellers of going concern properties should complete partitioned valuations at the beginning of the transaction. Examines three case studies: a hotel, a portfolio of data centers, and a resort.</td>
</tr>
<tr>
<td>Long road to state fiscal recovery</td>
<td>Land Lines, October 2011</td>
<td>Donald Boyd</td>
<td>The net result of the Great Recession was huge declines in state income, sales, and corporate taxes. Annual income taxes fell by more than 15 percent in inflation-adjusted terms, sales taxes fell by more than 10 percent, and corporate income taxes fell by more than 25 percent. Property taxes, which are crucial to local governments but generally not a significant revenue source for states, remained quite stable through much of the period.</td>
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<tr>
<td>Mother Nature at her worst</td>
<td>Valuation Insights &amp; Perspectives, Third quarter 2011</td>
<td>Morgan McDowell</td>
<td>Earthquakes, hurricanes, floods and fires can destroy homes and businesses in a matter of seconds, forcing appraisers to work under extraordinary circumstances for months or years to help communities rebuild. Three appraisers share their experiences working in the aftermath of some of the country's worst natural disasters.</td>
</tr>
<tr>
<td>Nothing but blue skies</td>
<td>Valuation Insights &amp; Perspectives, Third quarter 2011</td>
<td>Steve Bergsman</td>
<td>The appraisal profession finds itself going through a recurring debate about the value of going concern which is a complex area that requires additional competency.</td>
</tr>
<tr>
<td>Profit: What it is and how it relates to profit potential</td>
<td>Right of Way, September/October 2011</td>
<td>Thomas P. Stowe</td>
<td>The highest and best use analysis serves as an essential tool in estimating real property value. The analysis reveals what type of development would result in the highest market value from among the most financially feasible uses that have the physical ability to adapt within the legal limitations. While it may not necessarily reflect the highest price that property could sell for, it should estimate a use for the property that achieves its greatest profit on the date of value.</td>
</tr>
<tr>
<td>Property value effects of universal tuition</td>
<td>Journal of Housing Research, vol. 20 no. 2, 2011</td>
<td>John Merrifield, Kerry King-Adzima, Todd Nesbit, and Hiran Gunasekara</td>
<td>Every school-age child in San Antonio's Edgewood school district was eligible for a large, privately-funded tuition voucher from 1998 to 2008. This paper evaluates the impact of this voucher program on residential property values in the Edgewood district. Findings reveal that there was a 9.87% increase in house prices during the early years of the program, although an increase of only 1.10% during the later years when eligibility requirements were tightened.</td>
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<tr>
<td>Revisiting the valuation of timberland: Terminology, methods, and case studies</td>
<td>The Appraisal Journal, Summer 2011</td>
<td>Kim M. Kobriger, Cameron Boone, James Weiss, and Andrew Chambers</td>
<td>Reviews some of the relevant literature on the valuation of timber, explains common timber terminology, and presents real-world examples of methods that can be used to value timberland when a quantitative timber survey is not practical or too costly to meet the client's needs or expectations. While a forester's timber cruise survey will give a client the most quantitative valuation of the timber, the cost of a timber cruise survey may be too expensive for the client's needs. Thus, alternative qualitative approaches should be evaluated and considered by the appraiser.</td>
</tr>
<tr>
<td>Using TEEM-work to extend your reach on the real estate/business value continuum</td>
<td>The Appraisal Journal, Summer 2011</td>
<td>Franz H. Ross and Adam A. Alessi</td>
<td>Revisits proposed methodologies for allocating the value of the going concern to real estate, tangible personal property, and business enterprise value (BEV). The favored methodology is rooted in a business appraisal method known as the excess earnings method (EEM). This article proposes a simplified EEM model, the total excess earnings model (TEEM), which generally requires just twelve data inputs. The proposed model acts as a test of whether BEV is present within the going concern.</td>
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<tr>
<td>Wind energy facilities and residential properties: The effect of proximity and view on sales prices</td>
<td>Journal or Real Estate Research, July-September 2011</td>
<td>Ben Hoen, et. al.</td>
<td>This research investigates roughly 7,500 sales of single-family homes surrounding 24 existing wind facilities in the U.S. Across four different hedonic models, and a variety of robustness tests, the result are consistent: neither the view of the wind facilities nor the distance of the home to those facilities is found to have a statistically significant effect on sales prices.</td>
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<td>50-State property tax comparison study (2010)</td>
<td>Minnesota Taxpayers Association, 2011</td>
<td></td>
<td>MTA conducts an annual study of effective property tax rates for four classes of property located in the largest city of each state and D.C. and a rural area of each state.</td>
</tr>
<tr>
<td>Duration analysis of tax increment finance district lifespans: The case of Wisconsin</td>
<td>Lincoln Institute of Land Policy, 2011 Working Paper</td>
<td>Russ Kashian and Mark Skidmore</td>
<td>This paper uses hazard analysis tools to examine the factors that influence the lifespans of tax increment finance (TIF) districts. In those communities where tax increment is used as a development tool, it appears that the growth of increments generated in TIF designated areas will be much slower than anticipated.</td>
</tr>
<tr>
<td>Valuation of federally subsidized housing: Ten questions for the property tax</td>
<td>Lincoln Institute of Land Policy, 2011 Working Paper</td>
<td>Joan M. Youngman</td>
<td>The complex federal incentives for private investment in low- and moderate-income housing have produced decades of judicial decisions on the appropriate local tax treatment of these properties. This enormous volume of thoughtful legal analysis offers insights relevant to issues beyond the valuation of subsidized housing, and illuminates many fundamental assessment questions.</td>
</tr>
</tbody>
</table>
**Tell your friends...**

IAAO now offers the 7-hour USPAP Update course online!

The International Association of Assessing Officers is pleased to announce its relationship with McKissock Education to allow members and associates to complete the 7-hour National USPAP Update course using the McKissock Virtual Classroom.

- Log In & Out At Your Convenience!
- Customer Support Available 7 Days A Week!
- E-USPAP Book included!
- Print Your Own Certificate! **
- 100% Money-Back Guarantee!

** The USPAP Update Course is not allowed online in AR, AZ, MT, NE, NH, NV, OH, and WV. “Print Your Own Certificate” feature not available in NC & NY.

Visit the IAAO homepage, www.iaao.org, and look for the Online 7-Hour USPAP Update Course link under “Quick Links”.

**MEMBER BENEFITS**

Look on the home page for tools members use frequently:

**AssessorNET** discussion forum provides quick feedback for common issues.

**F&E Digital Edition** provides an alternative to the print magazine.

**Reference Desk** offers research information for both members and nonmembers.

**LibraryLink** indexed catalog provides direct links to numerous published articles.

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

**Member Lookup** allows you to find contact information for other IAAO members.

**MARKETPLACE**

Marketplace allows online ordering of books, technical standards (free download), proceedings, courses, promotional merchandise, and student reference manuals.

**HOME PAGE**

Quick Links and What’s New help you to find content quickly. Upcoming Meetings & Events provides the latest networking and learning opportunities. The IAAO Web site is updated frequently.

Now is a good time to explore www.iaao.org.
“Like many, I didn’t plan on working in the assessment world, I just fell into it,” says Susan Ripley, who has worked for the Latah County Assessor’s Office for over 25 years.

Born and raised in Green Bay, Wisconsin, Ripley earned a bachelor’s degree in geography from the University of Wisconsin-Oshkosh. After college, she says that she wandered around the country before landing in beautiful north Idaho and soon thereafter entered the graduate program at the University of Idaho. She says that cartography was one of the areas that she enjoyed and excelled in.

In 1986, Ripley was looking for a job to help support her and her two young sons. “I was told the assessor’s office was looking for a mapper, so I grabbed my portfolio of maps and headed up to the office. Before I could get through my interview, I was given the job as Cartographer for the Latah County Assessor’s Office.” Fifteen months later, she was the Personal Property Appraiser. And a year after that, a Real Property Appraiser. Throughout her tenure, she has also served as Senior Appraiser, Appraisal Supervisor and Chief Deputy Assessor. Currently, Ripley manages the assessor’s database, CAMA systems, and data analysis. Because of her cartography background, she has served as the chairperson for the County’s GIS Committee since its inception in 2000.

Ripley enjoys volunteering. “For as long as I can remember, I have been doing volunteer work. My first memory is working for a March of Dimes Telethon, answering telephone pledges when I was about 13 years old. Meeting the stars working for the telethon was such a thrill.” Since then Susan has volunteered for charitable organizations such as Relay for Life and Autism Awareness and has served on several state organizations such as the Idaho State Mental Health Planning Council and the Idaho Association of Assessment Personnel an IAAO Affiliate.

Ripley married Murf Raquet, an editor at the local daily newspaper. Together, they have a blended family of four children and eight grandchildren. Ripley’s favorite pastime is doing anything with family. Besides watching Packers football, she also enjoys cooking, gardening, traveling, reading and tooling around town in her vintage Volkswagen convertible.

Susan has been a member of IAAO since 1990. “The assessor at the time realized the importance of IAAO and was supportive of our participation. That leads me to my most memorable IAAO moment—the IAAO Conference in Nashville, Tennessee, in 2003. It was a most moving event, one every member should have an opportunity to experience. I met many colleagues from all over the world, some with whom I have become good friends. I enjoyed classes and hearing about what was going on in other parts of the country and world!”

Ripley is an avid proponent of AssessorNET. “The different views are extremely helpful in my everyday work. Often I get answers and sometimes I get the answers before I realize I had the questions!”
Call for Presentations

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

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

Commercial Real and Personal Property
The track will address a variety of commercial and personal property valuation issues, such as senior living, fast food, machinery and equipment as well as unique properties.
- Hotels, convenience stores, mini storage, time share and fast food operations
- Utility and energy production
- Capitalization rates
- Critiquing appraisals and appraisal defense
- Reading the economy
- Personal Property: telecommunications, machinery and equipment, etc.
- Senior living properties

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

Tax Policy and Assessment Standards
Presentations in this track will address tax policy and how that policy impacts the assessment profession and property owners. Also included are presentations on mass appraisal standards and best practices to achieve excellence in assessment administration. Presentations may include, but are not limited to:
- Exemptions and their impact
- Use valuation—What is it?
- Tax policy roundtable—jurisdictional differences
- Economic development and tax capture
- Model assessment practices and award winning programs
- IAAO technical standards
- International valuation practices
- Judicial decisions and model appeal procedures
- USPAP

Personal Development
Personal development issues are a particular challenge in tough economic times. Personal development presentations may include, but are not limited to:
- Leadership training for administration
- Building morale for your staff
- Setting and achieving personal goals
- Time management
- Managing control
- Utilizing social media for public relations
- Ensuring ethics within your organization
- Professional development
- Being an effective communicator—verbal and written
- Presentation skills/public speaking
- Organizational skills

Management
Management—It affects everything. This track will address the fast changing world of managing yourself, your employees, customers and processes.
- Real world budget building and balancing
- Losing your fear of ADA, HIPPA, and other medical acronyms
- Job sharing and telecommuting—should you do it?
- Leveraging good will and recognition
- Turning anger around for employees and customers
- Media image building—old- and new-world media
- Preventing employee burnout
- Basics to improve customer service

Technology
This track will focus on the benefits and challenges of the latest technologies available to assessing offices including technologies to improve field inspections, mass appraisal, mapping, and general assessment administration. Presentations may include, but are not limited to:
- Technology tools for disaster recovery
- Tablets and dashboards
- eGov practices
- What’s new in GIS
- Automated data collection
- Remote sensing and change detection
- Technology traps
- Leveraging limited funding with technology
Presentation Submission

Presentations should be submitted online at www.iaao.org
Submission deadline is January 25, 2012

<table>
<thead>
<tr>
<th>Presenter Name (for publication)</th>
<th>Designations and/or Advanced Degrees</th>
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<tr>
<td>Jurisdiction/Firm</td>
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Are you a member of IAAO?  ☐ Yes  ☐ No

Presentation Title

Target Audience  ☐ Introductory  ☐ Intermediate  ☐ Advanced  ☐ Other
Have you presented this topic elsewhere?  ☐ Yes  ☐ No
If yes, for whom, when, and where? Provide a contact name for that organization.

Presentation Category

☐ Commercial, Real, and Personal Property  ☐ Residential Appraisal  ☐ Tax Policy and Assessment Standards
☐ Technology  ☐ Personal Development  ☐ Management

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

Two- to four-sentence description of the presentation and how it relates to the assessment profession. This should accurately reflect the presentation content and be suitable for publication in the conference program.

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

Describe three benefits the audience will take away from this presentation (What will the audience learn?)
List all additional speakers in your proposed session.
Transfer Tax
2011 election: Constitutional amendment No.1, real estate tax arguments
(published November 16, 2011)
by Patrick Flanagan, The Daily Iberian

Article discusses Louisiana Constitutional Amendment No. 1, which was subject to a statewide vote on Saturday, November 19. The amendment would prevent the state legislature or any parish or city government in the state from imposing a real estate transfer tax. The state has not levied a transfer tax in the past.

For more information, go to:
http://www.iberianet.com/elections/real-estate-tax-arguments/article_32230dc4-107c-11e1-93d7-001cc4c05286.html

Personal Property Tax
Report: Repealing Michigan personal property tax would help drive biz investment
(published November 16, 2011)
by Amy Lane, Crain’s Detroit Business

Report outlines the effect of a proposal to eliminate personal property tax in Michigan. The report describes the effect on businesses and also the effect on communities and schools that rely on funding from that source.

For more information, go to:
http://www.crainsdetroit.com/article/20111116/FREE/111119941#

International
Cracking tax evasion ‘could save 10 bln euros’
(published December 2, 2011)
by ekathimerini.com

Brief news item speculates on a potential 10-billion-euro saving to Greek taxpayers by cracking down on corruption and tax evasion.

For more information, go to:
http://www.ekathimerini.com/4dcgi/_w_articles_wsitem1_1_02/12/2011_417229

Greece’s high court opens hearings for appeals against resented property tax
(published December 2, 2011)
by Nicholas Paphitis, The Associated Press

Article reports on appeals against the Greek property tax that are being heard by a Greek high court in Athens. The court will convene to consider written positions beginning January 19 before ruling on the appeals.

For more information, go to:

China May Consider Property Tax Expansion, State Researcher Says
(published December 7, 2011)
by Zheng Lifei, Bloomberg New

Article discusses speculation that the Chinese government may expand property tax trials after evaluating trial programs implemented in January 2011.

For more information, go to:

Loss of Commercial Tax Base
City, county, schools will take tax hit with loss of Butterball
(published December 4, 2011)
by Tony Kindelspire, longmont Times-Call

Article discusses the planned closing of a 27-acre Butterball plant in Boulder County, Colorado, and the significant effect on property tax revenues for the county, the city of Longmont, and the local school district.

For more information, go to:
http://www.timescall.com/business/local-business/ci_19461743

Hospital Exemptions
$1.4 million—That’s how much property tax Elmhurst Memorial Healthcare will pay to District 201 next year — but officials aren’t convinced yet.
(published December 1, 2011)
by Brian Hudson, Elmhurst Press

Article discusses the potential property tax liability for a new Illinois hospital as exemption status is being reviewed for hospitals statewide.

For more information, go to:
The Oklahoma Chapter of the International Association of Assessing Officers held a meeting at the Biltmore Hotel in conjunction with the 100th anniversary conference of the County Assessors Association of Oklahoma. Chapter President Keith Hulsizer conducted the meeting.

The guest speaker was Jewette Farley from Rustin, Louisiana, who is an IAAO past president and past board member and serves as a national instructor. Mr. Farley also served a lengthy tenure as a parish assessor before retiring.

Special guests for the meeting were family members of former Oklahoma County Assessor George Keyes. A strong advocate of IAAO, Mr. Keyes was instrumental in the formation of the Oklahoma Chapter and served as its first president. He was esteemed as an innovative leader who brought a high degree of professionalism to the Oklahoma County Assessor’s Office. A man of integrity, he considered the impact on the property owners before implementing new programs. The first Oklahoma County CAMA system was installed under his direction, and he brought the first IAAO educational courses to Oklahoma. Elected to 4 successive 4-year terms, he served 13 years before his death in 1992.

In 2010, the chapter put in place the George Keyes Award presented annually to a chapter member for meritorious service to the local chapter and IAAO. This year’s recipient is Mike Morrison of Oklahoma County.

Mr. Keyes’ grandson, Jacob Keyes, spoke to the chapter, sharing the family’s appreciation of the annual award that bears his grandfather’s name. He commented his grandfather would be pleased to know the chapter had honored his contribution to the chapter in this manner. He spoke of his grandfather being a patriotic man who served six years in the U.S. Navy during World War II and the Korean War.

The chapter voted to keep the same slate of officers for 2012 that had served the chapter in 2011.
The Good, the Bad, and the Ugly of Assessment Policies and Practices
Presented by Alan Dornfest, AAS, and Steve Van Sant
Noon–2:00 pm CST, February 15, 2012

Lessons Learned in IT Optimization and Cost Savings in Maricopa County
Presented by David Boisvert
Noon–2:00 pm CST, March 21, 2012

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

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

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

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

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

Most Webinars earn 2.0 continuing education credits.
IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

IAAO Scholarship Fund
The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:

- Attend IAAO educational activities
- Attend the IAAO annual conference
- Attain an IAAO professional designation
- Perform research

Applications are available at www.iaao.org/library. For more information, contact Director of Administration Angela Blazevic, 816/701-8123, blazevic@iaao.org.

Jeff Hunt, CAE, Memorial Candidates Trust
Grants are awarded to professional designation candidates who demonstrate financial need and intend to use the funds to complete the requirements of a professional designation (administered by the Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee).

Applications are available at www.iaao.org/library. For more information, contact Education Manager Jean Spiegel, 816/701-8133, spiegel@iaao.org.

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

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

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

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

Application are being accepted now through Feb. 29, 2012. Grant award amounts are as follows:

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

Limited funds are available. Apply today at www.iaao.org under the Scholarships menu.
IAAO accepts digital photos of interesting or unusual properties, for “Where Do You Read F&E?,” and photos of local jurisdiction activities and meetings. Please provide full contact information with your submission. Send photos to bennett@iaao.org.

Above, Paul Humble, RES, reads F&E at the Temple of Kukulcan, also known as “El Castillo” (the castle) at the pre-Columbian archeological site Chichén Itzá, just outside Pisté, on the Yucatán Peninsula in Mexico. The site has numerous other archeological structures tied to early Maya civilization. Paul and his wife, along with two other couples, were visiting Cozumel, Mexico, to celebrate their 25th wedding anniversaries. The group took a tour by bus to the Mayan ruins of Chichén Itzá. Paul is Deputy Assessor for the Polk County Assessor’s Office in Des Moines, Iowa.

At left, students attending IAAO Course 300—Fundamentals of Mass Appraisal take a break to read F&E. The course was held October 24 in West Allis, Wisconsin, and was taught by IAAO instructor Scott Winter. Diane Cannistra, an appraiser in the City of West Allis, Wisconsin, took the photo.
### BY LOCATION

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

#### ARKANSAS
- **101**—Fundamentals of Real Property Appraisal  
  Little Rock, March 12–16, 2012
- **201**—Appraisal of Land  
  Little Rock, April 23–27, 2012
- **400**—Assessment Administration  
  Little Rock, May 7–11, 2012
- **300**—Fundamentals of Mass Appraisal  
  Little Rock, December 3–7, 2012

#### IOWA
- **102**—Income Approach to Valuation  
  Little Rock, August 27–31, 2012
- **300**—Fundamentals of Mass Appraisal  
  Little Rock, December 3–7, 2012

#### KANSAS
- **651**—GIS for Assessors  
  Topeka, May 7–8, 2012
- **101**—Fundamentals of Real Property Appraisal  
  Hutchinson, April 30–May 4, 2012
- **102**—Income Approach to Valuation  
  Topeka, August 20–24, 2012
- **300**—Fundamentals of Mass Appraisal  
  Topeka, September 24–28, 2012
- **151**—National USPAP  
  Wichita, October 2–3, 2012
- **924**—Valuation of a Manufactured Home Park  
  Wichita, June 18, 2012

#### MASSACHUSETTS
- **932**—Restructuring Income/Expense Statements  
  Wellesley, January 18, 2012
- **101**—Fundamentals of Real Property Appraisal  
  Starkville, March 5–9, 2012
- **300**—Fundamentals of Mass Appraisal  
  Starkville, March 5–9, 2012
- **112**—Income Approach to Valuation II  
  Starkville, May 7–11, 2012

#### MISSISSIPPI
- **101**—Fundamentals of Real Property Appraisal  
  Starkville, March 5–9, 2012
- **1100**—One-Day Forum 932—Restructuring Income/Expense Statements  
  March 19–23, 2012, Arkansas (Little Rock)
- **112**—Income Approach to Valuation II  
  Starkville, May 7–11, 2012

#### NORTH CAROLINA
- **402**—Tax Policy  
  Chapel Hill, February 6–10, 2012
- **101**—Fundamentals of Real Property Appraisal  
  Chapel Hill, March 19–23, 2012
- **102**—Income Approach to Valuation  
  Durham, May 14–18, 2012
- **311**—Residential Modeling Concepts  
  Chapel Hill, June 11–15, 2012
- **400**—Assessment Administration  
  Chapel Hill, August 13–17, 2012

#### OHIO
- **101**—Fundamentals of Real Property Appraisal  
  Marion, February 27–March 2, 2012
- **300**—Fundamentals of Mass Appraisal  
  Marysville, April 16–20, 2012
- **201**—Appraisal of Land  
  Urbana, June 23–27, 2012
- **311**—Residential Modeling Concepts  
  Marysville, April 16–20, 2012

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

#### WASHINGTON
- **162**—Marshall & Swift Residential  
  Spokane, March 13–14, 2012
- **257**—Fundamentals of Industrial Valuation  
  Spokane, March 15–16, 2012

### BY COURSE

#### Course 101—Fundamentals of Real Property Appraisal
- February 27–March 2, 2012, Ohio (Marion)
- March 5–9, 2012, Mississippi (Starkville)
- March 12–16, 2012, Arkansas (Little Rock)
- March 19–23, 2012, North Carolina (Chapel Hill)
- April 30–May 4, 2012, Kansas (Topeka)
- September 10–14, 2012, Alabama (Hoover)

#### Course 102—Income Approach to Valuation
- January 30–February 3, 2012, Alabama (Montgomery)
- February 20–24, 2012, Iowa (Riverside)
- May 14–18, 2012, North Carolina (Concord)
- August 13–17, 2012, Utah (Salt Lake City)
- August 20–24, 2012, Kansas (Topeka)
- August 27–31, 2012, Arkansas (Little Rock)

#### Course 112—Income Approach to Valuation II
- May 7–11, 2012, Mississippi (Starkville)
- August 20–24, 2012, Utah (Salt Lake City)

#### Course 162—Marshall & Swift Residential
- March 13–14, 2012, Washington (Spokane)

#### Course 201—Appraisal of Land
- April 23–27, 2012, Arkansas (Little Rock)
- July 23–27, 2012, Ohio (Urbana)

#### Course 257—Fundamentals of Industrial Valuation
- March 15–16, 2012, Washington (Spokane)
- July 18–20, 2012, Alabama (Montgomery)

#### Course 300—Fundamentals of Mass Appraisal
- February 20–24, 2012, Iowa (Riverside)
- March 5–9, 2012, Mississippi (Starkville)
- April 16–20, 2012, Ohio (Marysville)
- September 24–28, 2012, Kansas (Topeka)
- December 3–7, 2012, Arkansas (Little Rock)

#### Course 311—Residential Modeling Concepts
- June 11–15, 2012, North Carolina (Chapel Hill)

#### Course 312—Commercial and Industrial Modeling Concepts
- January 23–27, 2012, Alabama (Hoover)

#### Course 400—Assessment Administration
- May 7–11, 2012, Arkansas (Little Rock)
- August 13–17, 2012, North Carolina (Chapel Hill)

#### Course 402—Tax Policy
- February 6–10, 2012, North Carolina (Chapel Hill)

#### Workshop 525—Valuation of Machinery and Equipment
- March 15–16, 2012, Washington (Spokane)
- July 18–20, 2012, Alabama (Montgomery)
- May 7–11, 2012, Arkansas (Little Rock)
- August 13–17, 2012, North Carolina (Chapel Hill)
- August 20–24, 2012, Utah (Salt Lake City)

#### Workshop 851—RES Case Study Review
- June 19–21, 2012, Kansas (Wichita)

#### Workshop 931—Restructuring Income/Expense Statements
- March 19–23, 2012, North Carolina (Chapel Hill)
REAL ESTATE ASSESSMENT ASSISTANT DIRECTOR
ARLINGTON COUNTY, VIRGINIA
SALARY NEGOTIABLE UP TO $116,000

Stable, diversified economic base, AAA bond rating, highly educated, technologically savvy and participative community, urban county without a city, much more than a suburb of Washington DC. Interested? Arlington County, VA seeks an experienced, innovative and self-directed appraisal professional to fill a key management position in its real property tax appraisal and assessment functions. We offer a challenging job, competitive salary and family friendly employee benefits. For more information and to apply, visit our website at www.arlingtonva.us.

OPPORTUNITY AVAILABLE

An opportunity is available now for hard working and experienced retirees with a wide scope of abilities (personal property, real estate, sales and use). If you are a retiree, about to retire, or just want a change to a warmer climate we have work for you. We can work out the logistics with you. Send your confidential biography to:
Employee Relations Department
P.O. Box 40517, Mesa, Arizona, 85274

APPRaisal COMMERCIAL REVIEWer
Marietta, Georgia

Position Objective:
Tyler Technologies conducts mass appraisals on behalf of its clients, government jurisdictions throughout the U.S. As an Appraisal Commercial Reviewer, you would utilize appropriate CAMA methodology to finalize appraisal of all categories of commercial properties. Additional objectives include accurate data collection and defense of value before appointed Boards. The position requires a unique combination of mass appraisal knowledge, analytical skills, and the ability to work outdoors in all weather conditions. Tyler Technologies is an Equal Opportunity Employer.

Responsibilities:
- Collect and record detailed property data and verify data via interview with property owner or occupant if available.

Qualifications:
- Significant commercial mass appraisal experience
- Georgia certification preferred
- Excellent analytical ability
- Spatial ability to read maps and locate a physical location on a map
- Ability to visualize floor plan footprints based on three-dimensional buildings
- Good math skills to calculate square footage, ratios, and similar functions
- Knowledge of income capitalization
- General PC skills including knowledge of MS Word and Excel, or other equivalents, are desirable
- Valid driver’s license and proof of insurance

Special Notes:
- Daily car allowance
- Position requires extensive walking and working outdoors in all types of weather.

Link to apply: http://jobs.tylertech.com/employmentopportunities/ApplicationEntry.aspx?form=SHRT&req=6010054&src=q=1&desc=APPRAISAL+COMMERCIAL+REVIEWER+(MARIETTA%2c+GA)

MANAGER OF THE INDUSTRIAL SECTION Houston, Texas

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

Position Vacancy Announcement

JOB TITLE: Manager, Industrial Section POSITION NO.: 450903
POSITION IS: _X_Exempt___Non-Exempt TDLR REGISTRATION: Required
TODAY’S DATE: November 17, 2011 DIVISION: Business Industrial Property
DESCRIPTION/QUALIFICATIONS:
As the Manager of the Industrial Section, duties include directing and supervising the functions, tasks and activities as they relate to the responsibilities assigned to the Business and Industrial Property Division. Perform con-
consultative and technical work in planning, developing and administering a specialized program providing consultative and technical services to the district and to the public. Exercise broad discretion regarding appraised values. Will represent the Chief Appraiser and the district in the informal and formal protest hearing process.

EDUCATION AND EXPERIENCE:

- Graduate of an accredited four (4) year college or university with major emphasis in Public Administration or in Management.
- Minimum of Five (5) years experience in property tax administration preferable in the area of personal property.
- Supervisory experience with the ability to lead and direct others required; development and administration of training programs and workshops.
- Ability to work with and monitor the valuation contractors.
- Must have experience with the use of a personal computer with the Windows operating system and specific skills in data research; working knowledge of HCAD’s CAMA system preferred.
- Considerable knowledge of program planning and implementation of policies and regulations governing the appraisal district.
- Ability to maintain effective working relationships with professional, civic and governmental lay groups.
- Must register with the TDLR and have attained or working toward a TDLR Appraiser License/Certification.

Physical and Mental Abilities: Must have sufficient mobility to visit property sites that may feature rough terrain and to work outdoors in unfavorable weather conditions. Must be able to sit or stand for extended periods of time with ability to reach, bend and move up/down on steps. Must be able to lift up to 50 pound file boxes. The position requires considerable concentration, creativity and ability to manage time effectively. It is subject to stress caused by a changing public environment, diversity in the organization, mandatory deadlines and heavy workload. Requires the ability to operate office equipment and communicate on the telephone and face to face. Requires the ability to ask questions that will bring forth the information needed to make sound decisions.

The position requires use of personal vehicle. A valid Texas driver’s license with proof of liability insurance and a verified acceptable driving record is required.

SALARY: This position is classified in Salary Group D3. The starting salary for this position is $62,223.00

CLOSING DATE: This position will be open until filled.

Applications/resumes should be submitted to the Human Resources Division. You must attach a transcript if you list any college or university attendance. This is a security sensitive position; a background check will be performed.

ASSESSOR
Gloucester County, Virginia

Gloucester County, Virginia is seeking a dynamic team oriented leader with excellent leadership, communication, and interpersonal skills to head the Real Estate Assessment Department. Gloucester County is centrally located on the Eastern Seaboard with easy access to the Chesapeake Bay, Virginia’s Historic Triangle, and major cities, yet abounds with small town charm and hospitality, while offering a wealth of outdoor recreational opportunities. The Assessor is responsible for managing the Real Estate Assessment Department, planning and directing the comprehensive assessment and reassessment of all real property in the County, overseeing the appeals process, and supervising professional, technical and clerical personnel. Qualifications: Requires Bachelor’s degree in business administration, public administration, accounting or a related field, excellent computer skills, through knowledge of CAMA software, and valid Virginia driver’s license. Also requires 7 to 10 years of assessment and appraisal experience, including 3 years of supervisory experience; or any equivalent combination of training and experience which provides the required knowledge, skills, and abilities. For additional information and to apply online visit us at www.gloucesterva.jobs. Salary Range: $64,062-$96,093 DOQ. Excellent benefits package. (804)693-5690. EOE M/F/D.

APPRaiser (Major Property)
District of Columbia

Government of the District of Columbia
Office of the Chief Financial Officer (OCFO)

Appraiser (Major Property)
$67,600 – $86,482

The Office of the Chief Financial Officer (OCFO) whose mission is to enhance the fiscal and financial stability, accountability and integrity of the Government of the District of Columbia is in search of an Appraiser. The person filling this position makes an exterior/interior inspection of properties assigned in accordance with performance standards. Analyzes gathered data, typically sales, income and/or cost, if applicable for use in studies for the development of value estimates of real property. Utilizes the mass appraisal technique and/or computer-assisted mass appraisal process. Prepares and presents oral, narrative and/or studies/reports to substantiate value estimates, economic conditions, market trends, and construction or redevelopment activities.
The desired candidate will possess excellent written and oral communication skills; the highest degree of ethics and integrity in both professional and personal life; capacity to reconcile competing priorities; ability to work in a collaborative manner.

For immediate consideration, please email your resume to michea.young@dc.gov. Please reference announcement number: 11-AD-OTR-0019-R.

The OCFO offers a competitive salary and a location convenient to the Waterfront Metro Station. Our full-time employee’s benefit package includes medical, dental, retirement, and educational assistance.

The Office of the Chief Financial Officer is AN EQUAL OPPORTUNITY EMPLOYER.

ASSESSMENT ANALYST SUPERVISOR
Fort Myers, Florida

Hiring Salary $58,565 - $74,845 commensurate with experience and qualifications

Location. Location. Location. Lee County is located in sunny Southwest Florida with average winter daytime high temperatures of 76° and average winter low temperatures of 55°.

The Lee County Property Appraiser’s Office is established in the Florida Constitution and responsible for annual real and tangible personal property assessments and we’re looking for an experienced, innovative and self-directed appraisal professional to fill a key management position in our real property assessment division. Our Office’s specifics: http://www.leepa.org/TaxRoll/At-A-Glance/2011%20At-A-Glance%20Prelim.pdf. For specific job information, and to apply, visit our website at www.leepa.org.

STAFF APPRAISER ($14.65–$23.00)
Lyon County, Kansas

Lyon County, KS Appraisers Office is seeking applications for a full-time Appraiser I, Appraiser II, or Appraiser III position, level dependent on applicant’s qualifications. The position is responsible for the collection and analysis of data, and subsequent establishment of specific real property values in the county, and act as a hearing officer with property owners regarding the valuation of their property. Experience with mass appraisal required and Orion CAMA System is preferred. Must be able to read, write, and speak English fluently with the ability to speak a foreign language helpful. Must possess a valid Kansas driver’s license and pass drug/physical tests.

A complete job description is available on-line and in the Human Resources Department located in the Lyon County Courthouse, 430 Commercial, Emporia, KS 66801.

Applications may be obtained on-line at www.lyoncounty.org or at the Human Resources Department.

Position is open until filled.
EOE

DIRECTOR – COMMERCIAL APPRAISER
Orleans Parish Assessor’s Office, New Orleans, Louisiana

ORLEANS PARISH ASSESSOR’S OFFICE is accepting applications for its Director of Commercial Appraiser Division. The Selected applicant will perform duties as the Administrator of the Commercial Property Division and be involved in the functions and activities associated with the appraisal of commercial and industrial properties including inspection, data collection, analysis, application of appropriate valuation approaches and techniques. Must perform more complex appraisals and special assignments for the Assessor’s Office and do related work as required. The Director will also oversee the defense of challenged appraisals before the appellant agencies. Must hold a Louisiana Certified General Appraiser License or Certified Assessment Evaluator (CAE) designation, or equivalent.

QUALIFICATIONS

Education: Bachelor’s Degree from an accredited college in Accounting, Finance, Economics, Business Administration, Real Estate, Appraisal or related field.

Experience: A minimum of seven (7) years commercial appraisal experience including three (3) years in a supervisory capacity. Equivalent combination of education and experience that satisfy the requirements of the job may be sufficient. Must have experience with the use of a personal computer with the use of a personal computer with the Microsoft Windows operating system including Word, Excel, and Power Point.

Requirements: Comprehensive knowledge of commercial mass appraisal methods, procedures and techniques. Proven ability to work under stress and meet reappraisal deadlines of 13,000 commercial properties. Ability to supervise, train, coordinate and review work of personnel assigned to the division. Must demonstrate ability to lead and direct others to effectively present information, and to deal with the general public. Position requires use of personal vehicle. A valid driver’s license with proof of liability insurance is mandatory.

Salary is dependent upon the qualifications and experience of the candidate. Starting salary is $55,000.

Please send resumes to:
Ms. Reba Johnson
P. O. Box 53406
New Orleans, LA 70153

The Office of the Chief Financial Officer is AN EQUAL OPPORTUNITY EMPLOYER.
Recertification Credit Notice

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

10.3.6 Gaining Credit

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

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

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

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

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

Fundamentals of Tax Policy

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

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

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

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

Members $60, Nonmembers $75
Member Anniversaries • January

5 Years
Lourdes Aguiar, Ryder Systems, Inc., Miami, FL
Victor P. Baca, Santa Fe County Assessor’s Office, Santa Fe, NM
Linda J Coe, Town of Scriba, Oswego, NY
Jimmy Coyle, Owen County Revenue Department, Owenton, KY
James H. Cramblett, Hampton Township, East Moline, IL
Patrick H Fitzwater, Tinker and Associates, Griffin, GA
Linda L. Haas, Concord Township Assessor, Elkhart, IN
Kay Hall, Garrard County, Lancaster, KY
Russell Jones, Person County Tax Assessor, Roxboro, NC
Gene Kotlyar, Harris County Appraisal District, Houston, TX
Ralph E Marasco, Jr, Polk County, Des Moines, IA
Domingo P. Martinez, Santa Fe County Assessor’s Office, Santa Fe, NM
Michael A. Mears, Eureka County, Nevada, Eureka, NV
David Ochsenbein, Orange County Property Appraiser’s Office, Orlando, FL
Juan C. Paz, Simon Property Group, LLP, Indianapolis, IN
Susan E Russo, Town of Scarborough, Scarborough, ME
Gabe Spencer, Skamania County, Stevenson, WA
Jason R Streebel, Town of Mashpee, Mashpee, MA
Shawn Thornton, Santa Fe County Assessor’s Office, Santa Fe, NM
Marsha Weyand, Kittitas County, Ellensburg, WA
Michael B. Wikstrom, King County, Seattle, WA
John W. Wilson, AAS, Florida Department of Revenue, Tampa, FL

10 Years
Nicole M L Anderson, Ministry of Highways & Infrastructure, Regina, SK, Canada
Fran Hamilton, Madison County, Huntsville, AL
A. Scott Kinsman, Pasco County Property Appraiser’s Office, Dade City, FL
Martin W. Lynch, Ocean Township, Whiting, NJ
Leighann Meeker, Pasco County Property Appraiser’s Office, Dade City, FL
Kris Poulson, Utah County Assessor’s Office, Provo, UT
David Ross, Land & Property Services, Belfast, N. Ireland, United Kingdom
Donn M. Sugiyama, Los Angeles County Assessor’s Office, Los Angeles, CA
Elvin Valverde, Napa County, Napa, CA

15 Years
Cindy Altenbern, AAS, Mesa County Assessor’s Office, Grand Junction, CO
Airline Broome, City of Holland, South Haven, MI
John H. Gellatly, CAE, St Louis County Assessor’s Office, Duluth, MN
Peter Goodstein, Flint Township, Flint, MI
Alex Hamilton, Wilkes County, Wilkesboro, NC
Clair L Hubbard, Rutherford County, Rutherfordton, NC
David M. Hynes, New Hampshire Dept of Revenue Administration, Rochester, NH
Michael L McCluskey, AAS, RES, Harris County Appraisal District, Houston, TX
Al Mobyte, CAE, AAS, Florida Department of Revenue, Tallahassee, FL
Margaret Offutt, Rockcastle County PVA, Mount Vernon, KY
Daniel J. Robinson, Town of Kennebunk Assessor’s Office, Kennebunk, ME
Marilyn A. Shenkel, Hamilton County, Fishers, IN
Valerie Serowatka, Department of Taxation, Richmond, VA

Janet Vaughn, Rockcastle County PVA, Mount Vernon, KY
Tim Walker, Lafayette County Property Appraiser’s Office, Mayo, FL

20 Years
Donna L Barakauskas, Town of Bourne, Buzzards Bay, MA
Mary E. Hlavinka, City of New Berlin, New Berlin, WI
Rudy E. Kolthoff, Council for Real Estate Assessment, Den Haag, Netherlands
Dennis W. Mabe, Harris County Appraisal District, Houston, TX
Diane M. O’Connor, Town of Northborough, Northborough, MA
Joan R Robinson, Ivoryton, CT
Richard A. Stewart, Jr, Clark County Assessor’s Office, Las Vegas, NV
John D. Threadgill, Dallas Central Appraisal District, Dallas, TX
David W. Wilkin, CAE, Saskatchewan Municipal Board, Regina, SK, Canada

25 Years
Rhyn L Duplechain, St Landry Parish Assessor, Opelousas, LA
Judy Mathis, Town of Winslow, Winslow, ME
Charles B. Terrell, Jr, Wal-Mart Stores, Inc, Bentonville, AR

30 Years
Karen L Berry, Fremont County Assessor’s Office, Sidney, IA
Dominic D’Antoni, Nashua, NH
Robert S Lucas, CAE, Property Concepts Management Corp, Palm City, FL
Robert W. McGowan, Reno, NV
George L. Rooker, Jr, Davidson County Assessor’s Office, Nashville, TN

35 Years
David Gaskell, West Sand Lake, NY

40 Years
Robert F. Whiteley, City of Belfast, Belfast, ME

Fundamentals of Mass Appraisal

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

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

Members $55, Nonmembers $70; softcover
The beginning of a new year finds us in the midst of winter, with many 2011 accomplishments to celebrate and even more ambitious plans for 2012. Some of the more recent projects include the introduction of the long-awaited Fundamentals of Mass Appraisal textbook. After 18 months of planning, the authors, reviewers, and editors put their stamp of approval on the new publication, and it is being sold in the IAAO Marketplace. You’ll want to check it out on the IAAO Web site (www.iaao.org). If you happen to have the Mass Appraisal of Real Property book, or MARP as it is often called, don’t worry about it becoming obsolete. That book will still be used for courses until they are updated to reflect references to the new text.

In the meantime, we continue to bring courses directly to your desktop. Well over 300 people took advantage of our online offerings in 2011. These short courses have served a very specific niche, offering information in a very simple format. Topics include separate introductory courses on the three approaches to value, as well as a Commercial Case Study Review, the Ethics Course, Mathematics for Assessors, Site Analysis, SPSS for Appraisers, and the Mass Appraisal of Residential Property. For 2012, however, our online offerings will take on an entirely new sophistication.

We’re excited to announce that the finishing touches have been put on a new, very robust, online learning management system. This is the path that IAAO has been going down for more than five years, so it is very gratifying to see it operational. We are starting by offering an online version of course 452, The Fundamentals of Ratio Studies. Fourteen credit hours will be awarded for taking the class, and once we are certain we have the delivery system performing as it should, we will be systematically adding more courses. While we’re very pleased to have been able to offer the online courses we have to this point, I believe you’ll find the new system to be truly impressive in its functionality. Students will have the opportunity to follow links to reference materials, take part in quizzes to test their understanding of the materials, and access a number of other features. For more information, check out Larry Clark’s article in the August 2011 issue of Fair & Equitable (p. 44).

I want to extend a big thank you to those who have already responded to their dues billing for 2012. Our first invoices traditionally go out in the fall of the year. We appreciate those who have already renewed. Even though costs for all of the various services offered to members have risen each year, we’re pleased to announce that we again will be holding the line on any dues increase, as we have since 2004. Thank you for your support and loyalty to IAAO. You can be assured that we’ll do all we can to keep membership as affordable as possible while continuing to add to member services. For the coming year the Executive Board has approved the availability of funds for hardship grants to offset part of the cost of membership for those who find their budgets short of funds to continue their memberships. In addition to these confidential grants, we will continue to offer scholarships to the conference and for a number of purposes. Please visit the IAAO Web site to learn more about what scholarships may be available that would meet a need you might have. As you might expect, the funds are limited, so you are strongly encouraged to apply early and thoroughly complete the application form. Our 2/$200 campaign for new members will continue a while longer, so that new professionals can be recruited into the IAAO family of membership. The “two for two-hundred” campaign allows for two full years of membership for only $200, instead of the $350 that it would normally cost for a regular member.

Highlights of 2011 included expanded international outreach, the F&E Digital Edition, added online courses, greatly enhanced research capabilities for members, a presence on LinkedIn and Facebook, a very popular and affordable Webinar series, and the new AssessorNET with upgraded capabilities. For 2012, we look forward to a database upgrade, new Web site design and features, and even more opportunities for members to interface with one another, while we continue with the initiatives introduced in 2011 and make plans to implement a five-year plan.

As I prepare this article, the elections for IAAO have just concluded for another year. Members voted to approve constitutional amendment changes that were routine in nature, and also elected their newest leaders to the IAAO Executive Board and Executive Committee. Congratulations to the winners, and thank you, too, to those who had the courage and commitment to put their names forward for consideration by the voters, even though they did not win. Look for the listing of the winners elsewhere in this edition of Fair & Equitable.

Have you considered becoming a leader in IAAO? I hope that you will. Persons interested in eventually serving on the Executive Board are strongly encouraged to become involved in committee activities. Let the IAAO President or President Elect know about your interest so that they can keep you in mind when they are making appointments for 2013 or for the occasional vacancies that present themselves. I hope that you and your family enjoyed a warm and wonderful holiday season in 2011, and on behalf of the staff of IAAO, we wish you success and happiness in 2012.

Sincerely yours,

Lisa Daniels
EXTEND THE BENEFITS OF IAAO TO A COLLEAGUE AND YOU COULD EARN CASH PRIZES.

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