

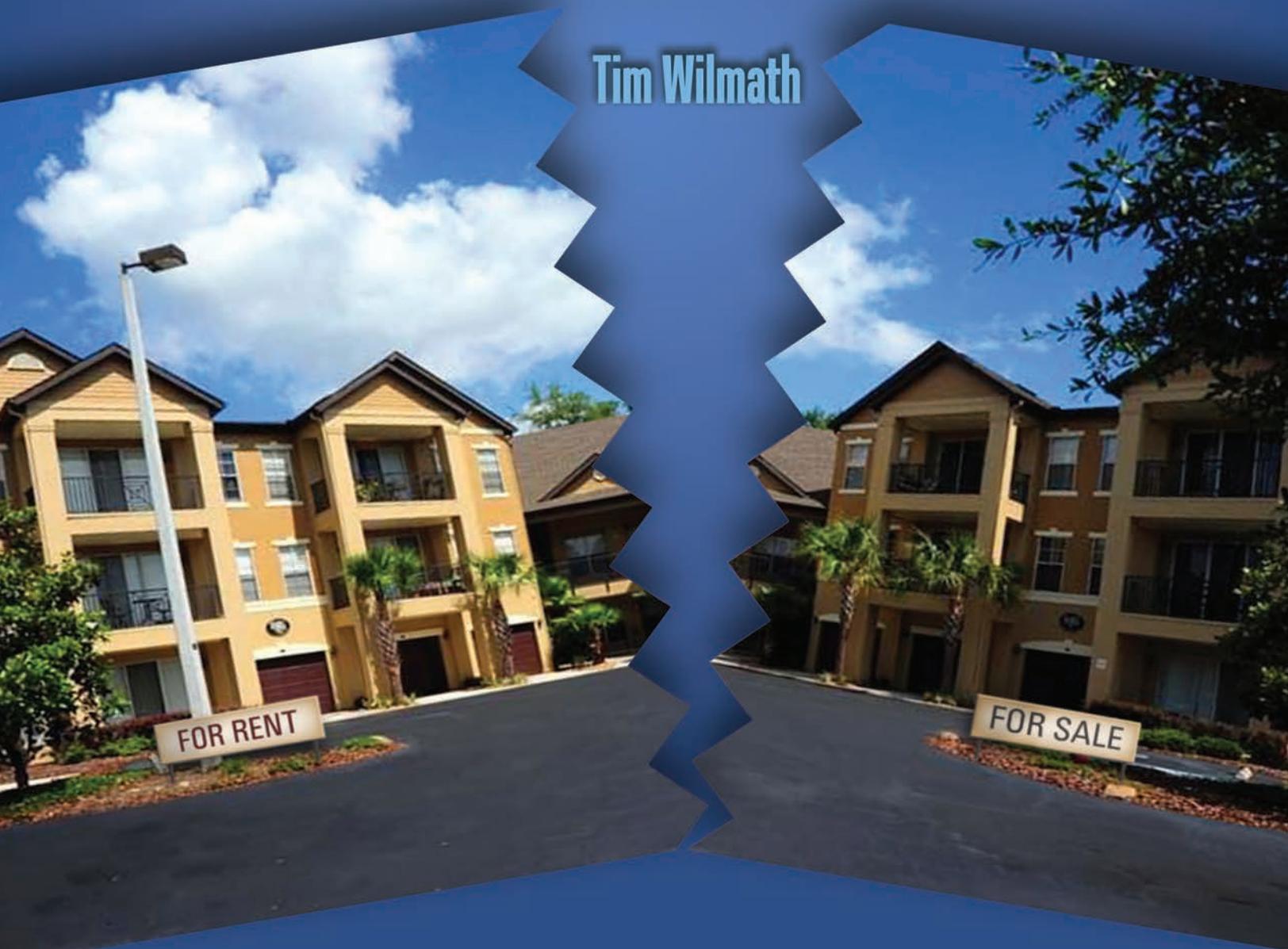
FAIR & equitable

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



Fractured Condo Projects: Highest and Best Use Determines Valuation Approach

Tim Wilmath





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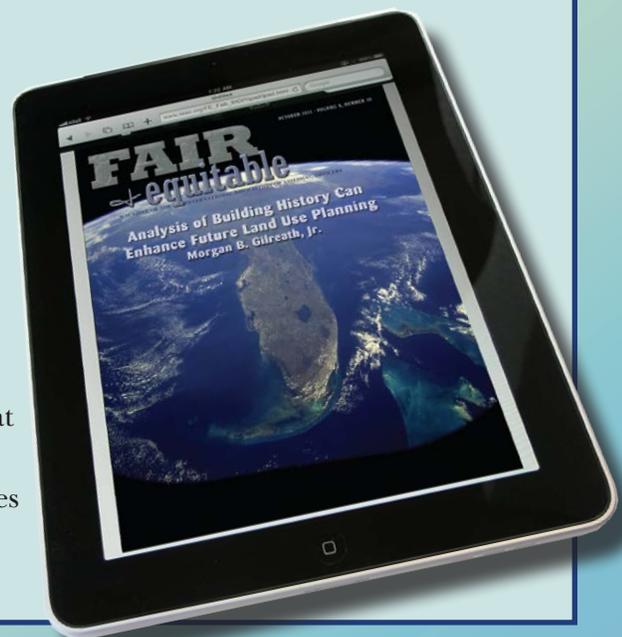
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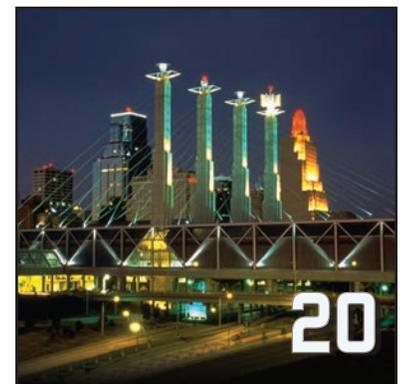
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Cover illustration—Chris Bennett



From the President

Debra Asbury

Dear IAAO Members,

May and June were extensive travel months for IAAO officers, as they visited local and international meetings to represent IAAO. May began with a trip to the annual meeting of the Massachusetts Association of Assessing Officers and the conference of the Northeastern Regional

Association of Assessing Officers. Attending this combined conference along with me were Executive Director Lisa Daniels, IAAO staff member David Reed, and IAAO board members Melinda Fonda and Mike Miano.

Later in May, Immediate Past President Bruce Woodzell attended the Annual Professional Development Conference of the Association of Assessing Officers of Manitoba in Winnipeg, Manitoba, Canada.

In June, I attended the conference of the North Central Regional Association of Assessing Officers in Kansas City and the annual conference of the Institute of Municipal Assessors in Ottawa, Ontario, Canada.

Vice President Kim Lauffer represented IAAO at the Kansas County Appraiser's Association Conference in Manhattan, Kansas.

On June 20-21, I participated in the Training Trip of the State Administration of Taxation/Lincoln Institute of Land Policy in Beijing, China. The event, held at Renmin University, was intended to provide a comprehensive overview of property tax and land administration systems and practices. Participating with me were President-Elect Rob Turner and IAAO staff member Larry Clark, CAE. One presentation featured information about assessment administration protocols focusing on general assessment administration, data collection, mass appraisal, and automated valuation models. A second presentation covered verification and adjustment of sales, roll quality measures, oversight agency responsibilities, and ratio studies. IAAO technical standards provided the foundation for these presentations. I will have more information to share next month about this major event.

The Executive Board met by conference call on June 4 and approved a project plan for developing a brand strategy for IAAO for implementation in 2013. The plan calls for selecting a company to develop a comprehensive plan for the association.

IAAO staff is preparing intensively for the IAAO annual conference in September. The attendance numbers are coming in strong, and the conference promises to be a memorable one. This issue of F&E contains extensive information about the conference, and the conference brochure is now available online so you can plan your educational agenda. I encourage anyone who has not attended in the past to try to attend this conference. It will be held in Kansas City, just a few blocks from IAAO headquarters, and the Local Host Committee is planning a number of activities to make this a special event.

This year may be a record-setting one for professional designation candidacy applications. It is gratifying that so many members are pursuing a professional designation. The Virginia Cup, which is awarded to the state/province with the most new designees each year, will be hotly contested this year and in future years.

(continued on page 10)

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Fractured Condo Projects: Highest and Best Use Determines Valuation Approach

Tim Wilmath

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The trend of converting apartment properties into condominiums began in Florida in 2004. The motivation was to maximize profit—an individual condo unit generates a higher value than a rental apartment. This trend quickly became a very popular mechanism to generate cash flow, and hundreds of apartment projects in Florida were converted to condos.

Since late 2006, however, the overall residential real estate market has declined significantly. As a result of this decline and the oversupply of individual condo units, many condo conversion property owners (typically developers) have been unable to sell units at the prices they had previously enjoyed. Renting the units became a more appealing option than selling them at significantly reduced prices.

Residential condominium projects in which a significant portion of the units remain unsold and are being rented are often referred to as *fractured condos*; that is, they are partially owner-occupied and partially rented. Traditionally, individual condo units are assessed (and appraised) on the basis of sales of individual condo units. Apartment

projects, on the other hand, are typically assessed (and appraised) on the basis of the income approach and/or sales of entire apartment projects. Typically, in apartment projects, units have a lower value than individual condo units. For this reason, many fractured condo owners request their properties be assessed as apartments.

Residential condominium projects in which a significant portion of the units remain unsold and are being rented are often referred to as fractured condos; that is, they are partially owner-occupied and partially rented.

As these fractured condos became more prevalent and the number of tax appeals rose, the Hillsborough County (Tampa, Florida) Property Appraiser's office was increasingly challenged about the proper way to value these properties. Should condo projects in which most of the

units are rented be valued the same way as traditional apartment complexes? If there is a market, even a weak market, for condo units, should sales of individual condo units be used to determine the value? If the developer of a fractured condo project seeks to purchase back sold units in an attempt to dissolve the condominium, should the facility be valued as an apartment complex? These were the questions facing the Hillsborough County Property Appraiser's office when it was trying to forge a policy for valuing these properties.

Precedents Set by Court Decisions

Understandably, many condo conversion property owners believe the assessment of the unsold units must be based on the income approach, because the units are being rented and not marketed for sale. The courts have ruled that the method of assessment is at the discretion of the property appraiser. In *Bystrom v. Bal Harbour* (1987), the court stated,

The mere fact that that the taxpayer disagrees with either the weight to be accorded each factor or the method to be utilized in arriving at the valuation of the property is not a sufficient reason to overturn the appraiser's valuation.

Although the owner of a condominium unit may choose to rent it, that action alone does not dictate that it should be valued via the income approach. As the Florida Supreme Court noted in *Bystrom v. Whitman* (1986),

The core issue in any action challenging a tax assessment is the amount of the assessment, not the methodology utilized in arriving at the valuation.

Clearly, it would be improper to value some units in a project with one approach (sales) while valuing identical units with a different approach (income). The Florida Department of Revenue echoed this point in a June 23, 1993 opinion, stating,

I am unaware of a provision in the law which would permit unequal assessed values for identical residential units such as condominiums or subdivision properties based solely on whether the owner chooses to live in the property or rent it out. (Jeff Kielbasa 1993)

In some cases, unsold units far outnumber sold units in a condo project, particularly condo conversions that were converted well into the real estate boom and at the beginning of the downturn. Owners of these properties often assert that the property appraiser's office should value the property utilizing the income approach, because the vast majority of the units are being rented and most of the property is being operated as an apartment complex.

The determination of highest and best use is accomplished through the traditional four-step process: physically possible, legally permissible, financially feasible, and maximally productive. Of those four steps, the most significant for fractured condo projects is the last one: maximally productive.

In *Schultz v. Lurie* (1987), the court actually held that a condominium project should be valued as an apartment project utilizing the income approach. However, in that case, the taxpayer owned all the units within the project and could terminate the condominium at any time. Unfortunately, in most condominium projects, a number of units have been sold and are outside the control of the developer.

In *Gilbreath v. Westgate Daytona, Inc.* (2004), the court held that the property appraiser is not permitted to

value a condominium unit as a time-share until the condominium unit becomes a legal timeshare under the law. It seems that it would be equally improper for the property appraiser to value unsold/rented condominium units (in a project in which some units have been sold) as if the property were one rental apartment project, prior to the termination or the imminent termination of the declaration of condominium.

Highest and Best Use

In reviewing all the issues related to fractured condos, the property appraiser's office realized that the real issue in the selection of the valuation approach is highest and best use. Typically, the actions of the market indicate highest and best use. When a developer converts apartments to individual condo units and sells all of them, clearly the highest and best use is individual condo ownership and the appropriate valuation approach would be based on sales of individual units. When a developer converts apartments to condos and is unable to sell any units, the market is reflecting that the highest and best use is probably apartments. For apartments, the appropriate valuation method would be the income approach or sales of whole apartment projects.

However, many projects have too many sold units to be considered apartment projects. This *point of no return* prevents the developer from dissolving the condo documents and resuming the original arrangement. There are too many sold units to go back in time, yet a significant inventory of unsold/rented units remains. These are the properties that challenge conventional valuation thinking. The determination of highest and best use is accomplished through the traditional four-step process: physically possible, legally permissible, financially feasible, and maximally productive. Of those four steps, the

most significant for fractured condo projects is the last one: maximally productive. Which use would produce the highest value—apartment rental or sales to individual owners?

When sales of condo units slow down, many developers choose to rent the units because the price at which they would sell is unacceptable. Often these properties have a mortgage balance greater than the current market value; this is often referred to as being *upside down* on a property. Rather than sell the unit at a loss, in the interim many owners choose to rent, waiting until the market improves. Many even discontinue sales and marketing efforts during this interim period. Although the prices at which units could sell are below the debt amount, they are above the values per unit as an apartment property. This indicates that the highest and best use remains condos—with an interim use as rentals until the market provides a price acceptable to the owner and above the debt amount.

The determination of highest and best use ultimately dictates the valuation approach to be used.

Sometimes developers convert apartments to condos and are unable to sell them at prices typical for similarly sized condo units. This clearly indicates that the highest and best use is reversion to apartment use. Often this is accomplished through dissolution of the condominium documents.

Determining the Valuation Approach

The determination of highest and best use ultimately dictates the valuation approach to be used. In that light, the property appraiser's office has developed guidelines to assist in determining

the highest and best use and the corresponding approach appropriate for fractured condos, as follows:

1. If a developer owns every unit in the condo project and is operating the property as a rental apartment property, then the income approach should be used with sales of apartment projects as the basis for valuation.
2. If a developer has sold only a very few units but is trying to reverse the condo conversion by buying back sold units, then the highest and best use is probably apartments and the income approach should be used with sales of apartment projects as the basis for valuation.
3. If the developer has reached the point of no return, that is, there are too many sold units to make repurchase feasible, then the highest and best use is probably condo ownership, not rental, and the sales comparison approach should be used with individual units as the basis for valuation.
4. If the project is still marketing units for sale, then the highest and best use is likely individual condo ownership, not rental, and the sales comparison approach should be used with individual units as the basis for valuation.
5. If a developer has temporarily discontinued marketing units because of the declining market but sales in competing projects indicate units would sell for more than they would as a rental property, then the highest and best use is probably condo ownership, not rental, and the sales comparison approach should be used with individual units as the basis for valuation (with consideration for the declining market).

In essence, the proper valuation approach hinges on the determination of highest and best use. These five guidelines assist the assessor in making that determination. If the highest and best use is deemed to be individual condo ownership, then the valuation approach is the sales comparison approach using sales of individual units. If the highest and best use is deemed to be apartments, then the valuation approach is the income approach using sales of apartment projects.

Method of Valuation

Once the highest and best use has been established, the appropriate valuation approach is determined. Although the property appraiser's office may be confident about the valuation approach, the property owner is often still convinced the property should be treated as an apartment complex. In seeking an assessment reduction, the owner or the owner's representative sometimes utilizes methods inappropriate for assessment purposes.

Many appraisals for financing purposes utilize the discounted cash flow approach. Financial institutions are typically interested in the discounted value of the unsold units with consideration of an absorption period, selling expenses, and holding period. However, this approach has been rejected for assessment purposes. In *Palm Beach Development v. Walker* (1985), the court stated,

Implementation of the owners' discount sellout theory would result in lower valuations on owners' property than exist on adjacent similar property owned by others.

Another technique used by appraisers in valuing condo conversions is sales of entire apartment projects instead of individual condominium units. In essence, they are valuing the sale of the units in bulk. The courts

have rejected this approach, as illustrated in *Edward Rose Building Company v. Independence Township* (1990), in which the court opined,

It was not appropriate to apply a 'wholesale discount' to reflect the difference between the prices the developer would have received if it sold the lots on an individual basis [versus selling them] 'en masse.' Use of a wholesale discount would violate the constitutional requirement of uniformity of taxation.

Assessment Appeals

In some appeals of condo conversion valuations, property owners point to certain expenses in closing statements, asserting that discounts to the buyer at closing were not reflected in the recorded sale price. Adjusting sale prices based on closing fees is inappropriate. In *Southern Bell Telephone and Telegraph Company v. Dade County* (1973), the court said,

Therefore, in this context the price at which property is sold as indicated by the documentary stamps on the instrument is prima facie evidence of its value.

Tax appeals for some condo conversions are based on analyses that included extraordinary cost-of-sale adjustments. It is improper to apply a cost-of-sale adjustment outside of the mass appraisal approach. The court commented on the cost of sale in *Turner v. Tokai Financial Services, Inc.* (2000):

To allow a blanket deduction for costs of sale gives a windfall to the seller who has already accounted for them in his sales price. Property appraisers can make a cost of sale adjustment when the circumstances warrant it, but no such deduction is required by 193.011.

Some tax appeals for condo conversion valuations propose significant downward adjustments to recent sales. Often these adjustments are not supported by any empirical data.

Arbitrary adjustments to sales were addressed in *Walters v. State Road Department* (1970), in which the court said,

One of the basic rules of evidence in this state and other jurisdictions is that testimony that is essentially speculative and conjectural is inadmissible to prove the value of property.

Summary

In the current real estate market, owners of condo conversion properties are unable to sell their units at prices they previously enjoyed and thus are renting their unsold units. These residential condo projects are called *fractured condos* and present a challenge to conventional valuation thinking. Typically, units in apartment projects have a lower value than those in condo projects; thus condo conversion property owners request their properties be assessed as apartments.

With a variety of court rulings on this issue and questions about the valuation approach most suitable for fractured condos, the Hillsborough County Property Appraiser's office recognized that determination of the highest and best use ultimately dictates the appropriate valuation approach. If the highest and best use is deemed to be individual condo ownership, then the sales comparison approach with sales of individual units should be used for valuation. If

the highest and best use is deemed to be apartments, then the income approach coupled with sales of apartment projects should be used for valuation.

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Tim Wilmath, MAI, is the Director of Valuation for the Hillsborough County Property Appraiser's office in Tampa, Florida. He has been involved in appraising for over 25 years and ad valorem assessments for 15 years. Tim oversees the valuation for all property types in Hillsborough County, a jurisdiction of 500,000 parcels. Tim earned a Bachelor of Science degree in business administration from the University of South Florida and currently holds the MAI and SRA Designations from the Appraisal Institute.

Tim was the recipient of the IAAO Bernard L. Barnard Outstanding Technical Essay Award for "Mass Appraisal of Hotels" in 2006.





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New Electronic Resources—Access the full text in LibraryLink.			
Title	Source/Date	Author(s)	Description
2011 United States hotel valuation index	<i>HVS Consulting and Valuation</i> , January 2012	Steve Rushmore, Michael L. Mele, Chu Y. Xu, and Rebecca Lee	The Hotel Valuation Index (HVI) tracks hotel values in the U.S. as a whole as well as for 51 major lodging markets. It is calculated using occupancy and average rate data provided by Smith Travel Research for each of the markets reviewed.
Best bet for tax revenue: mixed-use downtown development	<i>New Urban News</i> , 2010, 15 (6)	Philip Langdon	A review of two studies—one in Sarasota County, Florida, the other in Asheville, North Carolina—suggesting that one of the best fiscal remedies for financially struggling local governments is dense, mixed-use development.
HVS hotel development cost survey 2011/12	<i>HVS Consulting and Valuation</i> , January 2012	Elaine Sahlins	HVS has tracked hotel construction costs throughout the United States since 1976. The survey considers data for six lodging types. This report has updated per-room development costs through the end of 2011.
An investigation into appraisal bias: the role of decision support tools in debiasing valuation judgments	Georgia State University Real Estate Dissertations, July 2011	O. Alan Tidwell	This research is the first to focus on decision support tools as a technique to eliminate systematic biases in the appraisal process. The study focuses on the value opinion of an anonymous expert as a source of potential bias, because the value opinion of an anonymous expert is a common non-sanctioned source of influence representing a clear departure in the normative appraisal process. To operationalize the research hypotheses a two-factor randomized experiment to investigate the stated research hypotheses was conducted.
Predicting “reasonably near future” in highest and best use	<i>Right of Way</i> , May–June 2012	Wayne Rasmussen	From a legally permissible standpoint, the “reasonably near future” generally refers to the amount of time needed to accomplish a rezoning or change of other restriction imposed by law in order to have the ability to develop the highest and best use. This time period needs to be predictable and close enough to the date of valuation, based upon credible evidence, to affect the market value of the property.
Recent history of Oregon’s property tax system: with an emphasis on its impact on Multnomah County local governments	Multnomah County Tax Supervising & Conservation Commission/ December 2011	Tom Linhares	Oregon’s property tax system has undergone dramatic changes over the last 21 years, affecting not only the local taxing districts that rely on the revenue to provide essential services to over 3.8 million citizens, but also the property owners who pay for those services.
State income tax credits for conservation easements: Do additional credits create additional value?	Lincoln Institute of Land Policy/2011	Jeffrey O. Sundberg	Conservation easements have become an extremely popular way to protect the conservation values of undeveloped land. Fifteen states have created income tax credits to encourage the creation and donation of conservation easements. This paper studies these credit programs to determine the extent to which states that are willing to subsidize easements more heavily might also be willing to take steps to reduce at least some of the frequently-discussed concerns about conservation easement policy.
Statistical methods for modeling home values	Columbia University Department of Statistics/ December 2008	Joseph Wadalawala	This article addresses specific problems relating to subjective home price valuations. The method outlined here gives a framework for a home buyer to validate the asking price or assessed value of a home value quoted by a realtor or appraiser.
Transmission line impacts on rural property value: Montana case study explores the variables	<i>Right of Way</i> , May–June 2012	James A. Chalmers	The context of the historical discussion on transmission lines has generally been on developed residential properties in urban and suburban locations with the conclusion that the effects have been small or non-existent. The question remains whether this holds true in rural locations. The case study reported here investigates this question by analyzing sales in a rural subdivision in southwestern Montana that is crossed by 500kV transmission lines.

New Books—Members may borrow books for 3 weeks. Reference books may not be checked out.			
Title	Author(s)	Publisher/Date	Description
<i>2012 State business tax climate index</i>	Mark Robyn	Tax Foundation/ 2012, no. 62	See how your state’s tax system compares as of July 1, 2011, including property taxes.
<i>Landed property in Lithuania between the sixteenth and eighteenth centuries</i>	Darius Antanavicius	State Enterprise Centre of Registers/ 2008	The aim of this work is to examine the development of private property, its legal status and administration, the measurement of immovable property and the system used to measure it in Lithuania between the sixteenth and eighteenth centuries.
<i>The mold survival guide for your home and for your health</i>	Jeffrey C. May and Connie L. May	John Hopkins University/ 2004	Explains what molds are, where they grow, why they grow, and illnesses they can cause, and includes information on ways to protect one’s home and possessions from mold.

New Journal Articles—Members may request these articles from the Director of Library Services.

Article Title	Journal Title/Date	Author	Description
The added value of assembling parcels	<i>Right of Way</i> , 2012, 59 (2)	Wayne Rasmussen	The concept of assemblage is based on combining parcels for the purpose of establishing the highest and best use of a single parcel. Using the assemblage theory can significantly alter the outcome of an appraisal. Although limited in terms of utilization, it can dramatically affect the highest and best uses to be considered during the appraiser's land valuation.
Area-based banding for property tax assessment in transitional countries: an empirical investigation	<i>Journal of Real Estate Literature</i> , 2008, 16 (2)	Lay Cheng Lim, William McCluskey, and Peadar Davis	This paper examines the potential applicability of an area banding approach in those situations where real estate data and other resources are scarce. The purpose is to investigate the efficacy of property tax banding with respect to transitional countries, and to test this, a number of municipalities in Kosovo are used.
Building codes, wind contours, and house prices	<i>Journal of Real Estate Research</i> , 2012, 34 (1)	Randy E. Dumm, G. Stacy Sirmans, and Greg T. Smersh	A hedonic pricing model estimates the effect on house prices of the stricter 2002 Florida Building Code for three geographical areas with varying degrees of risk exposure in the Jacksonville, Florida area.
China's property tax reform: progress and challenges	<i>Land Lines</i> , 2012, 24 (2)	Joyce Yanyun Man	China's property tax reform aims to establish a system to tax the existing property (including both land and housing structures) based upon its assessed value on an annual basis to make the tax a significant revenue source for local governments.
Easements and agricultural land revisited	<i>Canadian Property Valuation</i> , 2012, 56 (2)	David Enns	A single easement or several easements over a tract of land can limit or eliminate the choice of building sites and, thus, have a negative effect on a property's market value. Our interest here, is the effect on the market value of farmland that is subject to an easement. Property owners are compensated for the loss of rights associated with the granting of an easement, but do they really affect the market value of such a property?
The evolution and consequences of Kelo v. City of New London	<i>Real Estate Issues</i> , 2011, 36 (3)	Jeffrey D. Eicher, Jerry D. Belloit, & C. Frank Shepard Jr.	In the now infamous case of Kelo v. City of New London, 125 S. Ct. 2655; 162 L. Ed. 2d 439 (2005), the U. S. Supreme Court ruled on a major eminent domain case that substantially broadened the power of the government to take private property. This article discusses how this "unfortunate" result essentially returns us to the state of law existing in the nineteenth century.
Frack or bust	<i>Planning</i> 2012, 78 (4)	David West, Thomas Knipe, and Susan Christopherson	Public forums (including the media) discussing fracking tend to stress the potential for environmental damage, while many communities assume that local growth and jobs may compensate for harm. Now a growing number of planners and citizens are questioning the validity and extent of the claimed economic benefits of resource extraction.
Fracking up	<i>Valuation Insights & Perspectives</i> , 2012, 17 (1)	Deborah R. Huso	This article addresses how each state, region and local area can have a different experience with fracking and its effect on real estate values, and the ability to get a mortgage for a property with a fracking lease or for one near a fracking operation.
The Gulf oil spill and its impact on the coastal property value using the before-and-after procedure	<i>Journal of Real Estate Literature</i> , 2012, 20 (1)	Donald Epley	The before-and-after procedure is applied to Coastal Alabama property to estimate the economic loss in property value caused by the 2012 Gulf of Mexico Oil Spill. The project is unique in that it relies on market trends shown in the total population of deed recordings allowing the total impact to be estimated with the dynamic nature of a potential stigma.
The history of property tax capitalization in real estate	<i>Journal of Real Estate Literature</i> , 2008, 16 (3)	G. Stacy Sirmans, Dean H. Gatzlaff, and David A. Macpherson	This study examines the capitalization of property taxes in real property. Capitalization theory would suggest that property values depend on the level of public services and taxes within a community. Differences in taxes relative to public services should be reflected in property values. Studies on property tax capitalization have essentially tested the Tiebout hypothesis that allocative efficiency in the delivery of public services is achieved through a system of local governments.
Horizontal and vertical inequity in real property taxation	<i>Journal of Real Estate Literature</i> , 2008, 16 (2)	G. Stacy Sirmans, Dean H. Gatzlaff, and David A. Macpherson	This paper examines the extant literature on horizontal and vertical inequity in the taxation of real property.
Property value capitalization and municipal open space referenda	<i>Land Economics</i> , 2012, 88 (2)	Edmund M Balsdon	This paper first develops a theory of demand for land conservation in the presence of price effects due to both amenity-creation and housing supply-restriction. Three hypotheses designed to distinguish demand for amenities from homeowner rent-seeking are based upon (1) renters, (2) the quality of another locally provided good, schools, and (3) spatial autocorrelation of funding across municipalities. Efficiency and policy implications are discussed, along with a recommendation for benefit-cost analysis capable of separating nonrival amenities from other interests to certify open space measures.
Reconsidering preferential assessment of rural land	<i>Land Lines</i> , 2012, 24 (2)	Richard W. England	Preferential assessment of rural land has become a central feature of property taxation in the U. S. Governors and state legislatures need to pause and consider whether various proposed reforms would improve the performance of and increase popular support for these use value assessment programs.
Valuation of avigation easements	<i>Right of Way</i> , 2012, 59 (2)	Gary David Strauss	It is always preferable for an airport to be surrounded by a buffer of vacant property. However, when adjacent property has already been developed, the Federal Aviation Administration (FAA) may conclude that an avigation easement is appropriate to control any future land use that might be hazardous to flight and protect the airspace from obstructions. This article discusses the potential issues involved with acquiring an avigation easement.
The value of "green": Evidence from the first mandatory residential green building program	<i>Journal of Real Estate Research</i> , 2012, 34 (1)	Ramya R. Aroul and J. Andrew Hansz	This study examines residential transaction prices in two cities and finds a statistically significant premium associated with "green" properties located in Frisco, Texas, which has the nation's first mandatory residential green building program.



Personal Property or Fixture

Under what circumstances does an item of commercial personal property become a fixture and thus real property? The answer can take on increased importance when states choose to exempt personal property, especially as a business development incentive.

This issue has become the source of considerable controversy this year in Kansas where the state legislature voted in 2006 to exempt business personal property purchased, leased, or transported into the state after June 30, 2006 (K.S.A. 79-223). Recently, a ruling by the state tax court expanded what machinery and equipment was considered fixtures. This decision prompted both the Kansas House and Senate to introduce legislation that would, in effect, reverse the decision. Depending on where the line is drawn, either by the courts or the legislature, the difference in tax revenues could be substantial.

The Court's Decision

The controversy started with the tax appeal of a fertilizer plant in Montgomery County (*In the Matter of the Equalization Appeal of Coffeyville Resources Nitrogen Fertilizers, L.L.C.*, Kansas Court of Tax Appeals, Docket Nos. 2008-7226-EQ and 2008-7227-EQ, January 13, 2012). The plant was first valued for tax purposes in 2008 when its 10-year tax incentive package expired.

The plant contains six separate operating units. These units are connected to one another by piping, wiring, cables, and conveyors. Most of the equipment is bolted to a concrete slab. Some is affixed to skids for ease of installation. Rather than being housed in a building, the equipment sits outside—some of it under metal sheets to protect it from the elements.

In all, 699 items were in dispute. Some of the items were small enough to be moved by hand, while others would require disassembly. Listed among the

contested items were valves, pumps, and filters; coolers and condensers as well as hoists, conveyors, and gasifiers. The parties had asked the court to rule that either all the disputed equipment was personal property or all of it was real property fixtures.

The court ruled that the contested items were fixtures because they met the required criteria of annexation, adaptation, and intention. Evidence of the equipment's annexation, the court said, was its attachment either "directly or indirectly, to massive concrete structures specifically formed to support the assemblage" and that it was "interconnected, according to unique design specifications, to function as a working system." Adaptation was evident, the court said, in the extensive engineering work and site preparation, including installation of massive underground concrete support systems, done to accommodate the plant's equipment. The entire facility was constructed, the court noted, to meet "the specialized demands of a singular industrial process." Finally, the taxpayer's intention that the equipment become a permanent part of the land rather than retain its character as personal property was indicated by the "structure and mode of the equipment's annexation."

The Legislature's Response

Ten days after the court's decision, the state legislature introduced identical bills (HB2501/SB317) that specifically excluded trade fixtures as fixtures in the definition of real property. Personal property was then defined as any "tangible thing subject to ownership which is not defined as real property." The bills went on to define trade fixtures as including "commercial and industrial machinery and equipment placed upon or permanently attached ... to real estate and directly used in conducting trade, business, commercial, industrial, manufacturing, or processing activities." The change would take effect for tax years after December 31, 2011.

Subsequently, these bills were replaced by SB59. This bill provided that machinery and equipment that was classified as personal property when the machinery and equipment exemption went into effect in 2006 or was subject to a tax incentive abatement at that time could not be reclassified to another property type. It further provided that machinery and equipment acquired after January 1, 2011, could not lose its exemption by its "attachment, annexation, or adaption to real estate." This bill was passed by the House but was sent to committee in the Senate before the legislature adjourned.

According to a fiscal impact study by the Kansas Division of Property Tax Valuation, if trade fixtures were redefined as personal property, the resulting loss in revenue could total close to \$43 million a year from the fertilizer plant and the state's three oil refineries alone. In tax year 2011, these properties were classified as more than 90 percent real property. County assessors surveyed by the agency foresaw a decrease in commercial real property not only in industrial properties but potentially for nonindustrial operations such as hog and dairy farms; grain handling and storage facilities; and banks, office buildings, and retail properties. While state-appraised properties would not be affected according to the report, railroad property would be because the federal *4-R Act* (49 U.S.C §11503) requires the assessment ratio of railroad property be no higher than local industrial property. This factor could result in a \$15.7 million revenue loss.

The tax court ruling is currently on appeal to the Kansas Court of Appeals. Similar legislation is expected to be introduced when the legislature reconvenes in 2013.



From the President

(President, continued from page 2)

IAAO recently added a new resource to the Web site, logo resource pages. The pages were developed by the Communications Committee in collaboration with a number of other committees and reviewed at Fall Leadership Days. One page has approved versions of the IAAO logo, an explanation of the numerous file formats available, and a copy of the procedural rule for logo use. This resource is available to all members who log in to the Web site. Look for the link on the home page. Two additional logo resource pages feature designation logos and the certificate of excellence in assessment administration logo. Access to these pages is limited to the individuals with these designations. Visit the IAAO logo page and let us know what you think.

IAAO has a new Technical Assistance Project Coordinator. IAAO member Ginny Whipple, AAS, will be assisting on a part-time basis in the coordination of technical assistance projects beginning immediately. Ginny will support the Technical Assistance Committee in evaluating projects and determining their success from both the financial and service points of view. She will also deal with a number of administrative aspects of the program.

In other news, IAAO now has 245 fans on its Facebook page. Visit the page (<http://www.facebook.com/IAAO.org>) and “Like” it too.

Sincerely,

Debra Ashbury

Facts from Arkansas

Little Rock is distinguished by its many unique attractions for locals and visitors alike. The historic downtown River Market District offers distinctive shopping and entertainment possibilities.

The Old State House was the original state capitol building and is the oldest surviving state capitol west of the Mississippi. The building is Greek revival style and houses a museum of Arkansas history. The current state capitol features portraits of President Bill Clinton and former Governor Mike Huckabee. The entrances are framed by one-of-a-kind Tiffany, bronze doors, which weigh approximately 1,000 lb each, are 4 in. thick, and stand 10 ft tall. There are six of these doors in the state capitol. The capitol building has been used as a “body double” for the White House in a number of movies, including the 1986 film “Under Siege” starring Steven Seagal. This year, the capitol building will have provided 101 years of service to the state of Arkansas.

Little Rock is the birthplace of General Douglas MacArthur, who held the rank of General of the Army and played a prominent role in the Pacific theater during World War II.

Little Rock is also home to the American Taekwondo Association (ATA). The association was originally founded by Korean immigrant and Taekwondo Master Haeng Ung Lee in 1969. On June 22, 2007, during the 2007 ATA World Championship, the landmark H. U. Lee International Gate and Garden was opened to the public. This \$1.4-million gift from Lee’s family is a symbol of friendship between South Korea and America and honors ATA founder and Eternal Grandmaster H. U. Lee and his martial arts legacy.

Little Rock is the site of the Clinton Presidential Library, also known as the *Bridge to the 21st Century* in acknowledgment of a statement Clinton made during his 1996 presidential election campaign.

Little Rock is the source of many other fascinating sites and stories; this is only a taste, and we welcome visitors with open arms.

Quotes from Arkansas

Today not possible . . . tomorrow possible.

—Eternal Grand Master Haeng Ung Lee

Americans never quit. Duty, Honor, Country. Those three hallowed words reverently dictate what we ought to be, what you can be and what you will be.

—General Douglas MacArthur

IAAO Conferences, Seminars, and Meetings		
Event	Location	Dates
Executive Board Meeting	Bellevue, Washington	July 20–21, 2012
IAAO 78th Annual International Conference on Assessment Administration	Kansas City, Missouri	September 9–12, 2012
Leadership Days Meeting	Kansas City, Missouri	October 19–20, 2012
Executive Board Meeting	Tampa, Florida	November 9–10, 2012
33rd Annual Legal Seminar	Chicago, Illinois	December 13-14, 2012
17th Annual GIS/CAMA Technologies Conference	Albuquerque, New Mexico	March 4–7, 2013
IAAO 79th Annual International Conference on Assessment Administration	Grand Rapids, Michigan	August 25–28, 2013
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, California	August 24–27, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016

Who Are these Members of the Mapping/GIS Section and What Is It They Want?

James Meyer

Shortly before the URISA GIS/CAMA Technologies Conference in March, a six-question survey was posted on AssessorNET for Mapping/GIS Section members. The aim of the survey was to find out who the group's members are and what type of mapping/GIS information they are interested in.

Survey Results

The 80 section members who responded to the survey came from 32 states and 2 Canadian provinces and represented jurisdictions that manage parcel ownership, fee appraisers, international consultants, and vendors.

The first question was, "Which category best describes your membership in the Mapping/GIS Section:

- Administrative—makes decisions about Mapping/GIS
- Technical—performs mapping/GIS functions daily
- Just interested—wishes to following mapping/GIS topics."

The responses were fairly evenly divided: 22 (28 percent) said administrative; 33 (42 percent) said technical; and 24 (30 percent) said just interested.

There were 70 jurisdictions that reported that they perform mapping/GIS maintenance. The minimum number of parcels maintained was 850, managed by one staff member; the average number of parcels was 110,725, managed by three staff members; and the maximum was 1.5 million parcels, managed by 12 staff members.

Suggestions for Future Topics

When asked for ideas for Webinar/conference content, 54 responded, and their ideas ranged from the structural, to the educational, to the managerial, to the technical (beginning, intermediate, and advanced). The following list is a sample of the topics suggested:

- Organization of GIS maps and files
- More "how-to's"
- Creating our own layers
- Quality control, best practices, and the like
- Laws and ArcGIS 10 instruction
- Edit tools and survey methods
- Management of versioned SDE geo databases

- How to make the new technology work for a small town
- Use in assessing functions
- GIS features for assessors
- How other jurisdictions map and add condominiums into their GIS
- How to be as accurate as possible without being "survey perfect"
- Novel ways to use parcel data in GIS applications, QA/QC methods and tools to improve parcel data;
- General information about GIS-CAMA linkage, for example, how different organizations generate tables that can be viewed in ArcGIS
- Interaction/joining with CAMA software platforms
- Integration of GIS spatial data with valuation and tax data
- Importing data from mapping into CAMA, both to update land characteristics and to work on land CAMA rates
- Hardware bundles including GPS and the software used for portable CAMA applications in the field
- Parcel problem resolution (conflicting surveys/deeds, and so on); future-GIS-Web/cloud; what historic data should be
- How to get started in modeling from a GIS perspective
- Determining market influences using GIS
- Market analysis with spatial software
- Spatial statistics such as kriging, auto-correlation, regression analysis, and so forth.

The focus, however, is on the 50 responses that listed ideas for content posted to the Mapping/GIS Section. The following are a few examples:

- Editing
 - ESRI Parcel Fabric Data Model Development/Integration; a CAMA database that interacts with ArcInfo (e.g., a two-way street for editing the parcel attributes).
- Education
 - An updated manual for IAAO 600 classes

- Simplified education for map maintenance
- Using ESRI’s ArcMap 9 for residential mass appraisal
- Classes, seminars, some form of continuing education for GIS—not software-specific (Maintaining parcel base requires mapping and transfer document interpretation skills seldom addressed by IAAO but essential for appraisers to have something to appraise and for valuation notices to reach current owners.)
- GIS software training and certification
- Help on acquiring a CMS designation.
- Technical
 - Better understanding of joining ArcGIS 10 to SQL Views and Spatial Analysis
 - Any current research on geographic weighted regression
 - Arc engine features
 - Developing a “GIS Capability Model”
 - Easy-to-access online township plats, registered historical aerial photos that can be imported as needed, *monumented* GPS points that can be used for alignment
 - Posting of completed parcel maps for use by public
 - Valuation and online applications.
- Management
 - How jurisdictions similar in parcel count manage their mapping/GIS departments; how GIS/CAMA integration workflows are handled in other jurisdictions
 - Best practice reviews
 - Reviews of latest trends and practices
 - Demonstrations of leading-edge technologies; examples of how/where GIS is being used in an innovation that gives good ROI.
- Field hardware/mobile products
 - Hardware for field use
 - Mobile products for field staff/emergency response/building inspectors.

Where Do We Go from Here?

One respondent mentioned that there had been a newsletter in the past, stated that networking is invaluable, and expressed the need for a discussion site for willing participants.

Does the section effectively promote the avenues that are available for networking and dialogue? IAAO presents its annual conference in the fall. The monthly magazine *Fair & Equitable* is available in both printed and digital formats. AssessorNET offers the opportunity for networking and responding to other members’ questions. The best way to see content you are interested in is to post a question or simply write about where you are, what you are doing, or what you are having issues with. Be sure to post your successes too; perhaps someone who is not quite there yet will now have someone to network with.

Conclusion

The responses to the survey present a picture of a diverse group of professionals in different continents, countries, and states/provinces and from a variety of jurisdictions working in, using, or following mapping/GIS. The survey generated a wealth of ideas for topics that could be presented as Webinar/conference content, as well as being posted to the group on AssessorNET. This extensive list of possible topics points to a desire for information through communication. How do we communicate? By posting questions for discussion to AssessorNET, by posting to the Mapping/GIS Section, or writing an article for *Fair & Equitable*! Tell others what you are currently working on, ask questions for assistance, or just start a dialogue!

Personally, I’m curious about the “GIS Capability Model”—what is that all about? Whoever submitted that idea, please put something together on it and post it. I’m looking forward to reading it.

James Meyer is Director of GIS for the Pulaski County Assessor’s Office in Little Rock, Arkansas, and a moderator for the Mapping/GIS Section on AssessorNET.



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.



**Alberta, Canada**

Brigitte Boomer
Chelsea Bradshaw

Nova Scotia, Canada

Richard MacAulay
Donna MacLeod

Saskatchewan, Canada

Chad A. Nunweiler

Arizona

Darren M. Rasmussen

Arkansas

Lashaundra Dockett
Therese Leilani O'Donnell

California

Thomas J. Galloway
Sandra Woodhouse

Illinois

Tanya Smith

Indiana

John Danberry

Kathleen L. Honl
Daniel E. Timm

Kansas

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Dora I. Hernandez
Emily K. Keyser

Massachusetts

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Michigan

Mark Jenkins
Ronald E. Prat

Mississippi

James R. Rainey
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Virginia

John Rice

Washington

Byron D. Hodgson

West Virginia

Joseph Scott Doss

Correction Notice

In the March 2012 issue of *Fair & Equitable*, Volume 10, Number 3, the featured article, "Hospital Real Property Tax Assessment: Entrepreneurial Profit," by Jack Randal Poteet contains an error.

Table 1 on page 5 indicates aggregate annual earnings before interest, taxes, depreciation, amortization, and rent for 23 short-term acute care hospitals in the Phoenix Metro Area.

The aggregate data actually reflect only 22 short-term acute care hospitals in the Phoenix Metro Area. One hospital was inadvertently omitted. The author and IAAO regret the error.

According to the author, the revised data continue to "strongly" support the article's assertions and applications of new appraisal methodology.

The statements made or opinions expressed by authors in *Fair & Equitable* do not necessarily represent a policy position of the International Association of Assessing Officers.

IAAO Demonstration Appraisal Report Writing/Grader's Workshop

Wednesday, September 12, 2012
Kansas City, Missouri

During this double session educational offering, you will learn to write and grade a demonstration appraisal report.

Who Should Attend?

- Candidates for the CAE and RES designation, planning to prepare a demonstration appraisal report
- Individuals holding the Certified Assessment Evaluator (CAE) designation. Current real property report graders must attend a grader's workshop every 3 years in order to be an approved grader.

Prerequisites

To become a real property report grader, the individual must hold the CAE designation and have passed a demonstration appraisal report in the grading area.

Attendees should bring a calculator, pen, and paper to fully participate in this offering.

If you should have further questions about this offering please contact Wanda Musick Witthar at witthar@iaao.org or 816-701-8137.

Instructor Training Workshop (ITW)

Put your experience and education to good use. Take the next career step—become an IAAO instructor! Register Today!

September 7–9, 2012 • Kansas City, Missouri

Program Overview

The Instructor Training Workshop (ITW) is an intensive 3-day interactive workshop. The ITW is not intended to teach individuals how to instruct, but rather to evaluate participants' ability to teach IAAO material in a classroom setting.

Who Should Attend?

- IAAO members who wish to become IAAO instructors
- IAAO members interested in assessor education

Prerequisites

The ITW is open to any IAAO member in good standing. All requirements for prospective and current instructors are outlined in the Instructor's Handbook available on the IAAO Web page, www.iaao.org. Participants must download and read the handbook prior to attending the ITW and also bring it to the ITW.

To register and review the agenda go to www.iaao.org.

Registration or Program Questions?
Contact Jean Spiegel at 816/701-8133.



IAAO Rep of the Month • Mary Huda • Connecticut

David Wayne Reed



Born and raised in Union, the smallest town in Connecticut, Mary Huda earned her bachelor's degree at Stonehill College, Massachusetts, on Boston's South Shore. She returned to Union to raise her family and, after her daughter Shannon was born, started in the assessment profession in

1997. Mary was certified by the State of Connecticut as a Certified Connecticut Municipal Assessor (CCMA) in 2000 and currently holds a CCMA II certification.

Beginning as a very part-time Assistant Assessor with the Town of Union, Mary became the Assessor within a year and still holds that position. As her children grew, so did the number of municipalities that Mary serves. She currently works as part-time assessor for the Town of Willington and in a consulting capacity for the Town of Pomfret, both in Connecticut.

Mary has been involved with the local Connecticut Association of Assessing Officers (CAAO), an IAAO affiliate, for several years. Initially serving as Secretary, she is currently a member of the Board of Directors. In addition, she is the Connecticut representative to the Northeastern Regional Association of Assessing Officers (NRAAO), another IAAO affiliate, and in 2011 served as Vice President for the NRAAO Annual Conference, which was hosted in Connecticut. Mary has been involved in planning and organizing the NRAAO conference for the past two years, and she thoroughly enjoys being involved with the Northeast Region members.

Mary currently serves as the Chair of the CAAO Education Committee. In that capacity, she has been involved since 2007 with planning the Annual Assessors School, held each June at the University of Connecticut Storrs Campus (Go Huskies!). Mary, along with other dedicated committee members, has enjoyed working with the State Certification Committee and CAAO instructors to provide excellence in education for candidates who are pursuing certification. CCMA certificants earn recertification credit hours by attending workshops.

Mary's first IAAO annual conference was in 2004 in Boston, Massachusetts. She attended after winning a scholarship from the CCMA Committee. It was a great experience for an assessor from a small town to meet with other attendees and participate in the educational sessions

with other attendees from around the world. Mary has attended several IAAO conferences since then, and she is always impressed by the professionalism of the presenters and the depth of information presented.

In addition to her involvement in professional organizations, Mary is active in the local Union School Association parent teacher organization. Along with her other contributions to this organization, she has for many years cheerfully coordinated the Annual Field Day with assistance from her son Connor. This event is held as an end-of-year celebration for elementary school students.

✓ CALENDAR OF EVENTS LOCAL • REGIONAL • INTERNATIONAL

Michigan Assessors Association (MAA)

Annual Summer Conference
August 4–8, 2012
Thompsonville, Michigan
<http://maa-usa.org/>

Alabama Association of Assessing Officers

Summer Conference
August 13–17, 2012
Orange Beach, Alabama
www.aaao.net

International Property Tax Institute (IPTI)

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

Maine Association of Assessing Officers

Fall Conference
September 26–28, 2012
Sebasco Harbor Resort, Sebasco Estates, Maine
www.maineassessors.org/

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

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Eliminate Property Tax to Fund Schools

Property tax elimination bill tabled
(published June 11, 2012)

by Melissa Daniels, PA Independent

Articles discusses the tabling of the Property Tax Independence Act (House Bill 1776) by the Pennsylvania House Finance Committee. The bill proposed eliminating the ability of school districts to levy a property tax. Sales tax and personal income tax would be used to replace the lost funds.

For more information, go to:

<http://www.timesherald.com/article/20120611/NEWS01/120619939/property-tax-elimination-bill-tabled>

Abolish Property Tax

Numerous articles report the result of a vote to eliminate the property tax in North Dakota, which overwhelmingly did not pass. The controversy will likely continue as North Dakota taxpayers and lawmakers strive to streamline the existing property tax. Had the measure passed, North Dakota would have been the only state in the country without a local property tax.

North Dakota votes 'no' on ending property tax (published June 13, 2012)

by Blake Ellis and Aaron Smith, CNNMoney

For more information, go to:

<http://money.cnn.com/2012/06/13/pf/north-dakota-property-tax/>

North Dakota voters reject effort to abolish property tax (published June 13, 2012)

by Monica Davey, The New York Times

For more information, go to:

http://www.nytimes.com/2012/06/13/us/north-dakota-voters-reject-effort-to-abolish-property-tax.html?_r=1

North Dakota rejects property-tax elimination (published June 13, 2012)

by Mark Peters, The Wall Street Journal

For more information, go to:

http://online.wsj.com/article/SB10001424052702303901504577463363283409068.html?mod=googlenews_wsj

ND voters reject ending local property taxes (published June 13, 2012)

by Dale Wetzel, Associated Press

For more information, go to:

<http://www.thedickinsonpress.com/event/apArticle/id/D9VBVUIG3/>

Request for Proposal—IAAO Grading Guide

IAAO is seeking a qualified individual to revise the *Guide to Real Property Demonstration Appraisal Report Writing*. The materials that are to be developed should reflect a complete understanding of the IAAO procedural rules, IAAO standards, USPAP and best practices in writing appraisal reports.

Scope of Work

- Developers will submit a content outline
- Materials to be developed include:
 - A complete written guide
 - Supporting forms to be used in the grading process
- Developers may be required to participate in conference calls with the Professional Designations Subcommittee (PDS) to resolve any issues or answer any questions that may arise.

Product Delivery Timetable

- Proposal due at IAAO Headquarters August 1, 2012
- Developer selected is notified no later than September 1, 2012
- Initial draft due no later than October 1, 2012
- PDS Committee to review and submit changes November 1, 2012
- Final draft due December 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 developing similar materials)
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 PDS concerns
 - 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 August 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 September 1, 2012.

IAAO Education Offerings Lead the Pack

by Robert P. Reardon, CAE



Recognizing 60 years of professional designations

To maintain the high quality of its education offerings, the IAAO Profession Designation Program relies on the dedicated men and women who work tirelessly to make those learning opportunities the best they can be. Through the collaboration of IAAO staff, volunteers, and consultants, course materials are constantly reviewed to ensure the program is providing the tools needed by assessment professionals. A timeline developed by the Education Subcommittee guides the review process, so that the course materials are updated on a timely basis. These regular reviews ensure that the course materials are current and provide the student not only with an excellent learning opportunity but also with valuable professional tools.

The IAAO Executive Board recognized that a steady flow of funding, similar to a *reserve for replacement*, is necessary to maintain the high standards of the organization's education offerings. As a result, recent updates to both Course 101, "Fundamentals of Real Property Appraisal," and Course 102, "Income Course," were completed to match the changes in the third edition of *Property Assessment Valuation*, published in 2010. Course 201, "Appraisal of Land," and Course 112, "Income Approach to Valuation II," are currently being updated. In addition, a new Agricultural Workshop has been completed and is being pilot-tested for final approval, creating a much needed course for rural assessors. The Personal Property Auditing Workshops, 552 and 553, are also being rewritten to remain up-to-date for students.

IAAO is the premier provider of mass appraisal education and to sustain this leadership position is embarking on an exciting new project. The entire series of mass appraisal courses will be rewritten, so that students can use spreadsheet and statistical software as part of their classroom learning experience. Students will have the opportunity to work with spreadsheets in the earlier courses and then statistical packages in the more advanced courses, allowing for a real-world experience. This multiyear project will evolve from the entry-level mass appraisal course to the more advanced courses over a period of approximately three years. This is the natural evolution of IAAO's mass appraisal education, and students will be able to learn and experience computer-assisted mass appraisal in an environment similar to the workplace.

These are just a few of the exciting educational opportunities that are currently being offered or that are scheduled for completion in the near future. These offerings will provide those seeking professional designations the necessary educational foundation on which to build a strong career. In addition, the Jeff Hunt, CAE, Memorial Candidates Assistance Trust is available to provide needed financial resources to those seeking designations.

The Education Subcommittee is always looking to the membership for ideas about how to make IAAO's educational offerings better, and we welcome your input.

Robert P. Reardon, CAE, is Chair of the IAAO Education Subcommittee and Director of Assessment for the City of Cambridge, Massachusetts.

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*.

Member Anniversaries • July

5 Years

Ottie Adkins, Cabell County, Huntington, WV
Sheryl M. Barr, AAS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL
Chris Green, Cleveland County, Shelby, NC
Jeffrey W. Haynes, RES, Pinellas County Property Appraiser's Office, St Petersburg, FL
Jodi L. Hebert, Lafayette Parish Assessor, Lafayette, LA
Betty Hodges, Forsyth County Assessor's Office, Winston Salem, NC
Dixie B. Hubbard, Oneida County, Malad, ID
Timothy M. Jenkins, Scott County, Georgetown, KY
Carrie Keville, Town of Newbury, Newbury, MA
Catherine A. Maisano, Town of Warren, Warren, RI
Bree A. March, Van Marlek & Associates, Inc., Altamonte Springs, FL
Tiffany G. Marsh, Shelby County Assessor's Office, Memphis, TN
Evelyn D. McFarland, Nassau County, Deer Park, NY
Leslie L. Moore, Skamania County, Stevenson, WA
Steven Scudder, City of Bloomington Township, Bloomington, IL
Garold S. Seamons, Salt Lake County Assessor's Office, Murray, UT
Malcolm Stadig, CAE, Municipal Property Assessment Corporation, Brockville, ON, Canada
Stephanie D. Walker, Habersham County BOA, Clarkesville, GA
Charles A. Zalmanek, San Juan County, Friday Harbor, WA

10 Years

Charles H Autry, Tulsa County Assessor's Office, Tulsa, OK
Cindy Baire, GAR Associates, Inc, Amherst, NY
Thomas J Colavecchio, Haddonfield Borough, Haddonfield, NJ
Dennis Donner, Nebraska Department of Property Assessment, Lincoln, NE
J Lance Elder, Pinellas County Property Appraiser's Office, Clearwater, FL
Michael J Goodwillie, Douglas County Appraiser's Office, Omaha, NE
Gary L. Greenleaf, Brevard County Property Appraiser's Office, Palm Bay, FL
Ryan Adam Hatch, Washington County Assessor's Office, Saint George, UT
Steve W. Hensley, Orange County, Hillsborough, NC
Dwight Jackson, Richland County, Columbia, SC
Daniel Z. King, Santa Fe County Assessor's Office, Santa Fe, NM
Kenneth E. Morrell, Tennessee Division of Property Assessments, Nashville, TN
Lisa Neunlist, City of Harrisonburg, Harrisonburg, VA
Mark Polk, Richland County, Columbia, SC
Ronald W Reeder, Murphysboro Township, Murphysboro, IL
Mark Reynolds, Johnson County, Warrensburg, MO
William H. Tester, Watauga County, Boone, NC
Michelle Turner, Prince William County, Real Estate Assessments, Woodbridge, VA
Devin Wegner, Suncor Energy, Calgary, AB, Canada
Sue C. Weott, Escambia County Property Appraiser's Office, Pensacola, FL

James Wilkins, Franklin County, Louisburg, NC

15 Years

Peter Arнемann, City of Standish, Standish, ME
Linda B. Brown, RES, CAE, Buncombe County Assessor's Office, Asheville, NC
Timothy R. Down, CAE, PacWest Commercial Real Estate Advisors, Kelowna, BC, Canada
Calvin L. Gates, Alachua County Property Appraiser's Office, Gainesville, FL
Alan Heichman, Thomson Reuters, Chicago, IL
Brad T. Helms, Union County Tax Administrator, Monroe, NC
Jerry L. Macemore, Union County Tax Administrator, Monroe, NC
Robert H. McQuade, Ada County Assessor's Office, Boise, ID
Terry H. Moore, Alachua County Property Appraiser's Office, Gainesville, FL
Joseph A. Pickart, Whyte Hirschboeck Dudek SC, Milwaukee, WI
David E Seay, Henrico County Assessment Division, Richmond, VA
Floyd G. Smith, Union County Tax Administrator, Monroe, NC
Karen S. Spencer, Elk County, Howard, KS
Ray D. Willis, Polk County Assessor's Office, Des Moines, IA
Jeff S. Wuensch, Indianapolis, IN

20 Years

Terry H Ballard, Rawlins and Sherman County, Atwood, KS
Danny S Brown, Macy's, Cincinnati, OH
Denise G. Edwards, Webster Parish Assessor, Minden, LA
Jan G. E. Gieskes, Netherlands Council for Real Estate Assessment, Wassenaar, Netherlands
David C Gray, Town of Hannibal, Martville, NY
JuliAnne Kolbe, Jackson County Equalization, Marshall, MI
David H. LeVan, Advantax Group, Saint Charles, IL
Mark K. Maher, Smith, Gendler, Shiell, Sheff, Ford, & Maher, PA, Minneapolis, MN
Kenneth P Naquin, Louisiana Tax Commission, Baton Rouge, LA
Geneva Odom, East Carroll Parish, Lake Providence, LA
Patrick D. Quinn, Spotsylvania County, Spotsylvania, VA
Jim L. Shontz, Kansas Dept. of Revenue, Property Valuation Division, Topeka, KS
Sands L Stiefer, Harris County Appraisal District, Houston, TX

25 Years

Dennis F Alvis, Harrison County, Logan, IA
William R. Beckmann, Beckmann Appraisals Inc, Tappan, NY
Benjamin F Birch, City of Bangor, Bangor, ME
Richard Bisnett, CAE, New York State Office Real Property Services, Rensselaer, NY
Alan S. Dornfest, AAS, Idaho State Tax Commission, Boise, ID
Pauline M Evans, Town of Topsfield, Topsfield, MA
Cary R. Halfpop, Iowa Department of Revenue, Des Moines, IA
Thomas L Hubbell, City of Lapeer, Lapeer, MI
Milton O. Mayhew, Washington County Assessor's Office, Saint George, UT
Michael L Montgomery, Crawford County, Girard, KS
Randolph A Rush, City of Petersburg, Petersburg, VA

Edward Schoenenberger, CAE, Wheaton, IL
Guy Dale Shaw, Coffeetown, MS

30 Years

Shelia C Fulkerson, McLean County, Calhoun, KY
Keith H. Gibson, RES, Tennessee Division of Property Assessments, Rockwood, TN
Marion R. Johnson, CAE, Eudora, KS
Joseph J. Propati, Phoenix, AZ
Robert P. Reardon, CAE, City of Cambridge, Cambridge, MA
Benjamin S. Story, Tyler Technologies, Dayton, OH
Stephen G. Traub, Property Val Advisors, Newburyport, MA
Charles M. Workman, CAE, Acworth, GA

35 Years

Larry D. Ellis, CAE, New Johnsonville, TN
James Lee Stanley, RES, J. Lee Stanley Real Estate Appraiser, Leesburg, GA

40 Years

Carl W. Hexamer, Lakewood, CO

45 Years

J. Ted Gwartney, Anaheim, CA



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 14-hour workshop on *USPAP* (IAAO Workshop 151 or equivalent) in addition to the courses listed above

For more information call
800-616-IAAO.



Walt Woodard

Cell Tower and Carrier Equipment Valuations

Presented by Walt Woodard and Randy Scott, Cell Tower Solutions

1:00–2:30 pm CDT • September 11, 2012

To most assessors, cell and communications towers are a mystery. There is little information available on value, the technology seems to be constantly changing, and the only source of information is the industry itself. Cell Tower Solutions (CTS) has created methods and technology to gain accurate values on these and all communications sites. Through education, assessors become better able to understand and deal with the telecom industry. It is the desire of CTS to create understanding of the technologies and approaches the industry uses. Assessors can then become empowered to confront the telecoms with questions that get to the correct values. CTS introduces assessors to tools and resources that may make their job easier, and bring parity between the industry and all other taxpayers.

From this Webinar you will learn about:

- T-mobile and AT&T merger—Approved or not, this will impact your business personal property filings, why and how?
- 3G and 4G—How does this impact values and service in your community?
- Cell equipment—What's next and when?
- Case study on cell valuations—What you find when you take a hard look at the towers in a community.
- Permitting—How the process cheats assessors out of valuable information and counties out of money.
- Crossover towers—The increasing trend to use towers and facilities covered under public utility for commercial business.
- Clearwire and wireless Internet—It is sweeping our communities. How do you value and address the technology?
- Tower and equipment depreciation—Are the numbers from the industry correct?



Mark T. Kenney

Intangibles in Commercial Properties: Are They the Real Thing?

*Presented by Mark T. Kenney, MAI, SRPA, MRICS, MBA,
President, American Valuation Group, Inc.*

3:00–4:30 pm CDT • September 11, 2012

Business value and intangibles are not taxable. Commercial property assessments must be evaluated for the possible extraction of nontaxable business value and intangibles. This presentation provides an overview of terminology, value concepts, and appraisal methods related to business value and intangibles. It will help assessors identify intangible assets and understand their potential impact on assessments.

Topics to be covered are business value terminology, theory of the firm, capitalized economic profit, intangible asset types, business value concepts, and intangible value extraction techniques.

The going-concern-value premise and liquidation premise will be covered. The possible existence of intangible value from supernormal management, above-market contract rents, percentage rents based on retail sales, anchor tenant relationships, and non-real estate profit centers at commercial properties will be examined. Property types considered will be restaurants, hotels, and shopping malls.

From this Webinar you will learn about:

- The latest terminology.
- Recognize and evaluate business value and intangible assets.
- Understand the latest Appraisal Institute-sponsored business value/intangible value concepts.
- How to identify the possible existence of business value intangibles.

**There will be a 30-minute intermission
between presentations.**



ASSESSMENT EXCELLENCE IN THE HEARTLAND
SEPTEMBER 9–12, 2012 • KANSAS CITY, MISSOURI
KANSAS CITY CONVENTION CENTER

TRACKS

Commercial: Real and Personal Property

The Commercial: Real and Personal Property track addresses recent trends in valuation of healthcare facilities, macro- and microanalytics, intangible property, communication sites, and methods to increase the tax base.

Management

Management—it affects everything. This track will address the fast changing world of managing yourself, your employees, customers, and processes including implementing new tax software, sustained outreach programs, GIS for Managers, controlling your online presence, and agile management.

Personal Development

Personal development presentations include communicating with the media and general public, developing education programs, preparing for trial, and time management solutions. There will also be an opportunity to explore the IAAO Professional Designation program.

Residential Appraisal

The Residential Appraisal track addresses a variety of residential appraisal issues including land valuation, appraising in distressed markets, the cost approach and depreciation, and condominium assessments. Additional areas of focus include modeling, risk management, and residential appeals.

Special Topics

The Special Topics track focuses on a variety of issues of importance to the assessment professional. Presentations include international valuation, valuing unique properties, updates to IAAO technical standards, and AVM trends.

Tax Policy and Assessment Standards

Presentations in this track address tax policy issues that impact the assessment profession and property owners. Presentation topics include property tax incentives, payment in lieu of taxes, motor vehicle taxation, measures of vertical equity, personal property obsolescence, and the effects of tax policy on economic development.

Technology

This track focuses on the benefits and challenges of the latest technologies available to assessing offices, including innovations for improving field inspections, advances in mass appraisal, new developments in mapping, and general assessment administration topics.

ABOUT THE CONFERENCE

Join us in downtown Kansas City! The annual conference provides educational sessions, networking, events, and exhibits that supply the tools you need to succeed.

OFFICIAL CONFERENCE HOTEL

Kansas City Downtown Marriott
200 West 12th Street
Kansas City, MO 64105

The conference room rate at the Marriott is \$159

Phone reservations can be made by calling 1-877-303-0104 or online at www.iaao.org. Reference the International Association of Assessing Officers room block to get the discounted rate. Rates are based on availability so make your reservations early.

OVERFLOW HOTEL

Crowne Plaza Kansas City Downtown
1301 Wyandotte Street
Kansas City, MO 64105

The conference room rate at the Crowne Plaza is \$149

Phone reservations can be made by calling 1-800-2CROWNE (1-800-227-6963) or online at www.iaao.org. Reference the International Association of Assessing Officers room block to get the discounted rate. Room rates are based on availability so make your reservations early.

CONVENTION CENTER

The Kansas City Convention Center is located in downtown Kansas City, Missouri, approximately 20 minutes from the Kansas City International Airport. Attendees will be just steps away from conference hotels, the Power and Light Entertainment District and the Sprint Center indoor event arena. The Convention Center is located at 300 W. 13th Street. The main entrance is one block south of the headquarter hotel, the Downtown Marriott, and one block west of the overflow hotel, the Downtown Crowne Plaza.

SESSIONS

Commercial: Real and Personal Property

Monday, September 10, 10:30–11:30 am

Recent Developments in Legal and Administrative Challenges to Hospital Property Tax Exemptions

Thomas A. Jaconetty, Esq., Cook County, IL

Wayne A. Tenenbaum, Esq., Neill, Terrill & Embree, LC

Monday September 10, 1:00–2:30 pm

Hospital Real Property Tax Assessment: Entrepreneurial Profit

Jack Randal Poteet, MAI, ASA, Hospital Appraisal Services, LLC

The Valuation of Senior Care Facilities

Tim Wilmath, MAI, Hillsborough County, FL

Monday, September 10, 3:00–4:30 pm

Long Run Multiplicative Modeling of Commercial Properties to Determine the Robust Hedonic Variables

Michael L. Brooks, MA, MBA, St. Louis County, MO

Tuesday, September 11, 10:00–11:30am

State of the U.S. Real Estate Market...Fall 2012

Peter F. Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors

Tuesday, September 11, 1:00–2:30pm

Cell Tower and Carrier Equipment Valuations

Walt Woodard, Cell Tower Solutions

Randy Scott, Cell Tower Solutions

Tuesday, September 11, 3:00 pm–4:30 pm

Intangibles in Commercial Properties: Are They the Real Thing?

Mark T. Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.

Wednesday, September 12, 9:00–10:30 am

Assisting Resource Deployment for Residential Property Inventory

Improvement Using Artificial Neural Network-based Risk Profiles

Keith Potter, EdD, Dragonstrike Systems

Bill Levis, MA, University of British Columbia

Wednesday, September 12, 11:00 am–12:30 pm

The Top Ten Most Underreported Tangible Personal Property Items

Jim Turner, Jr., CPA, CVA, CMEA, Turner Business Appraisers

Wednesday, September 12, 1:30–3:00 pm

Valuation Strategies Using Customized Market Analytics

Jon M. Hitchcock, CCIM, CoStar Group

Antonia G. Viens, MAI, Johnson County, KS

Management

Monday, September 10, 10:30–11:30 am

Effective Agile Management in the Workplace

Patrick Berner, CCI Software

Lori Burge, CCI Software

Monday, September 10, 1:00–2:30 pm

Extreme Government Makeover: Digging Deeper

Ken Miller, Change and Innovation Agency

Monday, September 10, 3:00–4:30 pm

Factors Affecting the Property Tax: Guiding the Media to a Better Understanding of Property Tax Systems

Alan Dornfest, AAS, State of Idaho

Chris Bennett, IAAO

Tuesday, September 11, 10:00–11:30 am

Creating Successful Partnerships in the Assessment Community

Alvin Lankford, RPA, Williamson Central Appraisal District, TX

Larry Gaddes, Williamson County, TX

Marya Crigler, Travis Central Appraisal District, TX

Tiffany Seward, Travis County, TX

Tuesday, September 11, 1:00–2:30 pm

What You Don't Know Can Hurt You: Taking Control of Your Online Brand

Tina Morton, RTA, CTA, CTP, Travis County, TX

Tiffany Seward, MA, RTA, CTA, Travis County, TX

Tuesday, September 11, 3:00–4:30 pm

Implementing New Tax Assessment Software—How To Build a Foundation for a Successful Project

Joe Brookhouse, PMP, Accent

Wednesday, September 12, 9:00–10:30 am

How Sustained Outreach Can Improve Your Standing in the Community

Lloyd Hara, King County, WA

Wednesday, September 12, 11:00 am–12:30 pm

GIS for Managers

Brent Jones, Esri

Wednesday, September 12, 1:30–3:00 pm

How to Craft a Better RFP...the Secret Difference between Success and Starting Over

Ko Clifton, CCI Software

Personal Development

Monday, September 10, 10:30–11:30 am

Everything You Need To Start an Education Program

Mike Pratt, ASA, CFE, LCAM, IAAO Accredited Member, Palm Beach County, FL

Monday, September 10, 1:00–2:30 pm

Sound Bite 101—How to Become a Media Spin Doctor

Larry Stein, Oklahoma County, OK

Monday, September 10, 3:00–4:30 pm

The Art of Making a Powerful Presentation

George Donatello, CMS, TEAM Consulting

Tuesday, September 11, 10:00–11:30 am

The Appraiser as an Expert Witness

Steve Van Sant, State of Alaska

Greg Musil, Esq., Polsinelli Shughart

Brian Howes, Esq., Polsinelli Shughart

Brad Eldridge, MAI, Douglas County, KS

Tuesday, September 11, 1:00–2:30 pm

Learn Your Way: Behavioral & Communications Style

Allen Zingg, MA, Maricopa County, AZ

Tuesday, September 11, 3:00–4:30 pm

Working with the Media—Crafting a Positive Message for your Jurisdiction

IAAO Communications Committee
L. W. Patterson, Garfield County, OK
Rebecca Malmquist, CAE, Minnetonka, MN
Manuel Gallegos, Los Angeles County, CA
Tiffany Opheikens, Weber County, UT
Chris Bennett, IAAO

Wednesday, September 12, 9:00–10:30 am

It's About TIME . . . to organize yourself!

Claudia A. James, CSC, James Educational Meetings and Seminars, Inc.

Wednesday, September 12, 11:00 am–12:30 pm

IAAO Demonstration Appraisal Writing Grader's Workshop—Part 1

Randy Ripperger, CAE, Polk County, IA

Wednesday, September 12, 1:30–3:00 pm

IAAO Demonstration Appraisal Writing Grader's Workshop—Part 2

Randy Ripperger, CAE, Polk County, IA

Residential Appraisal

Monday, September 10, 10:30–11:30 am

A Collision of Worlds—The Emergence of Statistically Supported Appraisals: Implications and Opportunities for the Assessment and Single Property Communities

Mark Linné, CAE, MAI, SRA, CRE, FRICS, Appraisal World, Inc.

Monday, September 10, 1:00–2:30 pm

Tracking Foreclosures and Foreclosure Related Sales and Analysis of Their Potential Impact on Market Values: Forsyth County, NC

Jason Clodfelter, CMS, GISP, Forsyth County, NC
John Burgiss, RES, Forsyth County, NC

Monday, September 10, 3:00–4:30 pm

Residential Valuation in a Distressed Market—The Jackson County, Missouri, Experience

John F. Thompson, Jr., MS, Tyler Technologies, Inc.
A. Sackey Kweku, MA(Econ), Jackson County, MO

Tuesday, September 11, 10:00–11:30 am

Improving the Cost Approach Value Estimate While Reducing the Budget

J. Wayne Moore, PhD, J. Wayne Moore, PhD, LLC

Tuesday, September 11, 1:00–2:30 pm

Depreciation: Raising Your Understanding of Losses in Value

Norrine Brydon, Marshall & Swift
Edward Martinez, IDECC, Marshall & Swift

Tuesday, September 11, 3:00 pm–4:30 pm

Residential Market Value and Equity Appeal: Appraiser Presentation for a Residential Property Value Appeal

Shane Docherty, RPA, CTA, Dallas Central Appraisal District, TX
Ken Nolan, RPA, RTA, CTA, Dallas Central Appraisal District, TX

Wednesday, September 12, 9:00–10:30 am

Condominium Assessment

Scott G. Winter, RES, Milwaukee, WI

Wednesday, September 12, 11:00 am–12:30 pm

Residential Market Analysis with Statistical Model and GIS

Patrick O'Connor, ASA, O'Connor Consulting Inc.

Enhancing Appraisal Efficiencies through Technology

Lee Ann Kizzar, Arkansas CAMA Technology
Shanna Jenkins, Arkansas CAMA Technology

Wednesday, September 12, 1:30–3:00 pm

Risk Based Inventory Management

Bill MacGougan, AACI, MBA, BC Assessment
Graham Held, AACI, BC Assessment

Special Topics

Monday, September 10, 10:30–11:30 am

Valuation of Bed and Breakfasts in Ontario

Jamie Stata, MPAC
Jason C. Moore, MBA, MPAC

Monday, September 10, 1:00–2:30 pm

Green Building in the Context of Valuation

Ross Litkenhous, MBA, LEED GA, SC&H Group, LLC
Galen Sencil, SC&H Group, LLC

Monday, September 10, 3:00–4:30 pm

Fifty Years of Walmart

Charles Terrell, CMI, Wal-Mart Stores, Inc.

Tuesday, September 11, 10:00–11:30 am

Use of Public/Private Partnerships and Incentives for the Village West Project Area and The Legends Shopping District

Dennis M. Hayes, County Administrator, Unified Government of Wyandotte County/Kansas City, Kansas

Tuesday, September 11, 1:00–2:30 pm

Obsolescence—When, Where & How

Steve Sutterfield, PPS, Total Assessment Solutions Corporation
Lisa A. Hobart, ASA, PPS, West Bloomfield Township, MI

Tuesday, September 11, 3:00–4:30 pm

Around the World in 90 Minutes

Richard Almy, MUP, Almy, Gloudemans, Jacobs & Denne
Mary Odom, MLS, IAAO

Wednesday, September 12, 9:00–10:30 am

Emerging AVM Trends: IAAO's Role

IAAO Research Committee
Ronald Rakow, Boston, MA
August Dettbarn, RMA, Douglas County, KS
Patrick O'Connor, ASA, O'Connor Consulting

SESSIONS

Wednesday, September 12, 11:00 am–12:30 pm

IAAO Technical Standards Updates

IAAO Technical Standards Committee

Alan S. Dornfest, AAS, State of Idaho

Robert J. Gloude-mans, Almy, Gloude-mans, Jacobs, & Denne

Mary Reavey, City of Milwaukee, WI

Dennis Deegear, Duff and Phelps, LLC

Douglas Warr, AAS, Oklahoma State University, OK

Michael Prestridge, Orange County, FL

Wednesday, September 12, 1:30–3:00 pm

Fair Property Tax Administration and Grading the States' Property Tax Practices

Fred Nicely, JD, MBA, Council on State Taxation

Doug Turner, General Electric

Tax Policy and Assessment Standards

Monday, September 10, 10:30–11:30 am

Payment in Lieu of Taxes—The Boston Program and Experience

Ronald W. Rakow, Boston, MA

Monday, September 10, 1:00–2:30 pm

Lincoln Institute of Land Policy Rethinking Property Tax Incentives for Business—Part 1

Jane Malme, Esq., Lincoln Institute of Land Policy

Daphne Kenyon, PhD, Lincoln Institute of Land Policy

Adam Langley, MA, Lincoln Institute of Land Policy

Monday, September 10, 3:00–4:30 pm

Lincoln Institute of Land Policy Rethinking Property Tax Incentives for Business—Part 2

Jane Malme, Esq., Lincoln Institute of Land Policy

Daphne Kenyon, PhD, Lincoln Institute of Land Policy

Adam Langley, MA, Lincoln Institute of Land Policy

John E. Anderson, PhD, University of Nebraska-Lincoln

Tuesday, September 11, 10:00–11:30 am

Technological Obsolescence of Personal Property in the Telecommunications Industry

Kellianne Nagy, CAE, Time Warner Cable

Tuesday, September 11, 1:00–2:30 pm

Recent Advances in Assessment Performance Measurement

Robert Denne, MBA, Almy, Gloude-mans, Jacobs and Denne

Comparing Vertical Inequity Detection Methods Using Simulated Data

Josh Myers, Thomson Reuters Government Division

Tuesday, September 11, 3:00–4:30 pm

A New Approach to the Taxation of Motor Vehicles in North Carolina

W. A. (Pete) Rodda, CAE, RES, N.C. Department of Transportation Information

Technology

Wednesday, September 12, 9:00–10:30 am

A Perspective on How Current Taxation Encourages Sprawl

Joseph Minicozzi, AICP, MAUD, BArch, Urban3, LLC

Charles L. Marohn Jr., PE, AICP, Strong Towns

Wednesday, September 12, 11:00 am–12:30 pm

Case Studies on Using Private and Public Partnerships to Audit Business Personal Property and Increase Both Equity and Tax Revenues

Tom Tucker, PPS, Tax Management Associates, Inc.

Kirk F. Boone, PPS, Tax Management Associates, Inc.

Wednesday, September 12, 1:30–3:00 pm

The Significance of the Cost Approach When Used For Energy/Fuels/Power Properties

Robert T. Lehn, PE, RPA, MChE, Pickett & Company, Inc.

Issues Related to the Property Taxation of Shale Gas and Facilities

Cal Kent, PhD, AAS, West Virginia Property Valuation Commission

Faith Dangerfield, State of West Virginia

Technology

Monday, September 10, 10:30–11:30 am

Getting Ready for Parcel Editor

Timothy Boncoskey, Maricopa County, AZ

Monday, September 10, 1:00–2:30 pm

Creative Use of your Imagery and Sketch Data

S. Jay Graber, Apex Software

Conrad Comeaux, MBA, Lafayette Parish, LA

Scott Sherwood, Pictometry

Monday, September 10, 3:00–4:30 pm

3D Parcel Mapping in Alaska

Keith W Cunningham, PhD, University of Alaska, Fairbanks

Tuesday, September 11, 10:00–11:30 am

How the iPad Can Help Your Office Improve Accuracy and Efficiency

John Wilson, King County, WA

Tuesday, September 11, 1:00–2:30 pm

Affordable Technology Utilized to Create Invaluable Tools

Jonathan Garner, Hampton, VA

Brian E. Gordineer, AAS, MBA, Hampton, VA

Tuesday, September 11, 3:00–4:30 pm

Advancements in Data Visualization and Analysis in the Mass Appraisal Process

Doug Bennett, Thomson Reuters Government Division

Wednesday, September 12, 9:00–10:30 am

Tax District Boundaries in Legislative Policy Impact Analysis

Ed Crane, Esri

Eilene Battles, Kansas Data Access and Support Center

Wednesday, September 12, 11:00 am–12:30 pm

Learn the Latest and Greatest Technologies in Print and Mail That Will Save You Time and Money!

Jim Cote, The Master's Touch, LLC

Wednesday, September 12, 1:30–3:00 pm

Using Public Records to Improve Operational Efficiencies and Effectiveness by Leveraging Data to Locate and Contact Delinquent Taxpayers and Reduce Costs Associated with Returned Mail

Scott M. Straub, MSF, LexisNexis

For more information go to WWW.IAAO.ORG

Don't Miss Keynote Speaker and Change Agent, Ken Miller



Don't miss the Annual Conference Opening Ceremony on Monday, September 10. We will be welcoming Keynote Speaker, Ken Miller, founder of the Change and Innovation Agency. The agency is dedicated to increasing government's capacity to do more good. Ken has worked with amazing people in the most difficult environments to tackle big issues.

Ken was Deputy Director of the Missouri Department of Revenue, where he was part of a transformation effort that reduced the time to issue tax refunds by 80% (fastest in the nation) at less cost, and cut wait times in motor

vehicle offices by half. The agency received a State Quality Award—one of only a handful of government agencies in the country to receive such a distinction. Ken was then named Director of Performance Improvement for Missouri State Government, one of only two states to receive an A grade from GOVERNING for Managing for Results.

Ken speaks to thousands of government managers each year, spreading his simple but often-ignored message: The only thing standing in the way of the government we want is right between our ears. Our beliefs create our systems. Our systems produce our results. If we want better results in government we need better systems. If we want better systems, we need better beliefs.

Ken was named one of the country's top change agents by *Fast Company* magazine. Ken is the author of three books *Extreme Government Makeover: Increasing Our Capacity to Do More Good*, *We Don't Make Widgets: Overcoming the Myths That Keep Government from Radically Improving* and *The Change Agent's Guide to Radical Improvement* as well as numerous articles and columns on how to improve the performance of government.

2012 Exhibitor and Sponsorship Opportunities

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

78TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION

SEPTEMBER 9-12, 2012 • KANSAS CITY CONVENTION CENTER • KANSAS CITY, MISSOURI



Being an Exhibitor allows you to:

- **Build long-term relationships with key leaders**
- **Increase exposure to your organization**
- **Increase industry awareness of technology and solutions**
- **Highlight your position as a leader in mass appraisal**

Being a Sponsor allows you to:

- **Enhance visibility and maximize your exposure**
- **Build company recognition**
- **Promote the latest advances**
- **Target your audience**
- **Demonstrate commitment to education**

Exhibitors Contact: Lauren Harlan, Meetings Coordinator, harlan@iaao.org • 816/701-8109 • Fax 816/701-8149 • www.iaao.org

Sponsors Contact: Leann Ritter, Marketing Manager, ritter@iaao.org • 816/701-8161 • Fax 816/701-8149 • www.iaao.org

THREE WAYS TO REGISTER

Registration or Program Questions? Contact Lauren Harlan, E-mail harlan@iaao.org or call 816/701-8109.

1. FAX this completed registration form if you are paying with a credit card to 816/701-8149.
2. MAIL this completed registration form and payment to the IAAO Bank Lockbox at:
IAAO, P.O. Box 504183, St. Louis, MO 63150-4183.
3. Online at <http://www.iaao.org/events/AnnualConference.cfm>

(Please print legibly.) Is your contact information new or updated since July 2011? Yes No



STEP ONE—REGISTRANT INFORMATION

IAAO Member Number: _____ Nonmember

First Name _____ MI _____ Last Name _____

Name for Badge _____

Employer _____ Title _____

Work or Home Address _____

City _____ State/Province _____ ZIP/Postal Code _____ Country _____

Phone _____ Fax _____ E-mail _____

Emergency Contact _____ Phone _____

First-time attendee Speaker Volunteer

If you have any special needs, we are here to accommodate you. Please indicate any dietary/physical needs.

Dietary: Diabetic Vegetarian Food Allergies _____

Physical: Please check here if you require special accommodations to participate. E-mail a description of your needs by August 16, 2012, to Lauren Harlan, harlan@iaao.org. After August 16, 2012, we cannot guarantee we can accommodate your request.

STEP TWO—REGISTRATION FEES

The member and nonmember registration fees for the IAAO Annual Conference include: education sessions, Sunday Welcome Reception, Monday Opening Ceremony, Monday Networking Luncheon, Tuesday Awards Breakfast, Tuesday Attendee Appreciation Lunch, Wednesday Plenary Session, Wednesday Closing Banquet, continental breakfasts, refreshment breaks, conference proceedings, and recertification and continuing education credits.

Guest registration includes a name badge, admission to Sunday Welcome Reception, Monday Opening Ceremony, Tuesday Awards Breakfast, Wednesday Closing Banquet, and continental breakfasts, but does not include a conference bag, education and plenary sessions, or the proceedings. Please include payment for your guest when you register. **Guest refers to a spouse, relative, or personal friend, NOT a business associate or staff colleague. Sessions will be monitored.**

Guest Name for Badge _____

STEP TWO—REGISTRATION FEES (CONTINUED)

	Discount fee by July 20	Received after July 20 and by August 16	On-site fees	Amount
Conference Registration—IAAO Member	\$500	\$600	\$700	
Conference Registration—IAAO Nonmember	\$650	\$750	\$850	
<input type="checkbox"/> NACAO participant (ASFMRA, IRWA, AI, ASA)* Include member ID no. _____	\$500	\$600	\$700	
One-day Registration—IAAO Member <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday (does not include Closing Banquet)	\$275	\$300	\$325	
One-day Registration—Nonmember <input type="checkbox"/> Monday <input type="checkbox"/> Tuesday <input type="checkbox"/> Wednesday (does not include Closing Banquet)	\$300	\$325	\$350	
Guest (includes Closing Banquet)	\$200	\$200	\$200	
Additional Closing Banquet tickets (one ticket included with each full registration)	# of tickets _____ X	\$70		
IAAO Education Development Campaign—voluntary contribution				
GRAND TOTAL				

One-day registrations include all education sessions and events for the selected day except for the Wednesday Closing Banquet.

* North American Council of Appraisal Organizations (NACAO) Discount. Register at the IAAO member rate if you are an active member of one of the following appraisal groups that participate in NACAO: the American Society of Farm Managers and Rural Appraisers (ASFMRA), the International Right of Way Association (IRWA), The Appraisal Institute (AI), and the American Society of Appraisers (ASA).

STEP THREE—PAYMENT

Mail: Send completed registration form and check or money order to the IAAO Lockbox at: IAAO, PO Box 504183, St. Louis, MO 63150-4183.

There is a fee to process cancellations and refunds. See policy below. Your registration cannot be processed until full payment is received.

Make check payable to IAAO. Check or money order payments must be drawn in U.S. dollars. Check No. _____

If paying by credit card, **pay online** at www.iaao.org or **fax** the completed registration form to 816/701-8149.

VISA MasterCard AMEX

Card # _____ Expiration Date _____

Your signature below authorizes IAAO to charge your credit card the total payment and acknowledges that you have read and understand the cancellation and refund policy shown below.

Cardholder Name _____

Signature _____ Date _____

Cancellation & Refund Policy: Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. For this reason we must adhere to strict guidelines. Requests for refunds will be honored, less a \$50 processing fee, only if received in writing by August 16, 2012. No refunds will be made after August 16, 2012. No refunds are given for no-shows. Send your cancellation notice to Lauren Harlan, harlan@iaao.org or mail to IAAO, 314 W 10th Street, Kansas City, Missouri 64105 or fax to 816/701-8149.

Advance Registration Deadline: Registrations must be received at IAAO Headquarters by August 16, 2012 in order to be included in the attendee list and to guarantee availability of preprinted materials. Registrations received after August 16, 2012 will be processed on-site.

2012 Exhibitors

These exhibitors will be at the IAAO 78th Annual International Conference in Kansas City...

Where will you be?

Accent Business Services, Inc.

#210

Accent helps counties purchase and implement **accent**[®] tax assessment and collections software. We work for the county to develop the business case, analyze business processes, write RFPs, evaluate products, conduct contract negotiation and provide project management oversight. Our services provide a solid foundation for a successful project.

Apex Software

#208



Apex is the leading provider of building sketch and area calculation software for mass appraisal needs for office or for mobile use. Apex can be used stand alone or integrated with almost all CAMA systems. Additional services include Paper-2-Digital, Legacy sketch conversion, Sketch-2-Imagery analysis, Sketch Geo Referencing and conversion to .SHP files.

Appraisal Institute, The

#415

The Appraisal Institute is a global membership association of professional real estate appraisers, with nearly 23,000 members in nearly 60 countries throughout the world. Its mission is to advance professionalism and ethics, global standards, methodologies, and practices through the professional development of property economics worldwide.



CCI

#414/416 & 215/217

CCI, a privately owned company for over 20 years, provides clients a fully integrated system including CAMA, Collections, Task Management and Data Visualization Solutions in GIS resulting in a robust end-to-end solution. The CCI software suite is the solution of choice in 15 states, one province and over 100 clients!



CAMA • GIS • Collections

CourthouseUSA

#312

CourthouseUSA, the Authoritative Source for property information, is a public/private partnership built on a revenue-sharing data-distribution business model. Local governments pay nothing to participate, in return for a percentage of the revenue from data sales, 3rd party applications, and advertising. Join the network and reward taxpayers for their investment in current accurate property records. www.CourthouseUSA.com



DEVNET, Inc.

#308

Integrated Assessment, Appraisal and Collection Solutions. DEVNET is a leading provider of property tax administration solutions. The successful approach to client implementations and unique support model has led the company to the celebration of its 15th year of providing affordable, dynamic and flexible property tax solutions.



E-Ring, Inc.

#212/214



E-Ring's Capture CAMA Edition is a web-based, enterprise wide real-time decision support system for property tax administration. Capture is an end-to-end business solution that integrates workflows between Mapping/GIS, Appraisal, Assessment, and Collection, and eliminates redundant data entry across the board.

Esri

#501

Think and plan geographically. As the market leader in geographic information systems (GIS), Esri technology is used in over 350,000 organizations worldwide. Use GIS to collect, manage, and analyze geographic information, helping you solve problems and make better decisions.



Facet Technology Corp

#412



Facet Technology Corporation is a leading developer of technology solutions for the efficient gathering and utilization of street-level imagery for parcel tagging, infrastructure, and asset management, GPS centerline base mapping and navigation. Facet's state-of-the-art Parcel Data Viewer empowers appraisal professionals by providing a truly rich and immersive viewing environment.

Farragut

#411

Farragut provides custom software solutions to help local governments increase efficiency, eliminate duplicate data entry, and save money. Our key products are NCPTS, an end-to-end property tax solution for NC local governments and AddressOne, a state of the art GIS-enabled addressing solution. Visit www.farragut.com/localgov to discover how we can help you.



GIS Workshop, Inc.

#516



GIS Workshop, Inc. has been providing GIS services for over 14 years to the public and private sector. We are an Esri Gold Business Partner and Trimble GPS dealer. We specialize in client-focused, customized GIS and GPS solutions within numerous industries and environments, including Web-based, desktop and mobile.

IAAO

#600

The International Association of Assessing Officers (IAAO) is the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy.



The Library Director is on site to assist attendees with their toughest questions and with accessing research resources online. FRIENDS of the library may pick up a ribbon for their badge.

IAAO Grand Rapids Local Host Committee # 207

The Grand Rapids Local Host Committee invites you to their booth to receive information about the IAAO 2013 Annual Conference and their wonderful city. Plus, they will have lots of fun giveaways to entice you to attend!

iLOOKABOUT # 413



iLOOKABOUT StreetScape provides Geo-coded 180 degree panoramic photos every 15' of every road. The comprehensive database, a web service, offers integration into both Pictometry and Esri. Coupled with GeoViewPort, gain cost savings, fast accurate decision making, and operational efficiency by coupling imagery and your data right at the desktop.

Intergraph Corp. # 213



Intergraph is the leading global provider of engineering and geospatial software that enables customers to visualize complex data. Businesses and governments in more than 60 countries rely on Intergraph's industry-specific software to organize vast amounts of data to make processes and infrastructure better, safer and smarter.

LexisNexis # 417



Homestead Exemption Fraud costs governments millions in lost revenue annually. Governments rely on assessors for an accurate picture of the tax base. LexisNexis® Homestead Exemption Fraud Detection Solution can help assessors to ensure property owners pay their fair share by identifying deceased exemptions, multiple exemptions, and people who have moved and/or are renting their exempted properties. www.lexisnexis.com/government

Lexur Appraisal Services # 117

Lexur Appraisal Services is a full service mass appraisal company. Lexur's desktop approach has pioneered the use of technological resources to effectively manage database property verification through its Virtual Data Verification (VDV) process for over 1.2M properties since 2007. Lexur provides services to local government so they can serve others.



LPS True Automation # 101

True Automation, a division of Harris Computers, is the leading provider of Property Appraisal, Assessment, and Tax Collections software in the nation. With nearly 200 clients in four states, True Automation's PACS suite of solutions is becoming the new industry standard of excellence and efficiency. Contact us at www.trueautomation.com



Marshall & Swift # 506

With over 80 years of building and property experience, Marshall & Swift provides the most current and accurate building cost data available for defensible property cost valuations and is widely considered the preeminent authority on the cost approach.



Master's Touch, LLC, The # 209

The Master's Touch, LLC is a turn-key print and mail service provider specializing in custom print and mail services for Assessor and Treasurer offices across the country. Guaranteed accuracy, guaranteed on time mailings and 100% A-Z print and coordination of your notices are our trademarks.



The Master's Touch, LLC
Your Print and Mail Specialists
1-800-301-1347
masters@themasterstouch.com

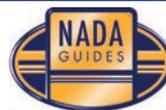
MS Govern # 510/512



MS Govern provides flexible products to government agencies to manage their Appraisal, Tax Billing and Collection, Register of Deeds, Property Information, Permits and Inspections, Planning, Code Enforcement, Licensing, Cashiering, as well as Public Self Service Portal. Visit our website at www.msgovern.com for more details about the Govern Software and its Suites.

NADAguides # 508

NADA Appraisal Guides is the largest publisher of vehicle pricing and information for automotive, classic cars, motorcycles, boats, RVs, and manufactured homes. They provide the most market-reflective vehicle pricing available in print, software, online, web services, raw data, and web syndicated formats. NADAguides is an alliance partner of NADA Services Corporation.



Patriot Properties, Inc. # 311/313

Patriot Properties, Inc., is the developer of AssessPro, a highly versatile and comprehensive Computer Assisted Mass Appraisal application with the most powerful and affordable assessment tools available. Full real and personal property valuation models, administration, document and image storage, and the best integrated sketch application and GIS Viewer available are all included.



Pickett & Company, Inc. # 107/207

Pickett & Company is a national engineering and appraisal firm, specializing in fair market valuations for property tax purposes for tax entities exclusively. Whether the subject properties are: Complex Industrial, Public Utilities, Special Purpose, Power Generation, Pickett & Company will handle the assignment in a timely, accurate manner.



Pictometry # 407/408



At Pictometry, we capture the highest quality, most accurate oblique imagery in the world then, we pair it with innovative tools designed specifically for assessing officers – everything from sketch verification technologies to automated change detection and more. The IAAO approved the use of oblique imagery as a reliable tool for remote assessment.

qPublic, LLC #408/410

Serving the needs of more than 10% of all American counties, qPublic provides web solutions with full GIS/CAMA integration that are Faster, Easier, and More Affordable than in-house solutions. qPublic's intuitive interface is easy for the general public to use while providing advanced tools and features appreciated by industry professionals.



Sidwell Company, The # 309

Sidwell provides comprehensive GIS and cadastral mapping services, including: GIS design, and implementation; data conversion and cadastral database development; Parcel Builder®; topographic, planimetric, and orthophoto mapping; and oblique photography. Sidwell is an Esri® Gold Partner, developer and reseller, and is the Midwest Distributor for Ashtech® Professional GPS Solutions.



Smart Data Strategies

209

Smart Data Strategies combines location with information to



help government agencies better serve the people through beautifully designed and easy to use GIS applications. The DREAMaps Land Records Management Suite includes tools and services for real property auditing, assessment analysis, parcel mapping, document management and web-based GIS.

Spatialest

#211

spatialest

Spatialest®, the only fully “integrated” GIS-CAMA solution available, offers a user-friendly modeling environment that combines the spatial analytical functionality of GIS with various valuation techniques. This “all in one” toolset includes functionality from data cleansing, time trending, location sensitive valuations, comparable sales selection, equity analysis, appeal management to reporting.

Tax Management Associates

310

Tax Management Associates, Inc. (TMA) is one of the nation’s premier revenue enhancement firms with over 32 years of experience in the state and local government space. TMA has delivered to our almost 500 clients in sixteen states \$40 billion in value as a result of our compliance efforts.



Thomson Reuters

401



THOMSON REUTERS

Manatron is now Thomson Reuters. Still focused on providing you with quality Government Revenue Management® (GRM®) solutions. GRM from Thomson Reuters simplifies the tax management lifecycle for governments around the world. Through knowledge and technology, our comprehensive solution empowers you to reduce operational complexities—optimizing revenue generation, supporting sustainable growth and improving services to the public.

Total Assessment Solutions Corp

#216

TASC offers a level of diversity and expertise that is simply unmatched in the assessment business. Specializing in Reappraisal, Mass Appraisal, GIS Mapping, Expert Testimony,



Business Personal Property Appraisals, Royalty Assessments, Oil & Gas Equipment Appraisals, and IAAO Class Instruction.

Turner Business Appraisers, Inc.

315

Turner Business Appraisers is a forensic accounting firm that specializes in Business Personal Property Audits. We recover and discover tax revenues for jurisdictions with our array of services including field audits, discovery of unreported businesses, homestead fraud detection, and M&E appraisals. We would love to meet you at booth 315.



Tyler Technologies

301

More than 200 jurisdictions annually use Tyler’s CLT



Empowering people who serve the public™

Appraisal Services to streamline assessment processes and determine accurate property values. Our integrated tax billing & collection and CAMA software is also used to produce 16 million assessment notices and 7 million tax bills each year. Tyler: providing solutions since 1938.

Vision Government Solutions, Inc.

201

Vision Government Solutions has maintained a reputation as an



innovative provider of CAMA software and services for Assessing Departments since 1975. Our newest product leverages the latest in .NET technology. We currently have more than 400 installations ranging from 5000 to more than 1 Million parcels.

Xerox Government Solutions

314/316

Xerox technology, expertise and services enable workplaces- from small businesses to global enterprises- to simplify the way work gets done so they operate more effectively. Xerox’s Government Solutions offers Property Appraisal & Assessment Systems that offer rich property valuation methodologies, along with fully integrated Workflow, Document Management, and GIS functionality.



Annual Conference Golf Outing

Sign up for the KCIAAO Golf Outing to be held Sunday, September 9, 2012, at the Oakwood Country Club, Kansas City. The reservation form is available at www.iaao.org. The form also appeared in F&E April on page 44. Reservations must be received by August 5, 2012. Contact Barry Porter at 785-527-7230 or rpappraiser@republiccounty.org for more information.



Cost per person before July 20, \$125
Cost per person after July 20, \$150
(space permitting)

The Sights and Sounds of Kansas City Welcome Conference Attendees

Mary Kay Strauss on behalf of the Kansas City Local Host Committee

The Kansas City Chapter of IAAO (KCIAAO) proudly welcomes the 78th Annual International Conference on Assessment Administration to the Heartland. The chapter Local Host Committee represents more than 20 counties from Kansas and Missouri. Those residing in the Kansas City metropolitan area cross the state line often for work and entertainment.

Interstate 435 (I-435) encircles most of the metropolitan area. Visitors and residents can easily travel to Johnson and Wyandotte counties in Kansas and around the curve to Platte, Clay, and Jackson counties in Missouri.

The conference schedule is jam-packed with education, speakers, and entertainment, but it is well worth it to extend your stay and vacation in the area for a few days.



Downtown Kansas City in Jackson County, Missouri, is home to IAAO headquarters and this year's annual conference. Enjoy the sights and sounds of Jackson County, from the Arabia Steamship Museum in the Rivermarket Area, to the famous 1920s-era Country Club Plaza shopping area with its many sculptures and fountains.



The Kansas City Royals (baseball) and Kansas City Chiefs (football) reside in adjoining stadiums just east of I-435 on I-70.

The Rivermarket area is a friendly place. Farmers and vendors offer fresh fruit and vegetables and an abundance of other wares. The shops are locally owned and



operated and feature a wide variety of offerings. The restaurants are known for their specialties and homemade goodies.



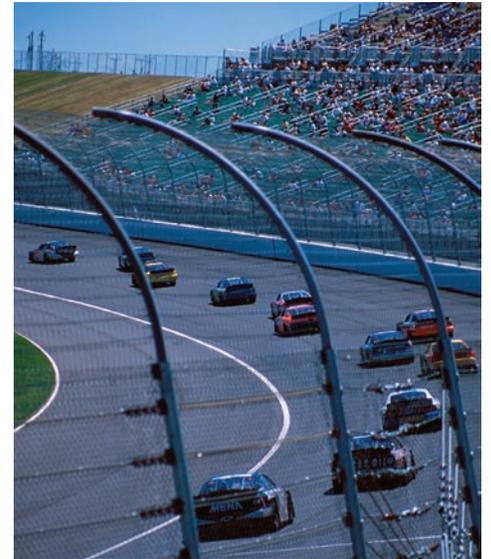
The Arabia Steamship Museum contains an interesting collection of artifacts from the time when steamboats were a primary mode of transportation throughout the rivers of the Midwest.



Drive southwest along I-435, and eventually you'll be in Johnson County, Kansas, with its numerous shopping and entertainment areas and home to Johnson County Community College. The Nerman Museum of Art is located on the campus, and professional stage productions are held at the Performing Arts Center.

Wyandotte County, Kansas (the other Kansas City) showcases historical sights

in the eastern part of the city, along with Legends Shopping Outlet, the Kansas City Speedway (home of NASCAR racing), a new casino, and the Kansas City T-Bones minor league baseball stadium. The Nebraska Furniture Mart and Cabela's Outdoor Apparel and Sporting stores draw many visitors to the area. The LiveStrong Stadium is one of the newest additions, hosting world-class soccer and serving as the home of the Kansas City Sporting Soccer team.



Traveling north from Wyandotte County, Kansas, to Platte County, Missouri, you'll pass the KCI Airport, and further east you'll come to the Zona Rosa shopping and entertainment district. September is perfect weather for walking through this open shopping area, which includes many unique as well as national stores.



At the conference, the Local Host Committee table will offer information and be staffed by people who can answer questions about the Kansas City area. Please stop by and see us.

For those of you coming for the conference, KCIAAO welcomes you to the Kansas City metro area. We hope you enjoy your stay.

BY LOCATION

ALABAMA

101—Fundamentals of Real Property Appraisal
Hoover, September 10–14, 2012
Center for Governmental Services sponsors the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

ARIZONA

151—National USPAP
Phoenix, August 7–9, 2012
553—Personal Property Auditing-Advanced
Phoenix, August 27–29, 2012
191—National USPAP 7-Hour Update
Phoenix, August 29, 2012
400—Assessment Administration
Phoenix, November 26–30, 2012
The Arizona Chapter of IAAO sponsors the offering listed above. For more details, contact Charles Krebs 602/506-5191.

ARKANSAS

102—Income Approach to Valuation
Little Rock, August 27–31, 2012
300—Fundamentals of Mass Appraisal
Little Rock, December 3–7, 2012
The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Clea McVay 501/324-9104.

FLORIDA

312—Commercial/Industrial Modeling Concepts
Ft. Myers, July 16–20, 2012
311—Residential Modeling Concepts
Miami, August 6–10, 2012
101—Fundamentals of Real Property Appraisal
Lake Mary, August 13–17, 2012
201—Appraisal of Land
Lake Mary, August 13–17, 2012
300—Fundamentals of Mass Appraisal
Lake Mary, August 13–17, 2012
402—Tax Policy
Lake Mary, August 13–17, 2012
The Property Tax Oversight sponsors the offering listed above. For more details, contact Meghan Miller at 727/538-7312.

IDAHO

102—Income Approach to Valuation
Boise, July 23–27, 2012
112—Income Approach to Valuation II
Boise, July 23–27, 2012
171—IAAO Standards & Ethics
Boise, July 24, 2012
201—Appraisal of Land
Boise, July 23–27, 2012
311—Residential Modeling Concepts
Boise, July 23–27, 2012
400—Assessment Administration
Boise, July 23–27, 2012
601—Cadastral Mapping: Methods and Applications
Boise, July 23–27, 2012
851—RES Case Study Review
Boise, July 25–27, 2012
The Idaho State Tax Commission sponsors the offerings listed above. For more details, contact Jan Barnard at 208/334-7733.

INDIANA

102—Income Approach to Valuation
Huntington, July 16–20, 2012
400—Assessment Administration
Valparaiso, August 6–10, 2012
300—Fundamentals of Mass Appraisal
Greensburg, September 17–21, 2012
101—Fundamentals of Real Property Appraisal
Huntington, September 24–28, 2012
151—National USPAP
Valparaiso, October 9–11, 2012
400—Assessment Administration
Evansville, October 15–19, 2012
300—Fundamentals of Mass Appraisal
Bloomington, October 29–November 2, 2012
102—Income Approach to Valuation
Greensburg, December 10–14, 2012
Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.

KANSAS

102—Income Approach to Valuation
Topeka, August 20–24, 2012
300—Fundamentals of Mass Appraisal
Topeka, September 24–28, 2012
151—National USPAP
Wichita, October 2–3, 2012
The Kansas Department of Revenue-Division of Property Valuation sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.
500—Assessment of Personal Property
Wichita, July 30–August 3, 2012
The South Central Kansas Chapter of IAAO sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.
402—Tax Policy
Olathe, July 30–August 3, 2012
The Kansas City Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.

KENTUCKY

101—Fundamentals of Real Property Appraisal
Carrollton, July 16–20, 2012
201—Appraisal of Land
Frankfort, August 13–17, 2012
102—Income Approach to Valuation
Frankfort, August 27–31, 2012
The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Stacy Bush 502/564-5118.

LOUISIANA

101—Fundamentals of Real Property Appraisal
New Orleans, September 17–21, 2012
102—Income Approach to Valuation
New Orleans, September 24–28, 2012
The Orleans Parish Assessor's Office sponsor the offerings listed above. For more details, contact Reba Johnson 504/658-1399.

MASSACHUSETTS

452—Fundamentals of Assessment Ratio Studies
Amherst, August 8–10, 2012
The Massachusetts Association of Assessing Officers sponsors the offerings listed above. For more details, contact Bob Ellia 774/249-8625.

MISSISSIPPI

552—Personal Property Auditing-Basic
Meridian, October 1–3, 2012
MS State University Extension Service, Center for Governmental Training sponsors the offerings listed above. For more details, contact Janet Baird 662/325-3141 or janet@ext.msstate.edu.

MISSOURI

101—Fundamentals of Real Property Appraisal
Blue Springs, August 6–10, 2012
300—Fundamentals of Mass Appraisal
Blue Springs, August 13–17, 2012
311—Residential Modeling Concepts
Blue Springs, October 15–19, 2012
The Kansas City Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.

NEW HAMPSHIRE

171—IAAO Standards of Professional Practice & Ethics
Concord, August 6, 2012
191—National USPAP 7-Hour Update
Concord, August 7, 2012
151—National USPAP
Concord, August 8–9, 2012
The New Hampshire Association of Assessing Officers sponsor the offerings listed above. For more details contact Rick Brideau 603/432-1100, X109.

NEW YORK

300—Fundamentals of Mass Appraisal
Ithaca, July 16–20, 2012
The New York State Chapter of IAAO sponsor the offering listed above. For more details contact Tom Frey 845/344-0292.

NEBRASKA

101—Fundamentals of Real Property Appraisal
North Platt, September 24–28, 2012
400—Assessment Administration
Lincoln, October 1–5, 2012
162—Marshall & Swift-Residential
North Platte, November 5–6, 2012
932—Restructuring Income and Expense Statements
Columbus, November 15, 2012
The Nebraska Department of Revenue, Property Assessment Division sponsor the offerings listed above. For more details contact Jody Warfield 402/471-5982.

NORTH CAROLINA

400—Assessment Administration
Chapel Hill, August 13–17, 2012
The University of NC at Chapel Hill School of Government sponsor the offerings listed above. For more details contact Carolyn Boggs 919/966-4157.

OHIO

201—Appraisal of Land
Urbana, July 23–27, 2012
300—Fundamentals of Mass Appraisal
Findlay, August 6–10, 2012
112—Income Approach to Valuation II
Coshocton, October 29–November 2, 2012
191—National USPAP 7-Hour Update
Alliance, November 5, 2012
The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997, ohioadvalorem@neo.rr.com.

TENNESSEE

601—Cadastral Mapping: Methods and Procedures

Brentwood, July 16–20, 2012

151—National USPAP

Brentwood, August 6–8, 2012

101—Fundamentals of Real Property Appraisal

Brentwood, December 3–7, 2012

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

TEXAS

500—Assessment of Personal Property

Houston, September 17–21, 2012

452—Fundamentals of Assessment Ratio Studies

Round Rock, September 19–21, 2012

191—USPAP – 7 Hour Update

Houston, September 24, 2012

151—National USPAP

Houston, September 25–26, 2012

101—Fundamentals of Real Property Appraisal

Houston, October 8–12, 2012

300—Fundamentals of Mass Appraisal

Houston, October 8–12, 2012

162—Marshall & Swift - Residential

Dallas, December 10–11, 2012

163—Marshall & Swift - Commercial

Dallas, December 12–13, 2012

311—Residential Modeling Concepts

Houston, March 4–8, 2013

400—Assessment Administration

Houston, March 11–15, 2013

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

UTAH

102—Income Approach to Valuation

Salt Lake City, August 13–17, 2012

112—Income Approach to Valuation II

Salt Lake City, August 20–24, 2012

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

VERMONT

157—Appraisal Uses of Excel Software

Rutland, August 6–7, 2012

100—Understanding Real Property Appraisal

Berlin, September 6–7, 2012

300—Fundamentals of Mass Appraisal

White River Junction, October 1–5, 2012

The State of VT Tax Department, Property Valuation and Review sponsor the offerings listed above. For more details, contact Felicia Martineau 802/828-6635.

VIRGINIA

400—Assessment Administration

Suffolk and Newport News, July 16, 17, 23, 24, 25, 2012

171—IAAO Standards of Professional Standards & Ethics

Virginia Beach, October 10, 2012

The Virginia Association of Assessing Officers sponsor the offering listed above. For more details, contact Kim Smith 757/385-8851.

WISCONSIN

400—Assessment Administration

Wauwatosa, October 22–26, 2012

The Wisconsin Association of Assessing Officers sponsors the offerings listed above. For more details, contact Paul Koller 262/797-2461.

BY COURSE

Workshop 100—Understanding Real Property Appraisal

September 6–7, 2012, Vermont (Berlin)

Course 101—Fundamentals of Real Property Appraisal

July 16–20, 2012, Kentucky (Carrollton)

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

August 13–17, 2012, Florida (Lake Mary)

September 10–14, 2012, Alabama (Hoover)

September 17–21, 2012, Louisiana (New Orleans)

September 24–28, 2012, Indiana (Huntington)

September 24–28, 2012, Nebraska (North Platt)

October 8–12, 2012, Texas (Houston)

December 3–7, 2012, Tennessee (Brentwood)

Course 102—Income Approach to Valuation

July 16–20, 2012, Indiana (Huntington)

July 23–27, 2012, Idaho (Boise)

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

August 20–24, 2012, Kansas (Topeka)

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

August 27–31, 2012, Kentucky (Frankfort)

September 24–28, 2012, Louisiana (New Orleans)

December 10–14, 2012, Indiana (Greensburg)

Course 112—Income Approach to Valuation II

July 23–27, 2012, Idaho (Boise)

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

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

Workshop 151—National USPAP

August 6–8, 2012, Tennessee (Brentwood)

August 7–9, 2012, Arizona (Phoenix)

August 8–9, 2012, New Hampshire (Concord)

September 25–26, 2012, Texas (Houston)

October 2–3, 2012, Kansas (Wichita)

October 9–11, 2012, Indiana (Valparaiso)

Workshop 157—Appraisal Uses of Excel Software

August 6–7, 2012, Vermont (Rutland)

Workshop 162—Marshall & Swift Residential

November 5–6, 2012, Nebraska (North Platte)

December 10–11, 2012, Texas (Dallas)

Workshop 163—Marshall & Swift - Commercial

December 12–13, 2012, Texas (Dallas)

Workshop 171—IAAO Standards of Professional Practice & Ethics

July 24, 2012, Idaho (Boise)

August 6, 2012, New Hampshire (Concord)

October 10, 2012, Virginia (Virginia Beach)

Workshop 191—USPAP-7 Hour Update

August 7, 2012, New Hampshire (Concord)

August 29, 2012, Arizona (Phoenix)

September 24, 2012, Texas (Houston)

November 5, 2012, Ohio (Alliance)

Course 201—Appraisal of Land

July 23–27, 2012, Ohio (Urbana)

July 23–27, 2012, Idaho (Boise)

August 13–17, 2012, Florida (Lake Mary)

August 13–17, 2012, Kentucky (Frankfort)

Course 300—Fundamentals of Mass Appraisal

July 16–20, 2012, New York (Ithaca)

August 6–10, 2012, Ohio (Findlay)

August 13–17, 2012, Florida (Lake Mary)

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

September 17–21, 2012, Indiana (Greensburg)

September 24–28, 2012, Kansas (Topeka)

October 1–5, 2012, Vermont (White River Junction)

October 8–12, 2012, Texas (Houston)

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

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

Course 311—Residential Modeling Concepts

July 23–27, 2012, Idaho (Boise)

August 6–10, 2012, Florida (Miami)

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

March 4–8, 2013, Texas (Houston)

Course 312—Commercial/Industrial Modeling Concepts

July 16–20, 2012, Florida (Ft. Myers)

Course 400—Assessment Administration

July 16, 17, 23, 24, 25, 2012 Virginia (Suffolk and Newport News)

July 23–27, 2012, Idaho (Boise)

August 6–10, 2012, Indiana (Valparaiso)

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

October 1–5, 2012, Nebraska (Lincoln)

October 15–19, 2012, Indiana (Evansville)

October 22–26, 2012, Wisconsin (Wauwatosa)

November 26–30, 2012, Arizona (Phoenix)

March 11–15, 2013, Texas (Houston)

Course 402—Property Tax Policy

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

August 13–17, 2012, Florida (Lake Mary)

Workshop 452—Fundamentals of Assessment Ratio Studies

August 8–10, 2012, Massachusetts (Amherst)

September 19–21, 2012, Texas (Round Rock)

Course 500—Assessment of Personal Property

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

September 17–21, 2012, Texas (Houston)

552—Personal Property Auditing-Basic

October 1–3, 2012, Mississippi (Meridian)

Workshop 553—Personal Property Auditing-Advanced

August 27–29, 2012, Arizona (Phoenix)

Course 601—Cadastral Mapping: Methods and Applications

July 16–20, 2012, Tennessee (Brentwood)

July 23–27, 2012, Idaho (Boise)

Workshop 851—RES Case Study Review

July 25–27, 2012, Idaho (Boise)

One-Day Forum 932—Restructuring Income and Expense Statements

November 15, 2012, Nebraska (Columbus)



REQUEST FOR BID—EVALUATION OF KANSAS OIL & GAS GUIDE

Kansas

The Kansas County Appraiser's Association is soliciting bids from qualified individuals or companies for a contract to evaluate the *Kansas 2012 Oil & Gas Guide* utilized for the purpose of valuing oil and gas leases, along with all other equipment and material, used in operating oil or gas wells in the State of Kansas for ad valorem tax purposes.

All bids must be sealed and received on or before September 1, 2012. The Request for Bid document is available online at: www.kscAA.net/report or contact the KCAA.

KCAA

PO Box 988

Meade, KS 67864

620.873.7449 • kcaa@sbcglobal.net • www.kscAA.net

DEPUTY DIRECTOR OF ASSESSMENT

Jackson County (Kansas City, MO)

Job Duties:

Manages and oversees assessment department administrative functions including the preparation of the annual budget, purchasing, personnel administration and determining information technology needs. Collaborates with related department to facilitate timely delivery of services. Establish departmental accountability strategy, project deadlines and change management procedures to ensure that goals and special projects are clearly articulated and completed.

Minimum Qualifications:

Must have Bachelor's degree in Public Administration, Business or related field or work equivalent. Must have five or more year's progressively responsible experience in administrative services management, business process development, project planning or management within an assessment operation, with at least three years at the senior management level Public sector experience strongly preferred. Submit/Pass post offer drug screen/background check.

Salary: \$55k-\$90k + benefits

Apply: www.jacksongov.org

TWO POSITIONS: ASSESSMENT CARTOGRAPHER OR, APPRAISER II

Mesa County, Colorado

Assessment Cartographer: Updates parcel maps and GIS maps using AutoCAD. Processes boundary changes, splits, combinations, subdivisions, and annexations. **Responds to customer service requests.** Maps new tax districts, annexations, inclusions, disconnections, exempt properties and irrigation water. Interprets complex legal documents and conducts chain of title research.

Appraiser II: Performs appraisals for assessment. Responds to taxpayer inquiries about property valuations and characteristics; reviews appeals. Prepares and presents cases for hearings at all levels.

Hiring Range: \$18.80 - \$21.62/Hour

Salary Range: \$18.80 - \$25.37/Hour

Apply online. View full job descriptions at: <http://www.mesacounty.us/hr/>

CHIEF APPRAISER

Brunswick, GA

Glynn County Board of Commissioners – Chief Appraiser
County or Business Name: Glynn County Board of Commissioners

Job Description: Oversee daily operations of the Tax Assessor's Office and to manage development and documentation of the annual county tax digest.

Job Summary: The Chief Appraiser works under the direct supervision of the Glynn County Board of Assessors and is responsible for the operation and functioning of the Glynn County Property Appraisal Office; certifying and signing documents prepared by the staff; and implementing procedures deemed necessary for the efficient operation of the staff

Additional Requirements: Bachelor's degree in Business Administration, Real Estate or closely related field is required; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Extensive knowledge of mass appraisal techniques including familiarity with the mechanics of GIS and CAMA software is required. Knowledge of the GOVERN System is a plus. Must have significant experience and the ability to organize and direct all phases and classes of property valuation. Must have experience in managing and leading a diverse work group

Legal Notes: Valid Driver's License is required. Must possess or have the ability to achieve Appraiser IV certification from the Georgia Department of Revenue within one (1) year of employment is required. Pre-employment drug and cotinine screening, criminal history, physical and MVR are required. Glynn County has a Tobacco Free Hiring Policy. E-Verify is used to verify employment through the Department of Homeland Security. Glynn County is an Equal Opportunity Employer.

Open Until Filled

Contact Information: Glynn County Board of Commissioners
Human Resources Office

1725 Reynolds Street, Suite 102

Brunswick, GA 31520

912-554-7170

Applications and resumes are accepted electronically via our website: www.glynncounty.org

Email Address: jobs@glynncounty-ga.gov

CONSULTING ENGAGEMENT OPPORTUNITIES

Cost Containment Advisors

Our property tax practice continues to expand, and we are looking for retirees with experience in personal property, real property and unitary valuations to assist our clients on an "as needed" basis. If you are interested in additional income, exciting and varied virtual work, and flexible hours please contact <mailto:kittyg@cost-containment-advisors.com> via email and a recent bio. Please note - no need to relocate, and we are fully staffed with appraisal resources at this time.

ASSESSMENT ADMINISTRATOR

NYC Department of Finance, New York, New York

Salary Range: \$60,740 – \$130,000

An experienced real property assessment professional is needed to perform challenging administrative work related to valuing 1 million+ properties in NYC's real property tax system. Reporting directly to the Assistant Commissioner for Property Valuation, the selected candidate will supervise staff and performing highly responsible work, covering a broad range of real property related activities, projects and programs.

For more information and qualification requirements visit DOF's website <http://www.nyc.gov/html/dof/>.

To apply, send resume & cover letter to: D.O.F. Employee Services Helpline, 59 Maiden Lane, 22nd Fl, NY NY 10038, or email to: employeehelp@finance.nyc.gov

Agency Tracking #: 836-2012-101153

DOF is an Equal Opportunity Employer.

SR. PROPERTY APPRAISAL CONSULTANT

Richmond, Virginia

(#00158)

The Virginia Department of Taxation seeks a qualified Sr. Property Appraisal Consultant to interact with state and local government officials, staff and, taxpayers regarding real and personal property tax matters; analyze and respond to inquiries concerning real and tangible personal property assessment and taxation; provide advisory aid and assistance to localities in the area of real estate and tangible personal property statutes, classification, valuation methodology and assessment procedures; develop and administer assessment ratio studies; and administer and conduct educational/training programs.

Required Qualifications: A valid Virginia driver's license or the ability to obtain one within 30 days of hire; ability to travel, occasionally overnight, within the state; knowledge of and experience with real estate appraisal valuation practices, procedures and laws, preferably in ad valorem mass appraisal; effective oral and written communication skills; ability to maintain cordial relations in stressful situations; experience utilizing MS Word and Excel; or a combination of experience and training that demonstrate the requirements for this position.

Preferred Qualifications: Professional appraisal designation, preferably from the IAAO, or Virginia certified real estate license; an understanding of the functions and operations of Virginia local government relative to property tax assessment and taxation; and experience utilizing MS Access and PowerPoint.

Salary is commensurate with experience up to \$57,500. Relocation will not be provided.

The selected candidate will be prohibited from performing tax or accounting services for compensation. A background investigation including criminal history, tax and driving records will be conducted.

Qualified candidates may apply on-line at www.tax.virginia.gov.

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THE SOURCE For Professional Vendors & Consultants

Need Experts?

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

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

IAAO Financial Assistance Programs

IAAO Scholarship Funding

- IAAO Scholarship Fund
- Jeff Hunt, CAE, Memorial Candidates Trust
- Timothy N. Hagemann Memorial Membership Trust
- Friends of the Paul V. Corusy Library Trust

For more information contact Angela Blazevic, AAS, Director of Administration, Blazevic@iaao.org, 816/701-8123 or go to www.iaao.org for information about specific funds. IAAO is a nonprofit 501(c)(3) educational association. Contributions are generally tax deductible. Check with your tax advisor.

IAAO Hardship Grants

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.

Grant award amounts are as follows:

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

Limited funds are available.

Apply today at www.iaao.org under the Scholarships menu.



KANSAS CITY

ASSESSMENT EXCELLENCE IN THE HEARTLAND

SEPTEMBER 9-12, 2012

KANSAS CITY CONVENTION CENTER

Kansas City Homecoming: Assessment Excellence in the Heartland

I would like to take this opportunity to invite all of you to the 78th Annual International Conference on Assessment Administration in Kansas City. It's a homecoming for IAAO—an opportunity to come together and celebrate in the city that has been home for the last seven years. We at IAAO headquarters are extremely excited about showcasing our office as well as our wonderful city. The conference is slated for September 9–12 at the Kansas City Convention Center. The theme is “Assessment Excellence in the Heartland.” Go to www.iaao.org to find out how you can be a part of this once-in-a-lifetime IAAO conference!

Register *now* to enjoy the full benefits of being a conference attendee. The early bird registration deadline is July 20, so register early to receive a discount and to begin designing your educational plan. The new IAAO Annual Conference Web site contains a great deal of useful information, including summaries of all 63 educational sessions and descriptions of things to do in and around Kansas City. The Web site will be continually updated to provide conference details prior to your arrival.

And make your room reservations now at the headquarters hotel, the Downtown Marriott. A block of rooms has been reserved for the conference, and there is a minimum that has to be met. If IAAO does not meet that minimum, there is a penalty. So please book your room now and help IAAO out in the process.

Jump-starting the conference this year is the Monday morning keynote, “Extreme Government Makeover.” In

CALL FOR ARTICLES

- Economic downturn
- Effects of foreclosures on market value
- Parcel data standards
- Burden of proof
- Legislative reporting
- Valuation of green buildings
- Valuation of Ag properties
- Tax policy
- Tax collection
- Legal perspectives
- Valuation methodology
- International development
- Industrial valuation
- Computer appraisal systems
- Valuation of utilities
- Local news & spotlights
- Existing use vs. highest & best use
- Personal development
- Public relations
- Valuation standards

For more information contact Chris Bennett, bennett@iaao.org

this eye-opening presentation, Ken Miller, author and founder of the Change and Innovation Agency, will address increasing government's capacity to do more good. Ken is the author of three books: *Extreme Government Make-over: Increasing Our Capacity To Do More Good*, *We Don't Make Widgets: Overcoming the Myths That Keep Government From Radically Improving*, and *The Change Agent's Guide to Radical Improvement*, as well as numerous articles and columns on how to improve the performance of government. See page 25 for more information about the keynote speaker.

The Education Program at conference will not be one to miss! There will be 63 educational sessions in seven educational tracks—Commercial: Real and Personal Property; Technology; Tax Policy and Assessment Standards; Residential Appraisal; Personal Development; Management; and Special Topics. Learn best practices and obtain continuing education credit toward a professional designation.

Another highlight of this year's program is the Wednesday Wake-Up Session titled "Turning Boos into Cheers." Join NFL Referee and Dairy Executive Walt Coleman as he tells what it's like to be applauded by hundreds and booed by millions. Thanks to television, he has visited nearly every home in America between August and February every year since 1989. He is one of the most publically maligned yet profoundly anonymous men in the world. For Walt, when it comes to life, it's not just about winning or losing, it's about playing by the rules and being confident in how you "call the game."

The exhibitors and sponsors are a main component of the conference experience. If you, or someone you know, are interested in exhibiting at the conference, please contact Lauren Harlan, Meetings Coordinator, at harlan@iaao.org, as soon as possible, before all of the best booth locations are gone. Sponsorship opportunities are also still available. If you're interested in being a sponsor for the conference, please contact Leann Ritter, Marketing Manager, at ritter@iaao.org now. Don't miss out on the opportunity to showcase your name and product in front of more than 1,000 assessment professionals.

Sunday's KCIAAO Golf Tournament will be held at the Oakwood Country Club. If you're planning to golf, don't wait until it's too late, sign up now!

The Annual Welcome Reception is also Sunday. This year it will be held at the American Jazz Museum and the Negro Leagues Baseball Museum in the 18th & Vine Jazz District. Network with your colleagues in an unforgettable environment, while enjoying some of Kansas City's finest

jazz and barbecue. The reception is from 6:30 to 8:30 p.m., and shuttles will be provided from the Downtown Marriott.

Are you bringing family members who are looking for something to do while you're in meetings or sessions? Several tours will be available Sunday through Wednesday, including a Kansas City Tour, showcasing the "City of Fountains"; the President Harry S. Truman Museum and Independence, Missouri, Tour; the Kansas City Sports Complex Tour, featuring Kauffman and Arrowhead Stadiums; and the Gangster Tour, featuring homes and hangouts of some of the city's most notorious gangsters.

For more information on all of these events and to register for the conference and book your hotel room, please go to www.iaao.org. Can't wait to see you in Kansas City!

Sincerely,

Aubrey Moore

Director of Meetings



IAAO 78th Annual International Conference on Assessment Administration
Kansas City, MO | SEPTEMBER 9-12, 2012
Assessment Excellence in the Heartland

ATTENDEE INFORMATION | EDUCATION | PLAN YOUR TRIP | NETWORKING | SPEAKER RESOURCES | EXHIBITS | SPONSORS

ATTENDEE INFORMATION

Why you should attend the IAAO Annual Conference.

Receive continuing education credit for professional designation or recertification. Build and nurture business relationships. See and experience the latest technology and services in the Exhibit Hall. Discover the home of IAAO and experience Assessment Excellence in the Heartland!

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EDUCATION

Secure the best education in the industry.

Learn, learn, learn—best practices in Commercial, Real and Personal Property, Residential Appraisal, Tax Policy and Assessment Standards, Technology, Personal Development, Management and Special Topics.

Begin with a thought-provoking keynote address and choose from among 63 Education Sessions. Explore earning an IAAO professional designation. Learn about becoming a grader for the Professional Designation program in the Demonstration Appraisal Writing/Grader's Workshop. Prepare to become an IAAO instructor at the Instructor Training Workshop (ITW).

PLAN YOUR TRIP

Find the information you need to make your stay the best it can be.

Want to attend the IAAO Annual Conference, but need to know how to make hotel, shuttle and airline reservations? Need to know how to get around in Kansas City? Planning a short stay before or after Conference to sightsee?

The answers to your questions are here. Don't miss out on the opportunity to find out why Kansas City is now called the Creative Crossroads of America. We're going to Kansas City—Kansas City, here we come!

[Hotel Information](#)



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IAAO Technical Assistance



IAAO provides assistance in the following areas

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

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

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



E-mail: technicalassistance@iaao.org