

The 1,000-Year Rain: Lessons Learned in the Boulder County, Colorado, Assessor's Office

Jerry Roberts, Cynthia Braddock, and Rachel Parrinello

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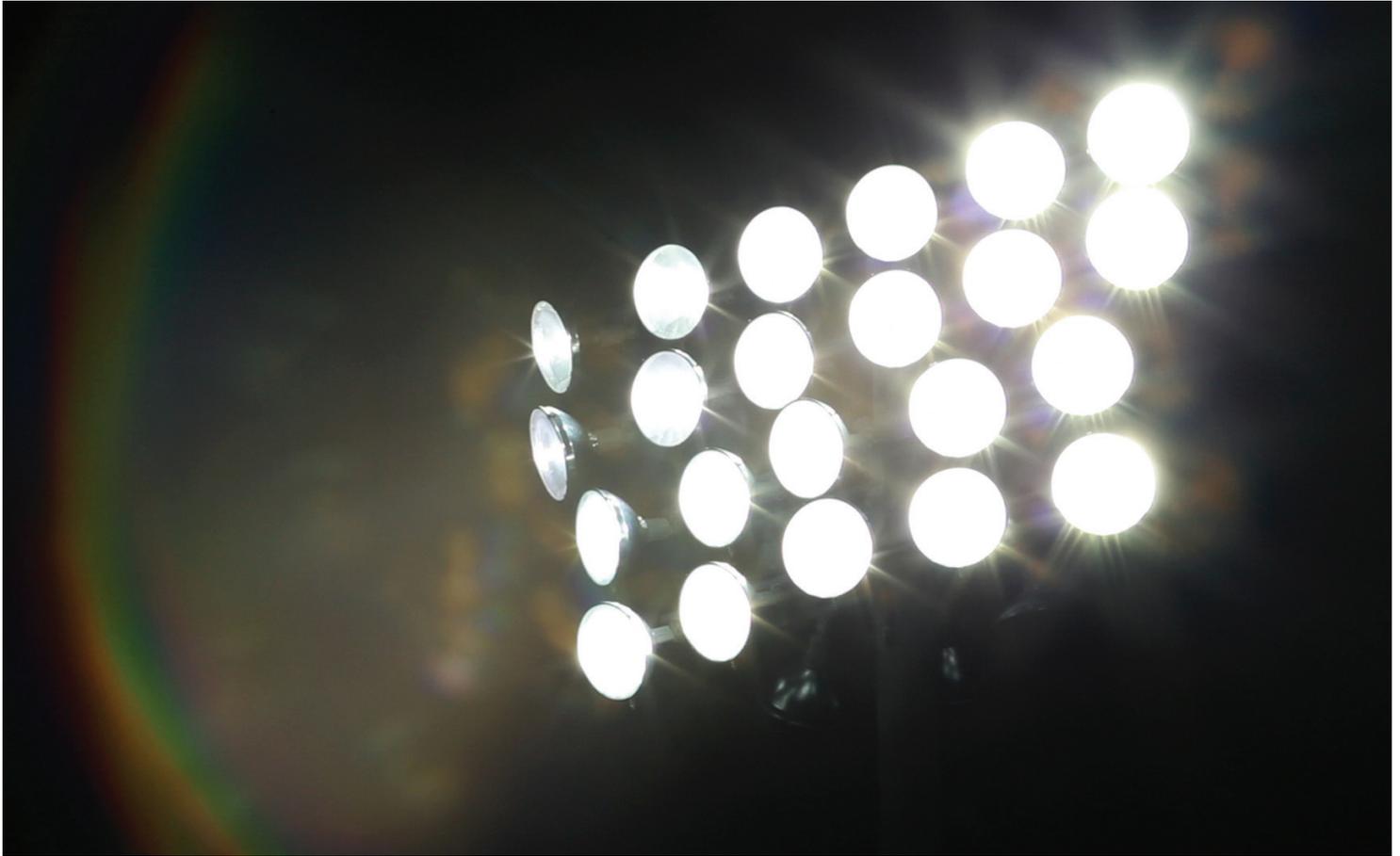
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FEATURE ARTICLE

- 3** The 1,000-Year Rain: Lessons Learned in the Boulder County, Colorado, Assessor's Office
Jerry Roberts, Cynthia Braddock, and Rachel Parrinello

COLUMNS

- 2** From the President
13 Answers from AssessorNET
14 In the News
15 Legal Trends
18 Committee Reports
45 Director's Forum

DEPARTMENTS

- 19** Congratulations New Designees
34 Member Anniversaries
35 New Members
36 Education Calendar
41 Where Do You Read F&E?
43 In Memoriam
44 Career Center

SPECIAL SECTIONS

- 13** Proposed Changes to Bylaws
20 Call for Candidates—IAAO Is Looking for Leaders
22 IAAO Annual Conference
27 It's Time to Start Thinking about the AMC Auction
30 IAAO 2014 Golf Classic
32 Celebrating 80 Years of Excellence: A Retrospective Timeline

SPOTLIGHTS

- 17** The Future Is about Change
Alice Weinberg
29 Sacramento—California Begins Here
Christina Manley
40 For Inequity Appeal Problems, Try Improved Valuation Processes
Patrick M. O'Connor, ASA





FROM THE PRESIDENT

Kim Lauffer, RES

Dear IAAO Members,

The Executive Board met in Las Vegas, Nevada, on April 24–26. It made a number of significant decisions that will positively affect IAAO members and improve the organization. I thank the board for accomplishing so much and allowing plans to proceed on many fronts.

Professional Development

The Board approved project plans to rewrite the CAE Case Study Review Workshop and the RES Case Study Review Workshop. It also approved a budget increase and reallocation of funds for the Instructor Training Workshop and an update to the CMS Case Problem and Master Examinations and the PPS Case Study and Master Examinations, with workshops included. A total of \$118,000 from the Curriculum Development Fund was approved for the enhancement of educational program materials

Membership

The Board authorized revised pricing structures for membership dues that will take effect January 1, 2015. Members who elect to receive services 100 percent electronically will be eligible for a discount. A student membership fee structure was approved. An entry-level reduced-fee structure of \$125 was approved. This is a major change that will be covered in greater detail by Membership Director Robin Parrish in the August issue of *Fair & Equitable*. The Board and staff are excited about this opportunity to provide additional choices to members and create an opportunity for expanded membership. The Board also approved a project plan for a Member Loyalty Coupon.

Committee Activities Update

- The Infrastructure Review Special Committee was instructed to develop a project plan for identifying the body of knowledge that is useful and necessary for the assessment profession.
- A project plan was approved to provide funding for an IAAO representative to attend the biannual TAFAC (The Appraisal Foundation Advisory Council) meetings in Washington, D.C.
- The Planning and Rules Committee submitted requests for revisions to the Procedural Rules and Bylaws as follows:
 - The procedural rule on the use of logos was revised to clarify use of the IAAO logo by chapters and affiliates.
 - A proposed amendment to Bylaw 7.2 Special Meetings and a proposal to remove Bylaw 5.1.1.9 [Executive Board members as liaison to various IAAO groups] were approved for exposure to members for comment.
 - The Board approved the elimination of language related to councils and sections in the Procedural Rules because these groups have been discontinued.

Numerous other minor revisions were approved and can be reviewed when the minutes are approved and posted on the website.

(continued on p. 16)

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(Orthogonal photography courtesy of Pictometry International Corp.)

The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers. This article was adapted from a presentation at the 18th Annual GIS/CAMA Technologies Conference, February 24–27, 2014, in Jacksonville, Florida.

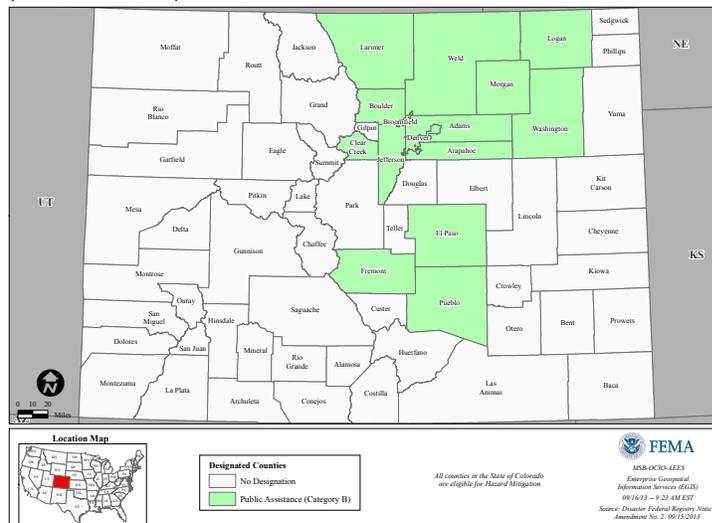
When an extraordinary disaster strikes, even the best emergency plans may need rethinking. During the week of September 9, 2013, a slow-moving cold front stalled over Colorado, meeting with warm humid monsoonal air from the south and causing heavy, slow-moving rains and catastrophic flooding along Colorado's Front Range, from the Colorado Springs area north to Fort Collins. Precipitation continued to increase on September 11 and 12. Boulder County was worst hit, with 9.08 inches of rain on September 12 and up to 17 inches by September 15. These amounts are comparable to Boulder County's average annual precipitation (20.7 inches).

On September 11 at 11:00 a.m., because of precipitation during the preceding days, current weather conditions, and the predicted weather hazard outlook, the severe weather protocol was implemented by the Emergency Operations Center. By 4:00 p.m. that day, rains that had started earlier were not letting up, and the risk of flooding conditions was imminent in certain parts of the county. By early morning September 12, all the major drainages in Boulder County were flooding. The county had flash flooding responses prepared for all the drainages, but no plan for all the drainages flooding at once. Sadly, four deaths were confirmed in Boulder County because of the flood emergency. More than 1,600 people were evacuated, with more than 300 homes destroyed and thousands more damaged. A total of nearly 900 square miles (2,300 kilometers) was damaged by flooding. Between 100 and 150 miles of road were destroyed, most of them in the mountain valley drainages, essentially isolating almost all

the mountain communities in Boulder County for days and, in some instances, weeks. President Obama declared a state of emergency for 3 Colorado counties (Boulder, El Paso, and Larimer) with another 12 counties (Adams, Arapahoe, City and County of Broomfield, Clear Creek, City and County of Denver, Fremont, Jefferson, Morgan, Logan, Pueblo, Washington, and Weld) added by September 16 (see figure 1).

The Colorado National Guard launched a military operation dubbed "Operation Centennial Raging Waters," involving almost 700 personnel and the biggest domestic helicopter airlift mission since Hurricane Katrina. Across numerous

Figure 1. Colorado Disaster Declaration as of 9-15-2013 (FEMA-3365-EM)



*Figure courtesy of FEMA (<http://www.fema.gov/disaster/3365>)

Front Range counties, as of September 16, more than 2,400 people and hundreds of pets had been rescued by 21 National Guard helicopters. In Boulder County, at least 1,000 people and 300 pets were rescued by air and ground, despite rescue efforts being hampered by continuing rain and a low cloud ceiling. A Boulder County Assessor's Office staff member was evacuated from her home by National Guard helicopter, and another staff member was isolated in her mountain community for several days. Both are safe and their homes are standing, but many of their neighbors and friends were not so fortunate.

In the months following these evacuations, routines changed drastically for families living in affected areas—everything from lack of potable water due to destroyed wells, to road and bridge closures doubling families' commute times to work and school, to debris and sanitation issues, to concerns about mental health and counseling resources for affected communities.



Colorado National Guardsmen respond to floods in Boulder County, Colorado, United States. (photo courtesy of United States Department of Defense)

Past Emergencies Prompted Planning

In terms of emergency planning, previous experience in Boulder County had involved wildfires, four of them significant, during the last 20 years. Of course, despite last fall's heavy precipitation and flooding, the county still needs to watch for wildfire conditions. After the Fourmile wildfire, which burned 6,181 acres in Boulder County in September 2010, county officials and staff met for several years and developed what was considered to be a first-rate response and recovery plan.

In terms of emergency preparedness, however, there is always something unique about a natural disaster that cannot be prepared for. Fires are a very different kind of emergency than floods, although they are interrelated. Fires set up soil and vegetation conditions that can make flash flooding a concern.

Wildfires have helped the Boulder County Assessor's Office develop and maintain an internal emergency response plan. The staff in the assessor's office comprises 45 people, with a total parcel count of more than 120,000 properties. Key elements of the response plan are as follows:

- Identifying the staff member who responds to emergencies and structuring the response.
- Understanding how and why the office's business process has a bearing on the emergency process as a whole.
- Determining the office's business and data partners and working on these relationships before a natural disaster occurs. Data partners include other Boulder County offices and departments (e.g., Transportation, Parks and Open Space, Land Use/Planning, and County Surveyor), state and federal agencies, special districts (such as fire and water districts), nonprofit organizations, and cities and towns within Boulder County.
- Having the appropriate software, including remote-access software capabilities for key staff, and ensuring that staff is comfortable with the tools for visualizing and understanding the data.
- Maintaining the data so that they are as current as possible, knowing what data are on hand, appreciating their caveats and limitations, and understanding how to query the data.

Major floods have occurred in Boulder County throughout the past century, however not recently. After the last major flood in 1969, the City of Boulder and Boulder County started putting emergency preparedness technology into place, including flash flood warning systems (sirens or loud speakers), reverse 911 calling systems, and precipitation and stream-flow gauges, and also enacting building permit guidelines to



Wildfires such as the Fourmile fire of 2010 can create conditions that increase the severity of flooding. (photo by Rod Moraga)



reduce property damage, particularly in the 100-year floodplain. The City of Boulder acquired many properties along the floodway to create wide bike and pedestrian paths next to the creeks that sit below unobstructed bridges. This work over many years has helped reduce flood damage within the City of Boulder.

In unincorporated areas of Boulder County, the mountain canyons (and areas where those canyons open up onto the plains) were some of the hardest hit areas during the September 2013 flood. With large amounts of uninterrupted rain over a series of days, the ground became saturated and unstable, and the water moved quickly downstream. Landslides and falling rocks and boulders were hazards within mountain canyon roadways, and both natural and man-made debris were carried far and wide, even onto the flat plains areas of the county.

Thus, the scale and magnitude of the 2013 flood event challenged even the lessons learned from previous wildfire and flood emergencies.



Left: After flood (October 2013) versus Right: Before flood (May 2011)—near intersection of Lefthand Canyon Drive and U.S. Highway 36, north of Boulder, Colorado. (Orthogonal photography courtesy of Pictometry International Corp.)

One reason Boulder County's Federal Emergency Management Agency (FEMA) disaster declaration occurred so quickly in September 2013 was that the Boulder County GIS staff had recently updated the county's FEMA Multi-Hazard Mitigation Plan, which included property value data, broken down by 100- and 500-year flood zones, property types, and jurisdictions within the county. These data were given to FEMA the day after the agency requested them and led to a quick response by state and federal agencies. Based on this experience, the assessor's office has determined that this FEMA multi-hazard data report and related assessor's data will be updated every year.

The Assessor's Role in Major Disasters

Nature does not stop to consider how inconvenient its timing is. The flood of September 2013 caught the Boulder County Assessor's Office in the midst of valuation hearings at the County Board of Equalization (where property owners who have appealed to the assessor and disagree with the assessor's determination can appeal to a higher level). The office was also approaching important annual year-end deadlines: the final certification of 2013 values to special taxing districts, cities, and the State of Colorado, and the delivery of the tax roll to the County Treasurer. The flood added work, stress, and urgency to the staff's already heavy workload.

Nevertheless, the assessor's office has an important role in emergency response and recovery. The assessor's database contains the most complete information about properties, including such critical information as ownership, mailing address, property address, and characteristics of buildings and land. Staff members are highly adept at gathering field data, have excellent communication skills, and are proficient with mapping, database, and geographic information systems (GIS) technologies. During post-flood damage assessment work, appraisers spent countless hours gathering photographs and field notes, visiting with property owners, and documenting the flood's impact on the assessment database, property values, and county property tax revenues. Ultimately, sharing property information with the public and other agencies is the core of assessment work.

In the immediate hours after the flood event, the office's first response was to provide support to the Emergency Operations Center. Staff members were encouraged to work shifts providing GIS support to the emergency response team. The flood severely affected transportation routes in the county, so many GIS staff worked remotely from their homes. Many other staff members generously volunteered their time, working in the Emergency Operations Center's call center. Staff's knowledge of the geography of the county was immensely helpful during the initial stages of the emergency.

State Law on Changes in Valuation

The assessor's office primary responsibility is to ensure that properties are valued accurately and equitably. Determining the impact of the flood on property values was the next responsibility. State law in Colorado controls how changes in valuation are made. For example, after a natural disaster, agricultural properties are not prorated for destruction, and owners have five years to demonstrate that they are back in business before they are reviewed for loss of agricultural classification. Business personal property does not get prorated in the year of destruction; it gets removed the next year. In a reappraisal year when values are set, the assessor can reflect only value loss due to destruction of buildings. In intervening

years the assessor can reflect only the value change due to unusual conditions, including natural disasters. Also, a residential property damaged or destroyed by a natural disaster retains its classification as it is rebuilt; it reverts to vacant land status only if it is not rebuilt after five years.

The year 2013 was a reappraisal year, and at the time of the flood values for properties had already been set. The assessor, Jerry Roberts, met with other assessors in Colorado whose jurisdictions had also been affected by the flood, and with JoAnn Groff, the State of Colorado Property Tax Administrator, to agree on a set of guidelines for determining whether or not a property was losing value due to destruction. The guideline for 2013 residential proration of value for destruction caused by flooding is shown in figure 2.

Properties identified as destroyed in 2013 were prorated from the official day of the flood, September 12. Once criteria for defining a destroyed home had been established, attention was focused on how to accomplish this work. A core team was created and scheduled to meet twice a day. Every morning the team met to verify who would be in the field and where they would go. The team met again at the end of the day to decompress with the staff who had been in the field and to set the schedule for the next day. Staff members who would be performing fieldwork were fitted with face masks, and if they were not current with vaccinations, they received a tetanus shot. Field staff were expected to wear jeans and boots. Even though the office had done a great deal of planning and technology was in place, staff members went into the field



Left: after flood (October 2013) versus right: before flood (May 2011)—along Apple Valley Road, north of Lyons, Colorado. (Orthogonal photography courtesy of Pictometry International Corp.)

with clipboards and pencils, cameras, measuring tapes, and paper field maps generated by the GIS staff.

Data Collection

Data collection was difficult. Access to properties ranged from unsafe to inaccessible except by foot. Roads were washed out; bridges were compromised; buildings had been made unsafe by water damage; there was standing water and water in places it had not been before; and mud and rock debris from landslides was everywhere. Sometimes the level of damage or destruction to buildings was hard to discover at first glance. Some buildings were obviously off their foundations, had cracked foundations, and were undercut by

Figure 2. Guideline for 2013 residential proration of value for destruction caused by flooding

GUIDELINE FOR 2013 RESIDENTIAL PRORATION OF VALUE FOR DESTRUCTION CAUSED BY FLOODING

Buildings with major physical damage caused by flooding will be prorated for 2013 starting on 9/12/2013 for the remainder of 2013 (254 days taxable at 100% "livable or useable" and 111 days at 100% "not livable or useable"). Properties to be prorated should be described as follows:

Consider property 100% uninhabitable if one or more of the following applies:

Destroyed

- Structure is leveled
- Building leaning
- Two or more exterior walls collapsed
- Second floor leaning or gone
- Flooded first floor (water/mud)
- Water above first floor door knobs
- Two or more basement walls collapsed
- Moved off foundation
- Collapsed walls and/or roof
- Exits blocked/windows broken by debris or mud flows into the dwelling
- Basically uninhabitable and/or dangerous conditions



Left: after flood (October 2013) versus right: before flood (May 2011)—North of Lyons, Colorado. (Orthogonal photography courtesy of Pictometry International Corp.).

water. But many looked fine, and the only way to tell was to get close enough to walk around the structure or be allowed inside by the property owners to measure the height of the waterlines on the walls.

It was quickly apparent that the emotional state of the assessment staff had to be dealt with. It was very traumatic to spend day after day in the field viewing the flood damage and speaking to homeowners who were affected. The assessor's staff was often the first official county presence on a property. Property owners were in shock and needed to tell their stories. This was repeated day after day, so the solution was to limit how many consecutive days staff could be in the field.

An added wrinkle was the limited number of staff. Staff had to attend hearings with the County Board of Equalization at the same time. To alleviate some of the strain, two temporary staff members were hired. Fortunately one temporary staff member was a recent retiree who was very familiar with the office's processes, equipment, software, and geography. Staff worked diligently during this difficult period and did its best to prioritize work. As appraisers finished their county board hearings, they felt responsible for their assigned areas and neighborhoods. Thus some properties were visited several times, and some properties were not visited at all.

The assessor's office produced and delivered the 2013 Certification of Values to taxing authorities and the 2013 tax roll to the County Treasurer. Fortunately there are mechanisms that allow the office to correct the tax roll, as a few more destroyed properties were uncovered after the tax roll was delivered in December 2013. The Boulder County Assessor's Office staff worked collaboratively, professionally, and diligently in the final months of 2013.

A New Year with New Responsibilities

January 1, 2014 rolled around, and a new set of responsibilities had to be met. In an intervening year, values can be



Jamestown, Colorado, Sept. 15, 2013—The small mountain town of 300 was cut off because of the Boulder County flood. FEMA Urban Search & Rescue teams deployed to the state to help with rescue operations. (photo by Steve Zumwalt, FEMA)

modified only as a result of unusual conditions, one of which is damage due to natural disasters. It is "business as usual" for the office to review properties to ensure that values reflect their condition on January 1, though this year the workload has been much heavier. The first step was to review the properties destroyed in 2013 to verify their status as of January 1, 2014. For some of the hardest hit areas, the value of destroyed buildings came off the assessment role completely,



Arapahoe at 1st street on Sept. 13, 2013. Flood brought debris onto the road and caused serious damage.

but some property owners had pulled permits and were already rebuilding. For some homes, the long-term status is still unknown because they are candidates for buyouts by FEMA due to their location in the newly created floodway.

The office also started reviewing all newly issued permits. The influx of newly created flood-related permits by cities and the county meant that, in some cases, the permit data were not descriptive enough for the appraisal staff to accurately determine the property's status on January 1, 2014, the Colorado assessment date. This meant a new wave of field visits, in the early months of 2014, to flood-affected properties to verify their condition. To assist with flood-related fieldwork and data entry, the two temporary staff members were kept on the payroll. The office relied on property owners self-reporting damage through a web-based form. The office also received numerous phone calls and visits from property owners. Using GIS to identify properties potentially affected by the flood, the office also sent a letter to property owners asking them to contact the office with an updated property status.

New attributes in the assessment system were created to track damaged properties; a *dummy* permit type was also developed for properties with destruction or damage that would need to be reviewed for 2015. Existing criteria from the Natural Weather Service were used to establish major and minor flood impact categories. For the most highly impacted properties, attributes were created to calculate a market adjustment to the entire property to reflect the impact not only on the buildings but also on the land. All these new attributes and workflows needed to be documented; staff required training; and the quality of the work had to be checked for accuracy over time. As a result, maintenance and updating of flood-related assessment data will be part of the staff's workload for years to come.

Overload of Flood Data

Data Gathering and Resources

The data sources used during the flood incident changed as the situation evolved over time. Data consumed during the immediate first *days* of the emergency were different in content and scope from the data used during the early *weeks* of the flood event. Data sources continued to change and expand during the *months* that followed, as more in-depth analysis occurred. Throughout the entire flood event, there was actually too much information (a better problem than not enough information).

During the first days (and weeks), initial geographic data on flood damage and severity was first available via social media and networks, such as Twitter, Flickr, and Facebook. Traditional media, such as television and newspaper, and

their related Internet sites also provided incredible coverage of the event. It takes time to mine these Internet sites for relevant data, and all information and damage reports (including photographs) needed to be verified by assessor staff. However, this was a good place to start data-gathering efforts, especially in the earliest days when roads were closed and travel was not safe. The information gathered using social media data methods was usually "one property at a time," which made for slow going, and data needed to be verified.

In the case of a catastrophic emergency event such as a flood, in the assessor's office, per Colorado law, the primary goal is to assess individual properties in the year of the emergency, determining whether or not the property meets the official criteria of destruction.

As emergency and first responders, military personnel, and search and rescue groups expanded their reach into the field immediately following the flood, lists of affected properties and damage reports began to trickle into Boulder County offices, including the assessor's office. These reports came in a variety of formats, including paper lists, spreadsheets, and geo-tagged points. The lists were long with all sorts of interesting information including (but not limited to) blocked roads due to landslides and debris, bridges out, culverts blocked with mud, lost pets, helicopter landing sites, and abandoned vehicles. Such diverse data points are important to certain users but not necessarily to all users for all purposes.

In the case of a catastrophic emergency event such as a flood, in the assessor's office, per Colorado law, the primary goal is to assess individual properties in the year of the emergency, determining whether or not the property meets the official criteria of destruction. The criteria for a determining a destroyed property is high. In sifting through such diverse damage reports in the first weeks, the office gained an appreciation for the grand extent of the flood event, but the data itself usually did not provide enough evidence about whether (or not) each specific property met the *high bar* for a destroyed property under Colorado law.

Sources of early flood damage reports and flood damage imagery, *used for internal purposes only*, included Urban Search & Rescue, Rocky Mountain Rescue, American Red Cross, FEMA Incident Management Team and individual assistance reports, Colorado Civil Patrol aerial photography, Colorado Air National Guard helicopter flight videography, and lists of affected properties from charitable and religious relief agencies from their respective offices' fieldwork.



Of course, these data provided a broad scope and better understanding of the flood event; however, the data were not usually at the detailed scale of individual property damage assessment. Often, lists generated in the field contained errors or omissions regarding the property address, which made linking such tabular data (gathered by emergency workers in the field) to the assessor's database a big challenge. And of course, the lists and the data were constantly changing, especially during the chaotic circumstances in the first weeks and months after the flood. The assessor's office staff needed to verify and link all outside tabular data sources to the internal assessment database, using key fields such as ownership, address, or parcel number with care, including an understanding of the possible relationships within the data lists themselves (possibly one-to-one, one-to-many, or many-to-many relationships in the data).

Data Classification

Another challenge was the definition of property damage classification, to individual buildings, by various organizations and agencies, depending on the organization's business process and reason for gathering the damage assessment data in the first place, as well as the original level of damage assessment detail. For example, initial damage assessment by search and rescue personnel was quick and not as detailed as later damage assessments, because those rescuers were focused on saving lives, not necessarily on individual property assessment.

The American Red Cross's definition of properties (Destroyed, Major, Minor, Affected, and Inaccessible) differs slightly from FEMA's classification of properties (Destroyed [Red], Major [Orange], Minor [Yellow], and Affected [Green]). Even within Boulder County departments, the classifications of properties by the county Land Use Department (Unsafe [Red], Limited Entry [Orange], Habitable [Yellow], and Inspected [Green]) differed from the assessor's office classification (Destroyed [2013] and/or Destroyed [2014], as well as Affected [2013] and/or Affected [2014]). This difference is due partly to the assessor's office statutory guidelines, definitions, and timeframes related to property assessment in Colorado. The assessor's office business process and legal framework is quite different from that of the Land Use Department.

In addition, Boulder County internal damage assessment classifications did not necessarily match outside private companies' assessment systems, such as those used for private insurance purposes. In retrospect, it is easy to understand how and why the many damage assessment classification systems and damage assessment lists varied across organizations and over time. During the months following the flood, this was a frustration and challenge for many data consumers, including the assessor's office. There were many data sets available over time, but of course there was no one set of data that provided

the whole picture for any one stakeholder or business process. As a result, the assessor's office needed to work very hard to understand the data itself, including its limitations.

FEMA and the National Geospatial-Intelligence Agency (NGA) provided some of the earliest regional flood-related initial base layers, including inundation zones, flood extents, and some imagery. The flood event crossed many Front Range Colorado county boundaries, and so assistance from the State of Colorado Office of Emergency Management as well as the Federal Government was necessary and appreciated. Within Boulder County departments, collectively many base GIS layers were useful during and after the flood:

- hydrological features and watersheds
- parcels and related tabular data
- diverse and robust transportation features
- address points
- base layers such as elevation
- the Public Land Survey System
- political boundaries for towns and cities
- infrastructure layers such as utilities, hospitals, schools and shelters.

All these base layers constitute the GIS infrastructure that gives newly received tabular and geographic data its meaning and context during an emergency.

Data Coordination

The specific precipitation data unique to the September 2013 meteorological event were not immediately available in the first days after the flood. With time, National Weather Service precipitation totals were obtained that were then overlaid with hydrological features, watersheds, and elevation change, confirming which canyons and valleys were most affected by heavy precipitation and stream flow throughout the county. As new data sets have been created within Boulder County, it has been a full-time job to determine who is the data authority for each data set and to coordinate the organization, naming, and storage of the data in meaningful ways, including metadata whenever possible. The county GIS strategy team has done an excellent job coordinating flood-related mapping and data requests, including answering the questions, What data set is needed? Who is requesting it? Who is the data authority for this data set? When are the data needed? Are the data for internal or external use?

More on Data Gathering and Aggregation

Another example of flood-related tabular data linked to geographic data is building permits. With time, the office was able to obtain flood-related building permit data from the

local jurisdictions (or their permit contractors). The building permit data were linked to specific parcels to help the appraisal staff understand and visualize the extent and type of damage to a property. Of course, building permits are not available for all areas, especially after a catastrophic emergency, and victims of a flood may not apply for a permit for work done to their property.

In addition, for internal purposes only, FEMA individual assistance reports were linked to parcel data and mapped. Again, even when FEMA individual assistance reports were linked to specific parcels, those individual assistance lists were not necessarily indicative of specific damage to the properties listed. For example, residents at the address listed might have been displaced from their homes by road closures, minor damage to their homes, or health concerns. Finally, the county allowed residents to self-report flood damage, including photographs and contact information for follow-up, via an online form on the public county website.

As data sources kept changing, data continued to be linked to the assessment database and verified. This was an iterative process, which has been repeated from September 2013 until the present. As data have been refreshed, staff needed a way to geographically visualize the multitude of relevant internal and external data sources, such as

- hydrological features
- inundation zones
- legal flood zones (pre-flood FEMA zones)
- geo-tagged photographs from fieldwork
- relevant damage reports from outside sources
- addresses, ownership, and parcels
- the office's internal damage assessments/classifications
- pre- and post-flood imagery.

Because the geographic scale, variability, and concentration of these data layers made consistent display and cartography a challenge, it was not feasible to simply print paper maps adequately showing all attributes at all scales. Relevant layers were published to staff via a simple product called ArcReader, through which staff could visualize updated features interactively at their desktops. Simply releasing hundreds of data sets, spreadsheets, and GIS layers to staff, without first placing them in a geographic context, would be overwhelming and waste staff time. It was important to dispatch the data thoughtfully, making sense of incoming and outgoing data and the office's business processes and role in the larger recovery efforts.

Even though the office was inundated with data and much of the data was helpful, in the end the Boulder County appraisal staff simply needed to see the affected properties with their own eyes, whenever possible. Several primary sources

of remotely sensed imagery were used, including post-flood satellite, oblique, and orthogonal imagery.

Data Mapping

The first source was the post-flood satellite imagery, but its limitations included cloud cover/fog, low resolution, and incomplete coverage of affected areas. Using handheld cameras, staff took many of their post-flood fieldwork photos using geo-enabled cameras, so that these photos could be converted to mapped points with photographs included. By mid-October 2013, a private company had flown over most of Boulder County, gathering the post-flood oblique and orthogonal images, which were delivered to staff by early November. These images were the most beneficial because they allowed much of the damage analysis work to be performed at desktop. Especially useful was the ability to compare pre- and post-flood imagery from the same location and direction, side by side, in a web viewer, allowing appraisal staff to assess not only building changes but also changes to land.

Later in the flood recovery, remotely sensed LIDAR (light detection and ranging) data were processed to a point at which they could be compared to pre-flood LIDAR. LIDAR measures distance by illuminating a target (in this case the land) with a laser and analyzing the reflected light. It creates a high-resolution surface from which elevation or a digital terrain model can be derived. The post-processed, post-flood LIDAR data clearly showed areas of soil erosion (loss) in red, with areas of soil aggregation (gain) in green. Especially in canyon areas, staff was able to visualize in red the areas where soil had been carved away, above areas in green where soil had been redeposited in new locations. Entire stream channels have developed, and LIDAR data have helped visualize these changes.

Throughout the flood recovery, the office has been trying to make sense of incoming data, but it has also received numerous requests for post-flood data. As always, the assessor's



LIDAR visualization shows areas of soil erosion and aggregation.



database and parcel layer provide basics such as ownership, mailing address, site address, property values, and property characteristics. This is true before, during, and after a major emergency. It is helpful to designate a primary emergency data coordinator (point person) to track outside data sources and coordinate most external data requests, so that redundancy of effort is minimized. This system also allows other staff to keep the “wheels on the bus” regarding everyday business processes.

Data Aggregation and Sharing

The office has shared its assessment and parcel data, as well as damage classifications, with

- affected towns and cities
- contractors working for the jurisdictions
- fire districts and water districts
- other county departments such as Public Health, Housing & Human Services, Clerk & Recorder, and County Treasurer
- other levels of government such as the State of Colorado and the Federal Government
- graduate students and teachers
- newspapers and media sources.

Colorado is an open records request state, so the office often needed to work with county attorneys regarding sensitive post-flood data requests by outside sources.

Elected officials and organizational leaders should be kept in the loop about outside data requests following an emergency. Public information officers can help disseminate data. Even as the office balanced the need to share data with others, for the public benefit it also wanted to be respectful to flood victims and considerate of their safety and privacy. Much of the flood information received by the office needed to be confirmed and verified before it could be released to the public. Whenever possible, especially when releasing flood damage data to media sources, the office aggregated damage reports by area (instead of listing specific property addresses of destroyed homes). It is a major challenge to help data users understand (1) the limitations of data during an emergency, including the metadata and structure, and (2) the constantly changing nature of the data over time.

Preparing for Future Emergencies

As mentioned previously, land records information from the county assessor’s database (along with the master parcel layer) provide some of the most requested and most important base layers utilized in local government, regardless of whether it’s an emergency. Cadastral information and associated GIS data support not only administration of public programs such as

transportation, land use, resource, and economic planning, but also emergency services personnel and decision making during and after natural disasters. It is important therefore to know the structure and limitations of the assessment database, to understand how the assessment calendar and assessor’s office business processes affect the currency of available data, and to recognize the role of the assessor’s office in ongoing larger community flood recovery efforts.

Because the assessor’s giant relational assessment database inherently contains complex relationships among the objects within it, the data should be shared with emergency partners and these inherent relationships within the data explained. Complex parcel attribute relationships most often go beyond a simple one-to-one relationship (1:1), for example, one parcel to many owners or multiple permits related to multiple parcels.

Throughout the year, communication and collaboration with data-sharing partners (such as other county departments, cities and towns, special districts, charitable organizations, and regional, state, and federal levels of government), even when there is no emergency, builds familiarity and relationships among staff and makes it easier to work together during an emergency to exchange data sets.

An important part of preparing assessment data for an emergency is to turn the raw tabular data into repeatable, documented processes that can be linked to parcel data. Tools utilized in *slicing and dicing* tabular assessment data include data mining tools such as SQL, Excel®, and Access®. These tabular data mining tools, along with GIS tools such as ESRI’s Model Builder or Python scripting language, can result in ready-to-use GIS data layers, updated at key times in the assessment calendar.

The data should be fresh enough that they are helpful in an emergency, but not so raw that they contain data not yet been certified or verified (e.g., unconfirmed sales or uncertified/working property values). While the data are being prepared, it is important to create a data dictionary and metadata that are ready to go, including a disclaimer and description of the data schema, data disclaimer, and limitations of use. In addition, special data sets generated during an emergency likely contain sensitive data that should be screened by leadership or perhaps by county public information officers.

Throughout the year, communication and collaboration with data-sharing partners (such as other county departments, cities and towns, special districts, charitable organizations, and regional, state, and federal levels of government), even when there is no emergency, builds familiarity and relationships among staff and makes it easier to work together during an emergency to exchange data sets. The similarities and differences between the business process of the assessor and that of data-sharing partners should be acknowledged and discussed prior to emergencies.

FEMA engages in a Multi-Hazard Identification and Risk Assessment at the national level and also encourages local governments to actively participate in maintaining a ready set of multi-hazard risk and assessment data for their own local county (jurisdiction) that meets FEMA requirements for data aggregation and reporting by hazard type. Ironically, Boulder County GIS staff, across many county departments, had just finished gathering county-wide updated multi-hazard mitigation data in August 2013, just weeks before the September 2013 flood occurred. The county was able to secure crucial flood recovery funding quickly because it had up-to-date multi-hazard data reported in a standard format accepted by FEMA.

In addition to the assessor's internal data preparation, ongoing collaborative training exercises among county staff (whether at the Emergency Operations Center, at the county department level, or among GIS staff) help staff to become more comfortable with emergency scenarios, data requests, and practical issues arising during an emergency. Consider making remote access a possibility for staff during an emergency, as well as planning for staffing and communication logistical needs ahead of time by keeping staff cell phone numbers available, utilizing phone/calling trees, and preparing emergency staffing calendars/schedules.

Making a recent set of comprehensive data available on a portable and stand-alone device such as an external hard drive is a good idea. The most basic daily chores such as keeping cell phones and laptops charged and updated with the latest software, as well as keeping the fuel tank full in the car, are some of the best ways to ensure that staff have the tools needed during an emergency.

Looking Ahead with Gratitude

Although this past year has often been stressful, sad, and life-changing for Boulder County residents, assessor staff and residents are optimistic about their quality of life and resilience. Skills of collaboration, teamwork, compromise, preparation, and problem solving have been attained under the toughest conditions. Small successes, both internally within the assessor's office (such as keeping staff safe) and externally (such as homes being rebuilt and businesses re-



October 7, 2013—Building materials await a contractor who will rebuild a home that was damaged during flooding in the town of Lyon, Colorado. (photo by Patsy Lynch/FEMA)

opening), are celebrated and acknowledged. The flood of 2013 has changed not only the county, its geography, and residents but also the assessor's office forever. ■



Jerry Roberts has served as the Boulder County Assessor since 1997. He has been a member of the Assessor's Office staff since 1980. During this time, Jerry has acquired progressive experience in virtually all aspects of the office. He has been a Residential Appraiser, Land Appraiser, Review Appraiser, Commercial

Department Deputy, and Mass Appraisal Deputy and Chief Deputy. In his role as review appraiser for 8 years, from 1997 to 2005, he was responsible for the development and implementation of all the multiple regression models used to predict property values.



Cynthia Braddock is Deputy Assessor at the Boulder County Assessor's Office. She has worked at the Assessor's Office since 1995. During this time, Cynthia has held the positions of Business Analyst, GIS Deputy, and various GIS and administrative titles. She has been an active member of the URISA and IAAO GIS/CAMA Conference Planning Committee for 17 years.



Rachel Parrinello is a Senior GIS Specialist in the Boulder County Assessor's Office. She has worked at the Assessor's Office since 2001. She is currently a member of the URISA and IAAO GIS/CAMA Conference Planning Committee.



General Discussion List— Conservation Easements and Development Rights

Q. Denise Cosgrove, Little Compton, Rhode Island

I would like to ask about the rationale or standard procedure for assessing properties before and after development rights or easement have been given. We currently use a 20/80 percent split with the property owner and the conservation organization. Is there a law, policy or statute which mandates that? Any help or input is greatly appreciated. Thanks!

A. C. Kevin Bokoske, Fort Lauderdale, Florida

The 80/20 percent allocation was an old rule-of-thumb. At one time the IRS allowed this allocation for historic conservation easements, but the IRS no longer does so. The appraiser for the taxpayer (before the IRS) has to support the before-and-after values. No rules-of-thumb are allowed.

A. Will E. "Biff" Leonard, III, CAE, Henrico, Virginia

Assuming that all development rights are restricted, Virginia law requires assessment at the Land Use rate. Land Use assessments use artificially low agricultural or forest land values that are determined by a state panel and supplied to each locality. Virginia prohibits assessment of the easement holder's interest for perpetual historic or conservation easements.

A. Allan Booth, Newport, Rhode Island

As Kevin pointed out, the IRS expects support for the values, not simply a ratio. A simple example would be a 10-acre piece of land with a decent view, but with a considerable amount of wet lands. As a buildable lot it might be worth \$400,000 if you assume a buildable acre is worth \$400,000. Once the development rights are removed the residual value might only be \$2,000 per acre or, say, \$20,000, a 5/95 split. If maybe the same lot could be used for

agriculture and as tillable land is worth \$10,000 per acre, now you have a 25/75 split. It all depends on the value of what they are giving up and what they keep.

A. Randall J. Kincaid, AAS, Las Cruces, New Mexico

It all comes down to Highest and Best Use in the before condition and Highest and Best Use in the after condition. If the property owner declared the granting of the easement as a non-cash charitable contribution to the IRS, a "qualified appraisal" by a "qualified appraiser" must be completed. If the owner then comes into your office and asks for a reduction of value, ask for a copy of the appraisal. Once you have the appraisal, review it closely!

PROPOSED CHANGES TO BYLAWS

In accordance with IAAO Procedural Rule 7.5, the membership of IAAO is hereby notified of an intent to amend the current Bylaws.

PROPOSED CHANGES:

To strike Bylaw 5.1.1.9 from the IAAO Bylaws, and renumber the items thereafter.

~~5.1.1.9 Executive Board members to serve as liaison between each council, section, club, and network and the Executive Board.~~

INTENT AND EFFECT OF THE PROPOSED CHANGE:

Bylaw 5.1.1.9 pertains to councils, sections, clubs, and networks. Councils and Sections have been eliminated as formal groups, thus removing the need for liaisons

To revise Bylaw 7.2 as follows.

7.2 Special Meetings

Special meetings of the Executive Board are those meetings other than its annual meeting and shall be held upon the call of the President or upon the request ~~in writing signed~~ by at least a simple majority of the Executive Board members. ~~Notice of such meetings shall be transmitted to the Executive Director no less than thirty (30) days prior to such meeting dates. Notice of such meetings shall be transmitted to the Executive Director. Should a simple majority of the Executive Board call for a meeting, the Executive Director shall within five (5) business days verify that the required request by the simple majority has been met.~~ The Executive Director shall give notice of the time, place, and purpose of ~~all special~~ the meetings to the board; in person, by telephone, by mail, by facsimile, ~~or by e-mail or other electronic means.~~ Notice shall be transmitted to ~~the~~ member's last known ~~address means of contact as described above.~~ Notice must be given no less than ten (10) days prior to the meeting dates.

INTENT AND EFFECT OF THE PROPOSED CHANGE:

To facilitate notice of meetings by electronic means and reduce the required notice time.

ACCEPTING COMMENTS UNTIL July 1, 2014:

If you would like to comment on the proposed changes, please send your comments to IAAO Headquarters, 314 W 10th, Kansas City, Missouri (USA) 64105 or e-mail them to Lisa Daniels, Executive Director (Daniels@iaao.org) with the subject line "Bylaws change comment." All comments must be in writing and will be shared with the Executive Board in their entirety at the July 2014 Executive Board meeting. Please respond no later than July 1, 2014.

WORLD NEWS

Property tax addiction fuels record infrastructure spending (published May 6, 2014)

by Asher Judd, Deputy Executive Director, Property Council of Australia

Article objects to a planned increase in property tax revenue in Victoria, Australia. The \$1.3-billion increase is earmarked for infrastructure improvements but is controversial because the government is operating with a surplus at present.

For more information, go to: <http://www.propertyoz.com.au/Article/Resource.aspx?p=21&media=2400>.

Majority allowing Revenue to take property tax cash (published May 17, 2014)

by Charlie Weston, *Irish Independent*

Article explains research that shows a majority of property taxpayers in Ireland now use direct debit or single debit authority to pay property taxes. This increasing trend indicates greater acceptance of the property tax in Ireland.

For more information, go to: <http://www.independent.ie/business/personal-finance/majority-allowing-revenue-to-take-property-tax-cash-30281390.html>.

Finance Ministry wants to raise property tax on homeowners tenfold (published May 12, 2014)

by Diana Kulchitskaya, *The Moscow Times*

Article describes plans to adjust taxable properties values in Moscow based on cadastral values rather than assigned book values, which are often much lower. Based on a current 20-square-meter deduction, the revised property tax would proportionately affect owners of larger properties more than owner so small properties.

For more information, go to: <http://www.themoscowtimes.com/business/article/finance-ministry-wants-to-raise-property-tax-on-homeowners-tenfold/499986.html>.

TEXAS APPEALS

Tax law leads to towering savings for big-building owners (published April 28, 2014)

by Matthew Watkins, Staff Writer, *Dallas News*

Article describes a 1998 tax law in Texas that allows commercial property owners to appeal their property tax and get it adjusted to the median of comparable properties that have different taxable values.

For more information, go to: <http://www.dallasnews.com/business/business-headlines/20140426-tax-law-leads-to-towering-savings-for-big-building-owners.ece>.

Let's make the property-tax system fair for all Texans (published May 5, 2014)

by Steve Blow, Staff Writer, *Dallas News*

Article describes a Texas property tax law that allows commercial property owners to appeal their appraised value for assessment purposes and get it reduced to the median value of other comparable properties. Commercial appeals have shifted the tax burden to residential properties.

For more information, go to: <http://www.dallasnews.com/news/columnists/steve-blow/20140503-lets-make-the-property-tax-system-fair-for-all-texans.ece>.

PROPERTY TAX INEQUITY

Property taxes key to solving housing, inequality crises (published May 16, 2014)

by Lucas Anderson, *City Limits*

Online opinion piece discusses inequity in New York City property taxes that primarily affect renters because large rental apartment buildings are taxed higher than smaller rental properties such as one-, two-, or three-family homes.

For more information, go to: <http://www.citylimits.org/conversations/253/taxes-housing-and-fairness>.

States grapple with unpopular property taxes (published May 14, 2014)

by Elaine S. Povich, Staff Writer, *Stateline*

News service from the Pew Charitable Trusts provides an overview of states that are trying to lower property taxes but are encountering problems doing so. The article identifies the percentage of state and local tax collections that are derived from property tax.

For more information, go to: <http://www.pewstates.org/projects/stateline/headlines/states-grapple-with-unpopular-property-taxes-85899545312>.

NONPROFITS

House sends bill to get tax-exempt property back on tax rolls to Senate (published 4, 2014)

by Hugh McQuaid, *CT News Junkie*

Article describes proposed legislation in Connecticut to keep properties on the tax rolls when they are purchased by nonprofit entities.

For more information, go to: http://www.ctnewsjunkie.com/archives/entry/house_sends_bill_to_get_tax-exempt_property_back_on_tax_rolls_to_senate.



Charitable Exemptions

A motel and campground operated by a nearby museum were entitled to the same educational exemption as the museum itself, the Nebraska Supreme Court has ruled. The court found that the lodging facilities were “reasonably necessary” to carrying out the museum’s educational purpose.

The museum is devoted to the depiction of pioneer life and the progress of technology. The 28 buildings on the 20-acre museum campus—some of which were built by early settlers—house a collection of approximately 50,000 items. It is estimated that it would take a week to view every exhibit.

The museum foundation noted that approximately 30 percent of visitors spend more than one day exploring the site. Of those, a significant number are from out of state. Operating its own motel and campground furthers the organization’s educational purpose, the foundation argued, by making such multi-day visits possible. The nearest alternative motel or campground is more than 12 miles away.

The state, in opposing the exemption, contended that a motel or campground in and of itself cannot serve an educational purpose and that any incidental benefit to the museum was not sufficient to qualify. It further noted that approximately 4 percent of the guests did not visit the museum, thus violating the exemption statute’s exclusive use requirement. The statute defines exclusive use as “the predominant or primary use of the property as opposed to incidental use.”

While the court agreed that lodgings do not normally qualify for an educational exemption, in this instance, the availability of convenient overnight accommodations was beneficial to the museum in fulfilling its educational purpose. In view of the size of the museum’s collection and the lack of similar accommodations close to the museum site, these facilities enabled visitors to get “a full measure” of the educational

opportunities the museum had to offer, the court explained.

(Harold Warp Pioneer Village Foundation v. Ewald, Nebraska Supreme Court, Nos. S-13-129 and S-13-165, December 13, 2013)

Tax Sales/Blighted Property

A new Indiana law has made several changes to the state’s tax sale procedures as a means to keep tax delinquent properties from contributing to neighborhood deterioration.

Scheduled to take effect July 1, the new law speeds up the process for tax sale purchasers to obtain title to a deteriorating property. Currently in Indiana, a delinquent taxpayer has up to a year after a tax sale to redeem the property. However, if the property is certified as vacant or abandoned by local officials, a purchaser can receive the deed at the completion of the sale. Notice of the sale must be provided at least 120 days in advance to provide the owner of record or anyone else with a substantial property interest the opportunity to redeem the property. The law further allows local officials to certify a property as blighted so that the expedited sale procedure can be applied.

For certain other tax sale properties, the time period in which the purchaser must notify the owner of the property’s sale has been shortened from nine months to six months. The time period in which the purchaser can petition the court for issuance of a tax deed also has been shortened from six months to three months.

To discourage speculation on tax lien redemptions, the law reduces from 10 percent to 5 percent the amount of interest a tax sale purchaser can collect on the delinquent taxes and any amounts paid over the minimum bid.

In addition, the legislation requires the attorney general to maintain a list, which would be made available to county officials, of those who are prohibited from purchasing tax sale properties. The list targets those who are associated

with properties in violation of building and health codes. The information on the list, with the exception of any otherwise confidential information, is available to the public under the state’s open records statute.

(Indiana 118th General Assembly, 2nd Regular Session, S 422, signed March 24, 2014, effective July 1, 2014)

Underground Property Classification

The original salt domes may have been a naturally occurring feature of the land, but the current salt caverns were definitely a man-made creation. As such, the Louisiana Court of Appeals determined, the caverns had been properly classified as “other property” for property tax purposes. The distinction meant the property was assessed at 15 percent of its fair market value rather than at the 10 percent rate for land.

The taxpayers argued that the property was merely a salt dome which now had holes in it. However, according to the deposition of the taxpayer’s own engineer, creation of a salt cavern is a considerable undertaking requiring extensive planning, permitting by local government officials, and dissolving and removal of the existing salt mass. Once the salt is pumped out, a casing is inserted to line the void. At the time of the assessment, these “holes” were being used to store natural gas. The taxpayer’s expert testified that each cavern had the capacity to store 6 to 10 million barrels.

The court stated that the breadth, scope, and commercial purpose of the salt caverns’ creation indicated that they were commercial improvements. Since both parties previously had agreed that commercial improvements were included in the other property classification, the salt caverns had been properly classified for taxation purposes, the court said.

(PBGS, LLC, v. Duplechain, State of Louisiana Court of Appeal, Third Circuit, No. 13-278, December 18, 2013)

FROM THE PRESIDENT *(continued from page 2)*

- The Board approved a Scholarship Committee recommendation to increase scholarship amounts in a number of categories. More information will be provided in a future issue of F&E. The Local Activity Grant has been eliminated.
- A Director of Research staff position was authorized to be filled as soon as possible. Funding was approved for a full-time Curriculum Development Specialist. Details on specific responsibilities for the position will be developed by IAAO staff. Funding was also approved to hire additional clerical staff at IAAO headquarters.

This overview of motions and consensus items is not inclusive and focuses primarily on highlights of the meeting. The official minutes will be accessible on the IAAO website when they are approved.

Important: Potential future board members, please see page 20 of this issue for information about becoming a candidate in the 2014 Executive Board Elections. All applications that are submitted by the deadline will be considered.

Meanwhile, I had the pleasure of attending the recent Florida Chapter of IAAO annual meeting, where the chapter introduced a new chapter logo (see page 17). Thank you to FCIAAO President Alice Weinburg for the invitation. This group has patterned many of its activities and documents after IAAO. They also have a very active designation program, which is expanding the number of new candidates coming into the program. This influx is good for candidates and also good for the overall program. My thanks to Dorothy Jacks, AAS, for providing an update on IAAO international activities at the meeting.

IAAO Vice President Pete Rodda also travelled recently to Red Deer, Alberta, Canada, to attend the Annual Meeting of the Alberta Assessors Association.



IAAO President Kim Lauffer takes a moment to talk with FCIAAO Past President Neil "Nick" Nikkinen, AAS, from Orange County, Florida, and IAAO International Committee Chair Dorothy Jacks, AAS.

The Alberta Assessors Association has a large number of current IAAO members and is currently experiencing an influx of new people who are replacing long-term members who are retiring. President Angel Svennes and President-Elect John Lindsay, CAE, explained that there has been a fairly high turnover during the past five years resulting in an influx of younger people. Spreading the word about IAAO education and networking seems to be an important priority with this group.

As always, send me your comments and thoughts as we move forward.

Sincerely,

Kim Lauffer



IAAO designees share a celebratory moment in the spotlight for their achievements.



The Future Is about Change

Alice Weinberg

The Florida Chapter of IAAO (FCIAAO) recently launched its new and improved website, <http://www.fciaao.org/>, and developed a new chapter logo that identifies more directly with the IAAO international logo that was redesigned in 2013.

Website Redesign

About the website and logo design, FCIAAO President Alice Weinberg says,

In conjunction with the newly developed chapter logo, we are proud to present the new and improved FCIAAO website! The website provides a new look and is an exciting development that prepares us for the future!

The goal of FCIAAO is to launch a site that reflects the latest tools, informative data, educational resources, and networking opportunities that FCIAAO members expect.

As with all websites, the FCIAAO site is a work in progress and the chapter encourages member input to improve it and enhance this resource!

FCIAAO Past President Neil "Nick" Nikkinen, AAS, also commented,

Through Florida's 67 elected Property Appraisers the FCIAAO offers education and networking opportunities to its nearly 1,000 members in a variety of different mediums such as the website, streaming webinars, social media, and on-site seminars and conferences. Our website provides information on upcoming events, Executive Board and committee member contacts, statewide job opportunities and other pertinent information about the FCIAAO.

Logo Development

The old chapter logo, while functional and attractive, did not identify closely with either the original IAAO logo or the newly designed logo.

During the process of developing a new logo, a series of prototypes were developed for review by chapter leaders. Initial designs used graphic elements from the new IAAO logo.

Once drafts were created and agreed upon within the chapter, the board then submitted them to the IAAO



Communications Committee, asking for review of the designs and feedback. The chapter wanted to make sure that the design did not conflict with or compromise the logo use guidelines in the IAAO Procedural Rules. As part of the process, the Communications Committee discovered that, while the Procedural Rules address IAAO logo use by individual members and affiliates, it did not explicitly address use of the IAAO logo by chapters. This situation was resolved by the Communications Committee at Spring Leadership Days. They met with FCIAAO representatives, IAAO officers, and Carol Kuehn, Chair of the Planning and Rules Committee. A revision to the Procedural Rules was drafted and submitted to the Executive Board based on the example of the FCIAAO logo development process. I am happy say that the IAAO Executive Board approved the rule change and helped to clarify the process for other chapters.

One of the exciting developments that came out of the process was that the new FCIAAO logo was born!

The logo and new website were unveiled at the FCIAAO Annual Conference, held April 30–May 2, 2014. The logo was displayed on all collateral conference materials and attendees were impressed by the new look. The logo will now be used on all future chapter materials.

Change, though a good thing, is not always immediately accepted, especially because the old FCIAAO logo had been a part of the organization for many years. It was gratifying to see acceptance and genuine excitement by the conference attendees.

I encourage other chapters that are considering redesigning their logo to consider a similar process of review. The future is about change and the Florida Chapter of IAAO has changed its website and logo to launch us into the future!

Introducing the new FCIAAO logo



Technical Standards Committee

Bill Marchand, Chair; Alan Dornfest, AAS; Doug Warr, CAE; Mary Reavey; Michael Prestridge; Brian Baker, Associate Member; and Chris Bennett, Staff Liaison

The Technical Standards Committee met April 24–26 in Kansas City. The committee spent the majority of its time reviewing and refining proposed changes to the *Standard on Digital Cadastral Maps and Parcel Identifiers*. It is anticipated that an exposure draft highlighting fundamental changes will be available for comment prior to the IAAO annual conference in August.

There was significant discussion surrounding the *Standard on Automated Valuation Models*. The committee discussed the purpose of this standard with Research Committee member Gary Snyder, CAE, past Research Committee member August Dettbarn, CAE, and Norfolk, Virginia, modeler Paul Bidanset. There was consensus that in-depth information about automated valuation models needs to be explored and made available to members through a series of brief articles. The committee voted to open the standard for revision and comments. Revisions will be made in close coordination with the Research Committee. Research Committee Liaison Mary Odom provided an update on a literature search she conducted as part of evaluating the standard. A list of stakeholders who can contribute to the standard is also being developed.

The committee began review of the IAAO *Glossary for Property Appraisal and Assessment* (the *Glossary*), which was opened for revision in fall 2013. Currently, the committee is focused on matching glossary terms in technical standards with terms in the *Glossary*. A number of new terms are also being considered, particularly related to the *Standard on Digital Cadastral Maps and Parcel Identifiers*. The committee has asked IAAO members to identify existing glossary terms that need improvement or that need updating.

The committee discussed ongoing efforts to finalize the Ratio Study Practices Survey so preliminary results can be shared at the annual conference. So far results have been collected from 50 different states and provinces.

The committee also plans to present the paper "Guidance on International Mass Appraisal and Related Tax Policy" on June 18–19, 2014, in Calgary, Alberta, Canada, at the 9th Annual Mass Appraisal Valuation Symposium sponsored by the International Property Tax Institute. Preliminary content for the presentation was reviewed, and an outline of additional content was developed.

International Committee

Dorothy Jacks, AAS, Chair; Mimi Brown; Wayne Forde; Jan Gieskes; David McMullen; Charles Terrell, Jr., Associate Member; and Lisa Daniels, Staff Liaison

The inaugural meeting of the new International Committee took place April 4–5, 2014, in Kansas City. IAAO headquarters hosted Mimi Brown and PK Ip from Hong Kong, Wayne Forde from Barbados, Charles Terrell from Arkansas, Dave McMullen from New Hampshire, and Dorothy Jacks from Florida. Missing was Jan Gieskes from the Netherlands. Together this group forms a committee created to increase global awareness of IAAO programs, education, and networking opportunities.

The committee reviewed and revised the International Development Plan initially adopted by the IAAO Executive Board in 2013. It also discussed current efforts on the international front including a successful joint conference with IPTI held in Fort Lauderdale, Florida, in November 2013 and future plans for education overseas later this year. Course 300—Fundamentals of Mass Appraisal will be introduced at the Thai Appraisal Foundation in July as part of its extensive education program.

The goals of the 2014 committee include creating a list of country-based valuation organizations for possible partnerships working with the Technical Standards Committee to identify and prioritize IAAO standards for updates related to global markets, evaluating the interest and the ability of IAAO to provide educational assistance outside the United States, and clarifying benefits of IAAO membership to global markets.

In addition to assigned work, the committee toured IAAO headquarters and other landmarks in the Kansas City area including the World War I Memorial and Union Station and of course sampled Kansas City barbecue.

The screenshot shows the Thai Appraisal Foundation website. The header includes the organization's name and logo. A navigation menu lists: About Us, International Real Estate Situation, Thai Real Estate Situation, Costs of Constructions, Lighthouse for News Digests, Journal, Webboard, and Contact Us. The main content area features several sections:

- International Conferences:** A list of upcoming events.
- Seminars-Training:** A section for professional development.
- Monthly Forum:** A section for industry discussions.
- Publications:** A section for research and reports.
- Featured Announcement:** A large banner for "IAAO Course 300 Fundamentals of Mass Appraisal" in Thailand, scheduled for July 21–25, 2014. The text is in Thai and mentions the instructor, Larry Clark, CAE, and the president, Sapon Pornchokchai, Ph.D.
- Right Sidebar:** A subscription form for "What news" notifications and a list of links for conference materials, standard practices, and membership forms.

IAAO will conduct Course 300—Fundamentals of Mass Appraisal in Thailand. The course will be hosted by the Thai Appraisal Foundation and the instructor will be IAAO Director of Professional Development Larry Clark, CAE. IAAO member Sapon Pornchokchai, Ph.D. is President of the Thai Appraisal Foundation.

CONGRATULATIONS NEW DESIGNEES

James E. Clary, Jr., AAS, received the Assessment Administration Specialist designation in March 2014. Clary serves as the Chief Deputy/Manager of Operations for Davidson County Assessor of Property Office in Nashville, Tennessee. He has held that position for five and one half years and previously served as Residential Real Property Manager, Real Property Section Leader, and Appraiser. Clary has worked with the Davidson County Assessor of Property Office for 37 years. He holds the Tennessee Master Assessor (T.M.A.) and the Tennessee Certified Assessor (T.C.A.) designations awarded by the Tennessee State Board of Equalization. In 2012, Clary was named Chief Deputy of the year by the Tennessee Association of Assessing Officers. He is a member of the Tennessee chapter of IAAO and became an IAAO member in 2001.



Bradley Bookheimer, AAS, received the Assessment Administration Specialist designation in April 2014. Bookheimer is the Assistant Director of Real Estate for the Hamilton County Auditor's Office in Cincinnati, Ohio. He has held that position for seven and one half years. Bookheimer previously worked as a Commercial/Industrial Manager for Manatron Sabre Appraisal Division and was an Appraiser/Consultant for 21st Century Appraisers. He holds a bachelor's degree from Penn State University. Bookheimer joined IAAO in 1997.



Brad Fowler, RES, received the Residential Evaluation Specialist designation in March 2014. Fowler serves as a Real Property Appraiser IV for the Mecklenburg County Tax Office in Charlotte, North Carolina. He has held that position for one year. Fowler began his career in the Davidson County Assessor's Office. He worked in land records as well as real estate appraisal and has worked in the assessment field for eight years. Fowler holds a bachelor's degree from the University of North Carolina Charlotte. He is a licensed real estate agent and a certified real and personal property appraiser thru the North Carolina Department of Revenue. Fowler is a member of the North Carolina Association of Assessing Officers. He joined IAAO in 2012.



NEW DESIGNATION CANDIDATES

Arizona
Mark Frazer

Florida
Craig Lycan
Terry Taylor, RES

Idaho
Carrie E. Sandirk
Carly Wantulok

Kansas
Ronald Tidwell, RES
Kathy Reusch

Mississippi
Laurie L. Allen

North Carolina
Harry G. Smith

Albert Weston
Gwen Brown
Michael D. Pollock

Ontario
Antonella Rucchetta

Pennsylvania
Raffaele Casale

Rhode Island
Richard L. Nagle

Tennessee
James E. Clary

Texas
Michelle Martinez

Chris Connelly
Tanya Baudoin

Chester Wood

Virginia
Terrence Murray
Deidra L. Kelly
Darius J. Gould
Anita M. Taylor
Matthew Shockley

West Virginia
Kenneth Weese
Christopher Chrzanowski
John E. Barth
Randall Campbell

IAAO is a sponsoring member of The Appraisal Foundation. As a sponsoring member, IAAO must maintain designation requirements that are in compliance with Appraisal Qualifications Board rules. Members applying for candidacy on or after January 1, 2015, must have a bachelor's degree or higher from an accredited college or university in order to receive an RES designation.

● CALL FOR CANDIDATES—IAAO IS LOOKING FOR LEADERS

Becoming an IAAO Executive Board Member

IAAO Executive Board members are elected by IAAO members. Candidates are elected for three-year terms. IAAO Executive Board candidates must be prepared to meet at least four times per year (at IAAO expense), in various locations.

To be considered for nomination, prospective candidates must submit a nomination request to IAAO Headquarters. Candidate information materials, instructions, and application forms are available at IAAO.org.

The Nominating Committee is chaired by the Immediate Past-President of IAAO. There are specific criteria regarding IAAO participation that must be met by candidates.

The prerequisite requirements for candidacy are provided in the online candidate information resources. Once the election slate is selected, IAAO conducts a balloting process with the voting membership. Regular members vote for regular board positions and associate members vote for the associate member position on the ballot. For the 2014 election, there is NOT an Associate Member candidate position on the ballot. Promotions and mailings generally must be done at the candidate's expense. Special pricing is available to all candidates for select promotions and mailings through IAAO. This information is detailed in the online candidate information resources.

Becoming an IAAO Officer

To be considered for nomination as an officer, you must submit a nomination request to IAAO Headquarters. Candidate information materials, instructions, and application forms are available at IAAO.org.

In addition, candidates must have previously served as a member of the Executive Board and their term on the board must have expired at least one year prior to the term of the officer position. There are four (4) officer positions at IAAO—President, President-Elect, Vice-President, and Immediate Past-President. Each position is limited to a one-year term. The IAAO Executive Director serves as the Secretary/Treasurer for the organization.

The President-Elect and the Vice-President are elected by IAAO members who are eligible to vote. The President-Elect automatically succeeds to the office of President when his/her President-Elect term ends.

Officers (i.e., Vice-President, President-Elect, President, and Past-President) normally serve one-year terms in consecutive years, requiring a four-year commitment. The officer positions require a significant amount of time and officers are expected to attend all Executive Board meetings, the IAAO annual meeting, and various other meetings. They may also be called upon to act as spokespersons for the association at functions of IAAO and its chapters and affiliates.

Voting Regions

Board members are elected from three regions. The regions are identified as Region 1, Region 2, and Region 3. Voting region information is available at IAAO.org.

What's Next?

To be considered for candidacy, contact Robert Turner, Sr., pastpresident@iaao.org and find out more about pursuing the pathway to professional excellence or go directly to IAAO.org under About Us/Executive Board/Elections for more details and an application.

 INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS EXECUTIVE BOARD 2014 ELECTION CALENDAR	
Action	Deadline
Candidate questionnaires must be completed and submitted to the Executive Director for distribution to the Nominating Committee. Candidate profile forms and photographs must be submitted to the Executive Director for inclusion with the official ballots.	Tuesday, July 1
Nominating Committee Meeting to plan for any needed candidate interviews. Nominating Committee conducts any needed candidate interviews via telephone.	Prior to Friday, August 1
Slate of candidates nominated is certified by the Nominating Committee Chair to the Executive Director and publicized as soon as possible in an IAAO publication. List of candidates selected is posted to the IAAO Website as soon as candidates are notified.	Prior to Friday, August 15
Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference.	Monday, September 1
Election in progress. Make ballots and accompanying materials available to IAAO members.	November 1–30
Election campaign reports must be filed with the Executive Director.	Sunday, December 7
Candidates wishing to challenge the election results must transmit challenges to the Executive Director.	Wednesday, December 31
Election results shall be certified at the first Executive Board Meeting following the December 31 challenge deadline or the first meeting after any challenge is resolved. The vote to destroy the ballots occurs.	After December 31



Spatialest

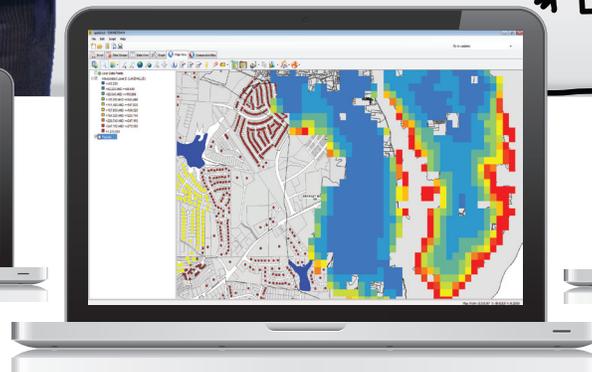
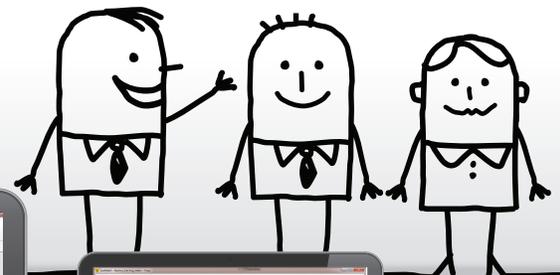
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“ *Spatialest and Comper have been invaluable tools during our current revaluation.* ”



John C. Isbell

- ★ Assessor of Property
- ★ 2013 IAAO Member of the Year
- ★ IAAO Executive Board Member
- ★ BBA, MBA, PhD Candidate
- ★ Spatialest User



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www.spatialest.com

info@spatialest.com

IAAO Annual Conference—PLAN AHEAD

International Association of Assessing Officers 80th Annual International Conference on Assessment Administration

ABOUT IAAO

IAAO is an association of more than 7,500 property assessment professionals. Since 1934, IAAO has been the recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy.

ABOUT THE CONFERENCE

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

WELCOME RECEPTION

Enjoy delicious local foods, fabulous wine and entertainment in this festive opening night event.

KEYNOTE

Jack Lengyel

Strategic Planning for Personal and Professional Success, the "We Are Marshall" Story

Coach Jack Lengyel is best known for being the head football coach who took on the daunting task of rebuilding the Marshall Thundering Herd football team after the tragic plane crash of November 14, 1970; a crash which killed all 75 people on board. The movie, "We Are Marshall", debuted in December of 2006, and stars Matthew McConaughey as Jack Lengyel. After coaching at Marshall until 1974, Coach Lengyel went on to become the Athletic Director at universities such as Louisville, Missouri, and Fresno State; before becoming the Director of Athletics for the United States Naval Academy. Coach Lengyel was with the Naval Academy for 14 years, before "retiring." Retirement did not last long, however, and Jack Lengyel went on to become the Interim Athletic Director for several universities (Temple, Eastern Kentucky, and the University of Colorado). He is always willing to help a team in their time of need. In 1995, Coach Lengyel won the prestigious John L. Toner Award, which is awarded by the College Football Hall of Fame and the National Football Foundation to honor the achievements of outstanding Athletic Directors. Jack Lengyel is a nationally sought-after motivational speaker.



TUESDAY PLENARY

Charles Terrell, CMI, Senior Director Property Tax, Wal-Mart Stores, Inc. Global Perspective from Wal-Mart

This session will provide a comprehensive examination of the expansion of Wal-Mart retail stores into international markets. The audience can expect a look at Wal-Mart's expansion from a domestic U.S.A.-centric company into a multinational presence in 27 countries. Country-specific store formats will be covered including the customer base served and differing product lines which impacts the building requirements. Charles Terrell is the Senior Director of Property Taxes for Wal-Mart Stores, Inc and is based in Bentonville, Arkansas. He has 28 years experience in property tax management, encompassing both corporate and governmental perspectives. Charles and staff currently have responsibilities for manage-



ment of Wal-Mart domestic U.S. assets, compliance, tax planning, litigation, legislation and the financial accounting attributable to property tax. Prior to joining Wal-Mart, Mr. Terrell served as the Chief Appraiser for Sebastian County, Arkansas for fifteen years.

WEDNESDAY PLENARY

Larry Stone, Santa Clara County (CA) Assessor; Jon Coupal, J.D., Howard Jarvis Taxpayers Association; Terri A. Sexton, Ph.D., California State University, Sacramento; Joan Youngman, J.D., Lincoln Institute of Land Policy



Proposition 13: Legacy and Impact of Property Tax Reform

In 1978 California voters overwhelmingly passed Proposition 13, the landmark property tax reform ballot initiative that dramatically shifted California from a market-based property valuation system to an acquisition-based valuation system, altering the historic relationship between local and state government. Led by Larry Stone, this discussion panel will present a lively and informative debate about Proposition 13—how it is administered, its strengths and weaknesses, current proposals for reform, and its impact on California and the nation.

San Jose Magazine named Stone one of Silicon Valley's 100 most powerful leaders. Longtime San Jose Mercury News columnist Scott Herhold said Stone is one of the top 25 most powerful leaders in San Jose, and the third most powerful elected official.

EDUCATION SESSIONS

Seven in-depth education tracks are offered starting Monday, August 25. Tracks include: Commercial Real Property, Residential Focus, Management and Human Resource Trends and Opportunities, Tax Policy and Administration, Technology Trends and Tools, Special Issues, Global Issues. Full track descriptions and the education program are found later in this brochure or at www.iaao.org.

EXHIBIT HALL

The exhibit hall is a one-stop opportunity to learn about the many products and services available to support your work. Come and network with industry professionals from more than 30 companies.

AWARDS LUNCHEON

The awards luncheon annually recognizes the outstanding accomplishments of IAAO members and others in mass appraisal, assessment administration, tax policy, and related disciplines. Come recognize fellow members and others whose contributions advance knowledge and professionalism in the industry.

ASSOCIATE MEMBER COMMITTEE (AMC) AUCTION

Sponsored by the AMC, the auction is an opportunity to support IAAO by donating items, bidding on items or both! Proceeds benefit IAAO education programs and other initiatives for IAAO members. Donations forms will be available at www.iaao.org.

AIR TRANSPORTATION

The Sacramento International Airport (SMF) is serviced by most major airlines. For more information go to <http://www.sacramento.aero>. IAAO frequently negotiates discounts for conference attendee air travel so be sure to check the IAAO conference website: <http://conference.iaao.org> for up to date discounts that may be available before booking your flight.

CANCELLATIONS AND REFUNDS

Refunds will be honored, less a \$50 processing fee, only if received in writing by August 1, 2014. No refunds will be made after August 1, 2014.

BADGES AND CONFERENCE MATERIAL PICKUP

Conference materials may be picked up starting at 1:00 pm on Saturday, August 23, at the registration desk located at the Sacramento Convention Center. Look for signs pointing the way. Registration Hours:

Saturday, August 23	1:00 pm–5:00 pm
Sunday, August 24	10:00 am–7:30 pm
Monday, August 25	7:00 am–4:30 pm
Tuesday, August 26	7:30 am–3:00 pm
Wednesday, August 27	7:30 am–Noon

OFFICIAL CONFERENCE HOTELS

Hyatt Regency Sacramento
1209 L Street
Sacramento, CA 95814
Room rate: \$169 available through July 30

Sheraton Grand Sacramento
1230 J Street
Sacramento, CA 95814
Room rate: \$169 available through July 30

Room rates are based on availability so make your reservations early. Be sure to reference the IAAO conference when making your reservations. Direct links to the hotel reservation sites can be found on the IAAO conference website: <http://conference.iaao.org/>.

CONVENTION CENTER

The Sacramento Convention Center
1400 J Street
Sacramento, CA 95814

Located in the heart of downtown Sacramento, the Convention Center is surrounded by restaurants, boutiques, art galleries, and museums. The Convention Center is conveniently located across the street from both of the IAAO Conference hotels.

TOUR

Stay tuned for information about a Napa Wine tour. More information will be posted at www.iaao.org when it becomes available

WHAT TO WEAR

Business casual is appropriate dress for the conference except for the Wednesday evening Closing Banquet. Evening wear or formal wear have traditionally been worn for this event. Business attire is also acceptable.

IAAO Annual Conference—TRACKS & SESSIONS

August 24–27, 2014 • Sacramento, California • Sacramento Convention Center

Monday, August 25

10:30 am–11:30 am

COMMERCIAL REAL PROPERTY

Zen and the Art of Hotel Valuation

Tim C. Wilmath, MAI, Granville Scott / Lodge Tax

RESIDENTIAL FOCUS

Impact of Heterogeneity and Age On COD

Joshua Myers, M.S., Josh Myers Valuation Solutions

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Accessing Industry Experts: Technical Assistance Consulting

Richard H. Hoffman, CAE, Appraisal Research Corporation

Roland S. Ehm, Clinton County, IA

Gregory H. Daniels, CAE, Lynchburg, VA

Derek J. Green, Gloucester County, VA

Richie McKeithen, Philadelphia, PA

Alan S. Dornfest, AAS, Idaho State Tax Commission

TAX POLICY AND ADMINISTRATION

Assessing High Tech Equipment... and the Software Inside

Greg Turner, Council on State Taxation

Betty Yee, California Board of Equalization

Lawrence E. Stone, MBA, Santa Clara County, CA

TECHNOLOGY TRENDS AND TOOLS

Advancing Desktop Assessment: Current Approaches and Potential Improvements

Robert Carroll, Icaros, Inc.

SPECIAL ISSUES

State of the Art Mass Appraisal Systems

Michael Sklarz, PhD, Collateral Analytics

Norm Miller, PhD, University of San Diego

GLOBAL ISSUES

Shenzhen, China: Mass Appraisal of Commercial Properties

Zhang Ran, Center For Assessment and Development of Real Estate, Shenzhen

1:30 pm–3:00 pm

COMMERCIAL REAL PROPERTY

Ask the Valuation Experts

Tim C. Wilmath, Granville Scott /Lodge Tax

William D. Shepherd, Esq, Hillsborough County, FL

Richard Marchitelli, MAI, CRE, FRICS, Cushman & Wakefield

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

Raymond Cirz, MAI, CRE, FRICS, Integra Realty Resources

RESIDENTIAL FOCUS

Mapping, Ratio Surveys, and International Mass Appraisal

Brian F. Baker, The Sidwell Company

Douglas P. Warr, AAS, Oklahoma State University

Mary Reavey, Milwaukee, WI

Michael W. Prestridge, Lake County, FL

Alan S. Dornfest, AAS, Idaho State Tax Commission

Albert "Bill" W. Marchand, Norfolk, VA

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Tracking Trends in Local Property Markets

Rachel Bryant, Thomson Reuters

TAX POLICY AND ADMINISTRATION

Reducing Reliance on the Personal Property Tax: Pros and Cons Pt. 1

Ron Rakow, City of Boston, MA

Robert W. Wassmer, PhD, California State University,

William F. Fox, PhD, University of Tennessee

Joseph Henschman, Tax Foundation

Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy

TECHNOLOGY TRENDS AND TOOLS

Tax Assessment & Collection Software Selection

Timothy L. Boncoskey, Maricopa County, AZ

Jeff Tompkins, Accent Business Services

SPECIAL ISSUES

Fee (Not So) Simple

Timothy Vergin, MAI, Diversified Real Estate Services, Inc.

Jack Pasternacki, CAE, ASA, Smith, Gendler, Shiell, Sheff, Ford & Maher

GLOBAL ISSUES

Property Tax: The South African Experience

Michael Van Der Meulen, Dept. of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa

Roshinee Naidoo, Department of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa

Michael Moya, Dept. of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa

Joey Krishnan, Dept. of Co-Operative Governance and Traditional Affairs (COGTA-KZN), South Africa

Gregory Mark Cowden, Department of Co-operative Governance and Traditional Affairs (COGTA-KZN), South Africa

3:30 pm–4:30 pm

COMMERCIAL REAL PROPERTY

Cap Rates: Rates, Returns, Risks, & Rewards

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

RESIDENTIAL FOCUS

MRA in Practice: A Successful Implementation

J. Russ Thimgan, Thimgan & Associates, Inc.

Hon. Kenneth Michael Wilkinson, Sr, CFA, Lee County, FL

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Animating your Vision: Successful Cultural Change

Nereia Cormier, Hillsborough County, FL

Bob Henriquez, Hillsborough County, FL

Sessions are subject to change. Check www.iaao.org and *Fair & Equitable* for updated program information.

TAX POLICY AND ADMINISTRATION

Reducing Reliance on the Personal Property Tax: Pros and Cons Pt. 2

Ron Rakow, City of Boston, MA

Alan S. Dornfest, AAS, Idaho State Tax Commission

Robert W. Wassmer, PhD, California State University,

William F. Fox, PhD, University of Tennessee

Joseph Henchman, Tax Foundation

Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy

TECHNOLOGY TRENDS AND TOOLS

Statistical Methods for Linking GIS to CAMA

Anthony Liu, P.E., M.S.M.E., Los Angeles, CA

Dale Hough, Los Angeles County, CA

SPECIAL ISSUES

Impact of Wind Turbines on Residential Properties

Jamie Stata, Municipal Property Assessment Corporation

Jason Moore, MBA, Municipal Property Assessment Corporation

GLOBAL ISSUES

The Valuation System in Latvia: Past, Present, and Future

Sarmite Barvika, MBA, Riga Technical University

Tuesday, August 26

8:30 am–9:30 am

Plenary

Global Perspective from Wal-Mart

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

10:00 am–11:30 am

COMMERCIAL REAL PROPERTY

What's Normal About Income and Expense Data?

Kevin J. Bradshaw, CAE, RMA, Wyandotte County, KS

Brad A. Eldridge, MAI, Douglas County, KS

RESIDENTIAL FOCUS

Real Property Appraisal Review

Ken P. Wilson, MAI, SRA, Appraisal Institute

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Resources and Processes for Using Professional Standards

Al Mobley, CAE, AAS, MAI, Florida Department of Revenue

TAX POLICY AND ADMINISTRATION

Regulating For Success

Bryant Parker, J.D., L.L.M., S.J.D., Manhattan, KS

Austin Parker, J.D., L.L.M., S.J.D., Parker, Parker & Parker

TECHNOLOGY TRENDS AND TOOLS

Faster than a Speeding Bullet...

Christopher Devadason, Municipal Property Assessment Corporation

Brian G. Guerin, Municipal Property Assessment Corporation

SPECIAL ISSUES

Site Inspection Process For Industrial Properties

Dennis Deegear, MPA, Duff & Phelps, LLC

Nicholas A. Elmore, RES, AAS, MAE, Jackson County, MS

Robert T. Lehn, M.Ch.E., P.E., R.P.A., Pickett & Company, Inc.

GLOBAL ISSUES

New Levels of Data Accuracy

Bill MacGougan, AACI, MBA, BC Assessment

Marshall Behrns, RI, BC Assessment

1:00 pm–2:30 pm

COMMERCIAL REAL PROPERTY

Income and Expense Data Leading To Annual Assessments

Timothy A. Sheares, New York City, NY

Thomas Frey, RES, AAS, New York City, NY

RESIDENTIAL FOCUS

Outside Auditors in Municipal Reassessment

Ruel J. Williamson, Mind Pearl LLC

Paul Sanderson, FRICS, International Property Tax Institute

David C. Wilkes, Esq, CRE, FRICS, Huff Wilkes LLP

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Setting the Stage: Is ADDIE(A) the Answer?

Theresa Herbert, CAE, SR/WA AACI, P.App, AMAA, Edmonton, AB

TAX POLICY AND ADMINISTRATION

Business Enterprise Value: IAAO's Role

Gary Snyder, RES, MS, Oklahoma State University

Shawn T. Ordway, MS, City of St. Louis, MO

Patrick Alesandrini, CAE, Hillsborough County, FL

Ruel J. Williamson, BSB Finance, MBA, Mind Pearl LLC

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

Kenneth C. Urich, Wyoming Dept. of Revenue

TECHNOLOGY TRENDS AND TOOLS

CLOUD Technologies

Jesus Sandoval, El Paso Central Appraisal District, TX

SPECIAL ISSUES

The Dollars and Sense of Land Development

Judith A. Corbett, Local Government Commission

Joseph Minicozzi, AICP, Urban 3, LLC

GLOBAL ISSUES

Republic of Turkey: Developing a Mass Appraisal Program

Richard R. Almy, Almy, Gloudemans, Jacobs, & Denne

Abdullah Burak Keser, Land Registry and Cadastre, Turkey

3:00 pm–4:30 pm

COMMERCIAL REAL PROPERTY

Avoid the Hazards: Challenges of Golf Course & Club Valuation

Douglas F. Main, SGA, ASA, CRE, CCIM, MAI, Deloitte

Marty Benson, MAI, SGA, Benson Realty Advisors

Ron Carciere, MAI, SGA, Golf Course Appraisal

RESIDENTIAL FOCUS

Modeling Residential Values Using Response Surface Analysis

Richard S. Piel, King County, WA

Robert Kaldor, King County, WA

Robert Gloudemans, Almy, Gloudemans, Jacobs & Denne

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Cooperation between Assessor and Taxpayer

Ruud M. Kathmann, Netherlands Council for Real Estate Assessment

TAX POLICY AND ADMINISTRATION

In-House Counsel and the Appraiser Team

Leisa Weintraub, Tulsa County, OK

TECHNOLOGY TRENDS AND TOOLS

Online Appeals: Efficiency, Education, and Customer Service

Dennis Pulsipher, King County, WA

Lloyd F. Hara, King County, WA

SPECIAL ISSUES

What Does It Mean?

Larry J. Clark, CAE, CDEI, IAAO

GLOBAL ISSUES

Australian Land & Property Tax: Facts, Perceptions & Reform

Vincent Mangioni, PhD, School of the Built Environment,

University of Technology, Sydney, Australia

Wednesday, August 27

8:00 am–9:30 am

Plenary

Proposition 13: Legacy and Impact of Property Tax Reform

Lawrence E. Stone, MBA, Santa Clara County, CA

Jon Coupal, J.D., Howard Jarvis Taxpayers Association

Terri A. Sexton, Ph.D., California State University, Sacramento

Joan Youngman, Esq., Lincoln Institute of Land Policy

10:00 am–11:30 am

COMMERCIAL REAL PROPERTY

Cap Rates and Valuation Metrics from REITS

Gary S. DeWeese, MAI, MBA, Real Estate Strategic Solutions

RESIDENTIAL FOCUS

Valuation of Challenging Buildings Pt. 1

Ed Martinez, Marshall & Swift

James A. Glickman, MAI, Sacramento County, CA

James R. Siebers, Marshall & Swift

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Writing a Demonstration Mass Appraisal Report

Randy J. Ripperger, CAE, Polk County, IA

TAX POLICY AND ADMINISTRATION

The Valuation of Paper Mills In Ontario

Kenneth West, Walker West LLP

Malcolm Stadig, CAE, ASA, MIMA, Municipal Property Assessment Corporation

TECHNOLOGY TRENDS AND TOOLS

Sharing Services to Benefit Assessors and Taxpayers

Webster J. Guillory, Orange County, CA

SPECIAL ISSUES

Best Practice: An Incomplete Journey

Greg Stevens, FAPI, CPV, MRICS, City of Melbourne, Australia

GLOBAL ISSUES

International Trends in Property Tax

Paul Sanderson, JP, LLB (Hons), FRICS, FIRR, International Property Tax Institute

Fred Nicely, Esq., Council on State Taxation (COST)

1:30 pm–3:00 pm

COMMERCIAL REAL PROPERTY

Rent Data Analysis: Data Cleaning

Vasily Kim, AMAA, Edmonton, AB

RESIDENTIAL FOCUS

Valuation of Challenging Buildings Pt. 2

Ed Martinez, Marshall & Swift

James A. Glickman, MAI, Sacramento County, CA

James R. Siebers, Marshall & Swift

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Unraveling the Mystery of Strategic Workforce Planning

Kim Ashizawa, Property Valuation Services Corp. of Nova Scotia

TAX POLICY AND ADMINISTRATION

Taxation of Minerals and Mineral Interests

Calvin A. Kent, PhD, AAS, Marshall University

TECHNOLOGY TRENDS AND TOOLS

Budgeting Blues & Staffing Woes

Alex Hepp, Pictometry International Corp

Tony W. Lindauer, Jefferson County PVA, KY

SPECIAL ISSUES

Commercial Valuation: Saskatchewan's Unique Legislation

Robert Schultze, CAE, LAAS, MAAS, AAC, City of Regina, SK

Gerald Krismer, LAAS, MAAS, City of Regina, SK

GLOBAL ISSUES

The ASEAN Region: Property Tax Practices

Sopon Pornchokchai, PhD, D.FIABCI, MRICS, CRS, Thai Appraisal Foundation



Old Sacramento (photo by Tom Myers)

The Hub and Learning Lab

IAAO will present a variety of programs at its annual conference in the “Hub,” a demonstration area in the Exhibit Hall. *Hub programs are not eligible for continuing education credit.*

Monday, August 25, 1:30–2:30 pm

Bal-A-Vis-X (Balance, Auditory, Vision eXercises) is a system of exercises, from simple to complex, deeply rooted in rhythm. BAVX improves full-body coordination, increases focused attention, and promotes brain organization and mind-body integration. Mind-body integration enables one to see, hear, attend, process, produce-in sum, to function-at one’s best physically, emotionally, socially, or academically.

Presenter: Francis Norsworthy is Director of IN2GR8ED, Rhythmic Brain-Body Kinetics. She is a Bal-A-Vis-X instructor and S’Cool Moves trainer.

Tuesday, August 26, 10:00–11:30 am

Life Reimagined is a new way of thinking about dreaming, exploring, and deciding what’s next in your life. It is a powerful step-by-step approach to discover possibilities, prepare for change, and make your ideas real—whether you’re focused on work, health, relationships, or pursuing a passion. Life Reimagined was developed by AARP, in partnership with leading experts, researchers, and coaches in personal development and innovations in life transitions.

Life Reimagined is for anyone who wants to pursue a passion or take a new direction and who seeks inspiration, information, and guidance.

When you think about people who pursue meaningful, successful lives, you start to notice a common set of behaviors that make change possible. Drawing on these observations—and on decades of research by leading doctors, life coaches, entrepreneurs, and other prominent thinkers—Life Reimagined introduces a simple and powerful approach to help you imagine and make your next move in life. The approach involves six practices (Reflect, Connect, Explore, Choose, Repack, Act) that guide you through change.

Presenter: Mark Chapman is a “Life Reimagined” Guide with AARP.

Tuesday, August 26, 1:00–2:00 pm

Self-Defense—The instructor will present safety issues and concerns that assessors should be aware of while on job assignments. This is an interactive discussion and review of situations assessors encountered regarding personal safety and ways to protect and defend themselves. The training will consist of a lecture and responses to questions from attendees who can share their personal experiences.

About the Presenter: Deputy Sheriff Michael Meeks has been with the Sacramento Sheriff’s Department for 26 years. He is currently assigned to the Protective Service Detail, Dignitary Protection. Deputy Meeks has extensive training experience in active shooter response, emergency vehicle operations response, arrest control/self-defense/use of force, and as a firearms range instructor. He has a Black Belt in Kenpo Karate.

Instructor Training Workshop (ITW) • August 22–24, 2014 Sacramento Convention Center • Sacramento, CA

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

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.

The ITW is an arduous undertaking, strenuously evaluated by a panel of IAAO senior instructors. There is no established “pass rate” for this workshop. The pass rate has ranged from 43– to 77-percent over the last three years.

During this 3-day workshop, students learn about IAAO education delivery, adult education, effective communication, and IAAO curriculum. Each student is expected to understand the general subject matter and specific course material, spend at least 10 hours in advance preparation, prepare short practice presentations, and prepare one final ten-minute presentation. Students demonstrate (and are evaluated on) their teaching style, classroom presence, familiarity and comprehension of the course material, organization of subject matter, clarity, and accuracy of their classroom presentation.

Who Should Attend?

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

Prerequisites

The ITW is open to anyone who is an IAAO member in good standing. All requirements for prospective and current instructors are outlined in the Instructor’s Handbook available on the IAAO website at IAAO.org. **Participants must download and read the handbook prior to attending the ITW and also bring it to the ITW.**

Recertification Credit

IAAO professional designees will receive 22.5 hours of recertification credit for attending the full three-day program.

Registration fees

- Full Program (\$750)
- Current IAAO instructor (\$500)



It's Time to Start Thinking about the AMC Auction



It's time to start thinking about donating items for the Associate Member Committee Auction at the 80th Annual Conference, which will be held Tuesday, August 26, 2014, in Sacramento, California.

Join in the fun and donate an item. You will be entered into a drawing for a conference registration to the 81st Annual Conference, September 13-16, 2015, in Indianapolis, Indiana.

Chapters, affiliates, and committees are encouraged to donate items as a group and even sponsor your own table!

Contact Lourdes Aguiar, laguiar@ryder.com, if you have questions about items to donate. **A donation form is available at www.iaao.org and on page 28.**

2014 Associate Member Committee

Kellianne Nagy, CAE, Chair

Marion Johnson, CAE

Douglas Bennett

Lourdes Aguiar

JoAnn Pierson

Dave Heinowski



Auction Donation Form

Associate Member Committee

Annual Auction and Raffle

Tuesday, August 26, 2014 • 4:30 pm–6:30 pm



Yes, Count on my donation!

A donation form must accompany all items. Please fill in the form completely.

Multiple items may be listed on each form.

Describe each donated item and give a dollar amount for each.

Section One

Name of donor (for publication) _____

Name of contact person _____

Address _____

City _____ State _____ Zip _____ Country _____

Daytime Phone _____ Fax _____ E mail _____

Section Two

Identify items to be donated for the auction _____

Provide a brief description of the items for the official auction listing. Please include any expiration dates, etc.

Estimated value \$ _____ Suggested minimum bid \$ _____

Section Three

Please return this form by fax to Lourdes Aguiar at 305-500-5903, or mail form or donated items to Kathleen Kelleher, Assessor, 3701 Power Inn Rd., Suite 3000, Sacramento, CA 95826, on or before **Tuesday, August 5, 2014**. Donated item(s) can be delivered on-site to the Associate Member Committee booth located near the IAAO registration area on or after Sunday, August 24, or they can be mailed ahead of time to the address above. Contact Lourdes Aguiar, laguiar@ryder.com for additional questions.

Please keep a copy of this form for your records.

The Associate Member Committee thanks you for your support of IAAO. We look forward to seeing everyone in Sacramento, California.

Step up to the challenge and donate auction items.

Sacramento—California Begins Here

Christina Manley

Registration for the 80th Annual International Conference on Assessment Administration has begun, and the countdown is under way. On behalf of the Local Host Committee (LHC), we extend a warm California welcome to each of you and invite you to experience Sacramento—*California begins here!*

In honor of the 80th Conference, the LHC has planned and organized this year's conference based on a Gold Standard vision. The annual conference provides exceptional educational sessions, networking, events, and exhibits that supply the tools you need to succeed. We look forward to seeing you August 24–27 at the Sacramento Convention Center, this year's preeminent conference location.

Weather

Sacramento enjoys a Mediterranean climate that is pleasantly mild throughout most of the year. The low humidity keeps things nice even as the temperature rises. Summers are mostly sunny all season long with warm weather days (90+ degrees) and cooler nights (60 degrees).

Attire

Business casual is appropriate dress for the conference except for the Wednesday evening Closing Banquet. Evening wear or formal wear have traditionally been worn for this event. Business attire is also acceptable.

Golf Tournament

On Sunday, August 24, the LHC will host the IAAO 2014 Annual Golf Clas-

sic at WildHawk Golf Club, about 20 minutes from downtown conference hotels. This golf complex features a driving range, putting green, practice bunker, indoor practice facility, chipping area, and a restaurant and bar to serve your needs. View the course at www.wildhawkgolf.com

Registration and breakfast begins at 7:00 am with a shotgun start at 8:00 a.m. The awards luncheon will be held at WildHawk immediately after the completion of play. The entry fee is competitive and slots are filling up quickly. Sign up soon! Rental golf clubs will be available upon request. So come enjoy the warm sunny skies of Sacramento for a day of fun, prizes, and camaraderie. See the registration form on page 30.

Charitable Event

The 2014 Conference LHC is sponsoring a charitable event, *Eye Make A Difference*, in which everyone can participate. The *Eye Make A Difference* program, administered through the VSP Vision Care company, accepts donations of gently used eyeglasses that are then refurbished, cleaned, labeled, and given to VSP doctors to distribute through world missions. To date, the program has collected 172,453 pairs of glasses to help those in need. The program accepts all types of glasses, but readers, children's, and sunglasses—both prescription and nonprescription—are in the highest demand.

Simply bring your glasses for donation to the August conference and drop them

into the *Eye Make a Difference* donation boxes. For every pair of glasses donated at the conference, VSP will also donate one free eye examination and, if needed, a pair of glasses to a local child in need. We hope you agree that it is a worthy cause, and we appreciate your help in making this campaign a huge success.

Postconference Trip "Taste of Napa Valley"

A postconference tour of Napa Valley has been arranged for the day after the closing banquet. Napa Valley is one of the most beautiful wine-growing regions in the world, rivaling the Bordeaux region of France, and is within an hour's drive from Sacramento. A wonderful day has been planned in Napa Valley, visiting three wineries, enjoying a tasty lunch, and strolling the main street of Saint Helena. Your host for this fabulous day trip is Ken Stieger, retired Sacramento County Assessor and member of IAAO.

A bus will leave from the Hyatt Regency Hotel (one of the conference hotels) the morning of August 28 and return that same afternoon. The cost is \$150 per person, and availability is limited to the first 50 people who register. For registration, e-mail Ken at stiegerkj@aol.com.





IAAO 2014 Golf Classic
International Association of Assessing Officers
 80th Annual International Conference on Assessment Administration
 August 24-27, 2014 Sacramento, California



Golf Classic Registration
Sunday, August 24, 2014

WildHawk Golf Club
Sacramento, California

The 2014 golf outing will be held in the California State Capital - Sacramento. WildHawk Golf Club is located in south Sacramento within about 20 minutes of the downtown conference hotels and easy to get to by group chartered bus or automobile.

Transportation departs from the Conference Hotels at 6:30 AM and returns to the hotel following the awards lunch. Tee time is at 8:00 AM. Price includes green fees, transportation, cart, breakfast, range balls, prizes and lunch. Rental clubs are \$20 (limited # of clubs -reserve by August 8, 2014). Scramble four person format will be assembled for you, although you may request to be paired with other players. Prizes will be awarded for 1st, 2nd, and 3rd place teams, along with golf course prizes. **You are going to enjoy your California golf experience!**

Event Price

Before July 15, 2014

After July 15, 2014

Cost per Person

\$100

\$130

Signup Deadline: August 8, 2014

REGISTRATION INFORMATION

Yes, I need bus transportation to the course

No, I do not need bus transportation to the course

Yes, Rent right - handed clubs \$20

Yes, Rent left - handed clubs \$20

Entry Fee _____ + _____ Golf Club Rental (if needed) = _____ payment enclosed.

 First Name Last Name Handicap/ Approx. Score

 Address

 City State/ Province Zip/ Postal Code

 Contact (cell phone) Hotel in Sacramento E mail for confirmation and updates

Requested Team Players:

Player Name _____ Player Name _____

Player Name _____ Player Name _____

Payments must be received in order for your registration to be processed. **Please make checks Payable to "IAAO Local Host Committee 2014" and remit payment to: William F. Rousseau, Sonoma County Assessor, 585 Fiscal Drive Room 104, Santa Rosa, CA 95403.** Cash and/or credit cards are not accepted.

Refunds will be honored with a \$50 processing fee until August 1, 2014. Substitutions are allowed until August 8th. The golf outing will occur rain or shine at discretion of course pro. Golf outing details are subject to change. Send special requests or questions to: greg.walsh@sonoma-county.org 707-565-1861 Fax: 707-565-1364.

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Please visit us at IAAO, Booth #307

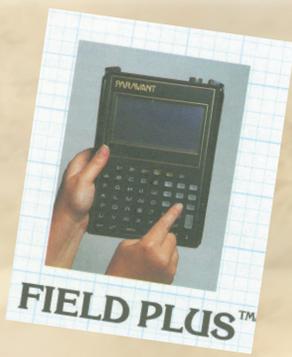
80 Years of Excellence

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

IAAO On the Road



The IAAO information booth is exhibited at meetings of assessment organizations and allied professional organizations to promote awareness of IAAO and its many services. Local IAAO representatives and IAAO staff members are there to distribute literature and answer questions. Pictured above are Dan Biedenbach, president, and Wendy Rice, state representative, of the Utah Chapter of IAAO, staffing the booth at the National Association of Counties (NACo) Conference in Salt Lake City in July.



1986 1987 1988 1989 1990

An ad hoc committee of nine appraisal professional organizations, including IAAO, is created to develop a set of "uniform standards of professional appraisal practice." USPAP continues to be updated every two years and is available to IAAO members for download. IAAO conducts a comprehensive survey of staffing levels in local assessment jurisdictions. An updated study was conducted in 2013, and the final report will be published this year in the *Journal of Property Tax Assessment & Administration*.

Advertised salary for an appraiser in Leesburg, VA \$15,588-\$16,368; Shawnee County, KS \$24,086-\$26,562; Johnson County, KS \$18,200-\$21,400. The United States is caught up in a drama that unfolds on television as a young child, Jessica McClure, falls down a well in Midland, Texas, and is later rescued. The Simpsons cartoon first appears as a series of shorts on *The Tracey Ullman Show*.



IAAO, along with the Lincoln Institute of Land Policy, produce a video entitled *A Fair Property Tax: the Assessors Work*. This video explores important policy issues in assessment. Members could borrow a VHS copy from the IAAO library for \$10. IAAO files an amicus curiae brief with the U.S. Supreme Court. IAAO wrote that the practice of welcome stranger assessing (also referred to as sales chasing and shot-gunning) endorsed by the Supreme Court of Appeals of West Virginia threatens the fundamental notion of equity in the administration of the ad valorem property tax. The U.S. Supreme Court unanimously upheld IAAO's position.

Annual Conference is held in Fort Worth, TX. Educational sessions include: Data Collection via Mobile Office, Impact of Environmental Concerns on Value, and Valuation of Department Anchor Stores. A silent auction and a dance were also held to help fund the Educational Development's Campaign to develop an automated grading system to process IAAO examinations. East Germany opens checkpoints in the Berlin Wall, allowing its citizens to travel freely to West Germany for the first time in decades. The Tiananmen Square massacre takes place in Beijing on the army's approach to the square, and the final stand-off in the square is covered live on television.

The CMS designation is established to award those candidates who have mastered the cadastral mapping specialty and who have met the highest criteria in the field. The first CMS designation was awarded to George Donatello, CMS. Nelson Mandela is released from Victor Verster Prison, near Cape Town, South Africa, after 27 years behind bars.



Parade of Presidents

William A. Diggs, CAE., 1986

Michael L. Austin, CAE, 1987

Gerald E. Ernst, CAE, 1988

William S. "Bud" Carman, CAE, 1989

Gaylord M. Aldinger, CAE, 1990

Joseph E. Hunt, CAE, 1991

Ernest E. Beren, 1992

Otho C.W. Fraher, CAE, 1993

David A. Wheelock, 1994

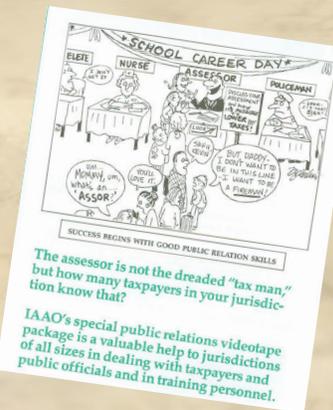
George A. Donatello, CMS, 1995

During this time, IAAO ran a series of articles in the *Update*, entitled "Ethical or Not?" designed to make members think about the Code of Ethics. Here is an example:

Joe Smith, an IAAO member, is an appraiser working for ABC, Inc. ABC, Inc., does property tax consulting work for a contingency fee arrived at by a pre-established percentage of the tax savings generated by either negotiation or appeal proceedings. Joe Smith is paid a base salary only.

- Joe Smith violated the IAAO Code of Ethics
- Joe Smith has not violated the IAAO Code of Ethics
- Employer/employee salary arrangements do not concern IAAO.

The committee selected *b* as its answer since there is little or no likelihood that an appraiser working only for a base salary would adjust an appraisal for economic gain. This is particularly true where a consulting firm keeps an appraiser on staff for purposes of determining whether the assessment of a certain property is worth appealing. However, to avoid the issue of appraiser bias, a consulting firm might consider using an appraisal done by an outside appraiser if the firm determines that the assessment is worth appealing.



1991 1992 1993 1994 1995

The Virginia Association of Assessing Officers establish the Virginia Cup. The cup is presented annually to the state or province that has the highest number of new IAAO designations each year.

The PPS designation is established. Earning the PPS designation signifies a commitment at the highest level to personal property assessment/valuation professionalism, and helps to improve job skills, deal with the public, and work with sophisticated taxpayers.



IAAO files another amicus curiae brief with the U.S. Supreme Court, this time in support of a petitioner challenging the constitutionality of California's Proposition 13. The Supreme Court ruled on June 18, 1992 that California's Proposition 13 does not violate the Equal Protection Clause of the 14th Amendment of the Constitution. Prop 13 continues to be a contentious issue, and will be the topic of the Wednesday Plenary session at our 80th Annual Conference in Sacramento.

A collection is taken up amongst IAAO members at Annual Conference for the fifty families of staff of the Dade County Property Appraiser in Miami devastated by Hurricane Andrew. A total of \$21,172 was collected.

IAAO moves to the Prudential Plaza Building in downtown Chicago.

IAAO & URISA co-sponsor URISA '93 Assessors Program, a special program for assessors who are just beginning to learn about GIS and its potential for use in the assessment process. IAAO and URISA will hold the 19th GIS/CAMA Technologies Conference on March 2-5, 2015 in Oklahoma City.

In New York, NY, a van bomb parked below the North Tower of the World Trade Center explodes, killing 6 and injuring over 1,000.



South Africa holds its first fully multiracial elections, marking the final end of apartheid. Nelson Mandela wins the elections and is sworn in as the first democratic president.

Nicole Brown Simpson and Ronald Lyle Goldman are murdered outside the Simpson home in Los Angeles, CA. O.J. Simpson is later acquitted of the killings, but is held liable in a civil suit.



AAS Designation established. This designation is awarded to candidates who demonstrate professional competency in the administration of property assessment systems.

The Million Man March is held in Washington, D.C. The event was conceived by Nation of Islam leader Louis Farrakhan.

The DVD, an optical disc computer storage media format, is announced.



MEMBER ANNIVERSARIES

5 Years

Bennie G. Anderson, City of Jersey City, Jersey City, NJ
Pamella K. Arnold, Valley County, Ord, NE
Stacy D. Bethea, Robeson County, Lumberton, NC
Peggy J. Cleveland, Washington County Assessor's Office, Salem, IN
James E. Davis, Citrus County Property Appraiser's Office, Inverness, FL
Susan Edwards, Georgetown County, Georgetown, SC
Ernst "Ric" F. Fritz, Jr., Citrus County Property Appraiser's Office, Inverness, FL
Frutoso A. Gomez, Jr., Cameron CAD, San Benito, TX
William D. Griffin, Bloomfield Township, Bloomfield Hills, MI
Sherry L. Hayes, Putnam County Assessor, Winfield, WV
Michele Hennessey, City of Jersey City, Colts Neck, NJ
Mark Jackowski, Bucks County Board of Assessment, Doylestown, PA
Richard W. Jantzen, Aiken County Assessor's Office, Aiken, SC
Zachary S. Johnson, Sebastian County, Fort Smith, AR
Christopher Kaczynski, Smith, Hemmesch, Burke, Brannigan & Guerin, Chicago, IL
Robert Kemmler, City of Jersey City, Jersey City, NJ
Robert Koszarek, KLW Municipal, Buffalo, NY
Kenton L. Lyon, Russell County Appraiser's Office, Russell, KS
Roxanne Mays, City of Jersey City, Jersey City, NJ
Timothy S. Mitchell, City of Maple Grove, Maple Grove, MN
Amy N. Ramos, Scotts Bluff County Assessor's Office, Gering, NE
Kay Rodgers, Ochiltree Appraisal District, Perryton, TX
L. Rodney Smith, Robeson County, Lumberton, NC
Brent South, Hunt County Appraisal District, Greenville, TX
Matthew T. Stephens, Robeson County, Lumberton, NC
Lori Sturdy, Coffey County, Burlington, KS
Terry Symons, Ochiltree Appraisal District, Perryton, TX
Carl Tilghman, Carteret County, Beaufort, NC
Jackie L. Timmerman, City of Hastings, Hastings, MI
Eduardo Toloza, City of Jersey City, Jersey City, NJ
Kathryn J. Treanor, Washakie County, Worland, WY
David Eric Wells, Washington County, Salem, IN

10 Years

Anthony R. Alu, Luzerne County Board of Assessments, Dupont, PA
Raymond G. Buckley, Valuer General Victoria, Aspendale, VIC, Australia

Brenda L. Fisher, PPS, Alachua County Property Appraiser, Gainesville, FL
Walter Jimmie Hudspeth, Central Appraisal District of Johnson County, Cleburne, TX
Robert W. Jackson, Jr, CMS, Harrison County Tax Assessor's Office, Gulfport, MS
Christy E. Lesny, National Bureau of Property Administration, Tinley Park, IL
William P Moran, City of Norfolk, Norfolk, VA
Linda L. Morris, Morton County, Mandan, ND
Darrell G. Parrish, Lenoir County, Kinston, NC
Donna M. Stapleton, Gaston County, Gastonia, NC
Susan E. A. Trylinski, Municipal Counsellors, Calgary, AB, Canada
Glenda Walrath, Alachua County Property Appraiser's Office, Gainesville, FL
Jamie H. Westbrook, Davidson County Assessor's Office, Nashville, TN
Roy N. Woods, Davidson County Assessor's Office, Nashville, TN

15 Years

Donald N. Black, Davidson County Assessor's Office, Nashville, TN
Rod E. Brevig, RES, Idaho State Tax Commission, Meridan, ID
Jackie E Eadie, Davidson County Assessor's Office, Nashville, TN
Bobby W. Edmiston, Bossier Parish Assessor's Office, Benton, LA
L. Scott Erwin, RES, Erwin Insurance and Appraisal Services, Rupert, ID
Robert L Faison, City of Poquoson, Poquoson, VA
Timothy Francis, City of Alexandria, Department of Real Estate, Alexandria, VA
Richard C. Gasper, Jr, Louisa County, Unionville, VA
Ronna L Gettel, Charter Township of Flint, Flint, MI
Jean A. Keller, Bremer County Assessor, Waverly, IA
Shawn King, Ryan, LLC, Chicago, IL
William M. Long, Jr, Arkansas Assessment Coordination Dept, Little Rock, AR
Valerie B. Owens, Maryland Dept. of Assessments & Taxation, Wicomico County, Willards, MD
Leon K. Reimer, Meade County Appraiser's Office, Meade, KS
Mark E. Stafford, Washoe County Assessor's Office, Reno, NV
Holly Swisher, Ryan LLC, Columbus, OH

Michael A Tumulty, Town of Marblehead, Marblehead, MA
Robert J. Weber, Leavenworth County Appraiser's Office, Leavenworth, KS
Jacqueline Weimer, Weld County Assessor's Office, Greeley, CO
Ira Weiss, Law Offices of Ira Weiss, Pittsburgh, PA

20 Years

Gwendolyn Cranshaw, Shelby County Assessor's Office, Memphis, TN
Shane Docherty, Dallas Central Appraisal District, Dallas, TX
Eric R Josephson, Town of Weston, Weston, MA
Charles V. Kehoe, Real Estate Tax Group, New Orleans, LA
Maggie Lane, Algonquin Township, Crystal Lake, IL
Charles D. Saunders, Henrico County Assessment Division, Henrico, VA
Randall E Scott, Dallas Central Appraisal District, Dallas, TX
James J. Sinnott, Tax Management Associates, Inc, Greenwich, CT

25 Years

Alberta Assessors' Association, Edmonton, AB, Canada
Debbie H. Adkins, Greenville County, Greenville, SC
Gregory H. Daniels, CAE, City of Lynchburg Assessor's Office, Lynchburg, VA
William E. Driver, Roanoke County, Roanoke, VA
J. Keith Fuqua, Colonial Pipeline Company, Alpharetta, GA
Harold E Kissinger, CAE, Shelby County Assessor's Office, Bartlett, TN

30 Years

Patricia S. Albro, State of Nebraska Dept of Rev. Property Assessment Division, Paxton, NE
Jerry M. Roberts, Boulder County Assessor's Office, Boulder, CO
Steve Sutterfield, PPS, Total Assessment Solutions, North Little Rock, AR

35 Years

William L. Farrell, Sandusky County, Fremont, OH
William H. Young, Sage Tax Group, Tucson, AZ

40 Years

H. Bruce Bolt, Maryland Department Assessments & Taxation, Upper Marlboro, MD
Thomas F. Browne, Jr, Fairfield, CT
Joseph W. Page, Davidson County Assessor's Office, Nashville, TN

Ontario, Canada

Amanda Lee Bardswich
Michael Hugh Fletcher
Linda Liotti
Donna Morris

Alaska

Linda M. Chrestman
Robert D. Elkins
Mari Moore
Nelda Nungasak
Selene Tirre

Arizona

Robert Pizorno
Kenneth N. Young

Arkansas

Barbara A. Bearden
Linda Blagg
Jeff Brewer
James M. Davenport
Lankster K. Evans
Allen R. Faulkner
Rhonda L. Garcia
William G. Hendrix
Tammy Johnson
Penny Jump
Gary C. Killian
Edna C. Langley
Tim L. Myatt
Toni M. Oden
Teresa L. Radmacher
Angela Rhodes
Beverly F. Shaw
Danny Wade
Simpson Wright

California

C. Mike Heglund
Christina Lantis

Connecticut

Donna Sempey

District of Columbia

Steven Anthony Clark

Florida

Andrew Collins
Anthony Justice
Marcie L. Mahoney
Katherine J. Reardon
Irene E. Sokoloff
Helen Stocking
Cathleen R. Weiss

Idaho

Jase D. Cundick

Illinois

Lee Ann Crunk
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Arthur J. Murphy, III
Robert R. Porter
Vicki Sheets

Indiana

Greg Ball
Richard L. Borges, II
Gail MacIntyre
Jennifer R. McGuire
Kathryn D. Potter
Donald E. Pruett
Kenneth M. Purze
Betty R. Smith-Henson
Angela Thiesing

Martina Webster
Shirley Wiker

Kansas

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Wendy M. Prosser

Kentucky

Brian N. Cook
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Haus S. Cordray

Massachusetts

William Mitchell

Minnesota

Allan LaBine
Donald R. Lovstad
Holly Soderbeck

Mississippi

Jason Camp

Missouri

Adam E. Brown

Nebraska

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North Carolina

James E. Paulk
Steven C. Phillips

North Dakota

Aaron Abaurrea

Oklahoma

Don J. Neal, Jr

Oregon

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Texas

Mike Gerhold
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Danielle Thurber

Utah

Jeremy J. Manning

Vermont

James Knapp

Virginia

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BY LOCATION

ALABAMA

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

ARIZONA

551—Valuation of Machinery & Equipment
Phoenix, August 5–7, 2014
300—Fundamentals of Mass Appraisal
Phoenix, November 3–7, 2014
The AZ Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Grogan 602/372-9218.

ARKANSAS

201—Appraisal of Land
Little Rock, September 8–12, 2014
300—Fundamentals of Mass Appraisal
Little Rock, November 17–21, 2014
The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Clea Hardy 501/324-9104
600—Principles & Techniques of Cadastral Mapping
Little Rock, July 14–18, 2014
The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews 870/886-1135.

CONNECTICUT

102—Income Approach to Valuation
Rocky Hill, September 8–12, 2014
The Connecticut Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda 203/988-0883.

FLORIDA

102—Income Approach to Valuation
Panama City Beach, August 4–8, 2014
201—Appraisal of Land,
Panama City Beach, August 4–8, 2014
312—Commercial/Industrial Modeling Concepts
Panama City Beach, August 4–8, 2014
402—Tax Policy
Panama City Beach, August 4–8, 2014
The FL Department of Revenue, Property Tax Oversight sponsor the offerings listed above. For more details, contact Meghan Miller 727/588-6856 or via e-mail, millerm@dor.state.fl.us

IDAHO

171—IAAO Standards
Boise, July 28, 2014
102—Income Approach to Valuation
Boise, July 28–August 1, 2014
201—Appraisal of Land
Boise, July 28–August 1, 2014.

311—Residential Modeling Concepts
Boise, July 28–August 1, 2014
331—Mass Appraisal Practices & Procedures
Boise, July 28–August 1, 2014
402—Tax Policy
Boise, July 28–August 1, 2014
163—Marshall & Swift - Commercial
Boise, July 29–30, 2014
151—National USPAP
Boise, July 29–30, 2014
191—National USPAP 7-Hour Update
Boise, July 31, 2014
The Idaho State Tax Commission sponsors the offerings listed above. For more details, contact Jan Barnard 208/334-7733.

INDIANA

151—National USPAP
Sellersburg, August 5–7, 2014
101—Fundamentals of Real Property Appraisal
Evansville, August 11–15, 2014
102—Income Approach to Valuation
Huntington, September 15–19, 2014
151—National USPAP
Valparaiso, September 30–October 2, 2014
300—Fundamentals of Mass Appraisal
Sellersburg, October 20–24, 2014
400—Assessment Administration
Indianapolis, December 1–5, 2014
The Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.

KANSAS

191—National USPAP 7-Hour Update
Wichita, September 29, 2014
311—Residential Modeling Concepts
Wichita, October 13–17, 2014
The Sedgwick County Appraisers Office sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.
331—Mass Appraisal Practices and Procedures
Olathe, August 18–22, 2014
201—Appraisal of Land
Olathe, September 8–12, 2014
The KC Chapter of IAAO sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.
102—Income Approach to Valuation
Topeka, July 7–11, 2014
300—Fundamentals of Mass Appraisal
Topeka, August 4–8, 2014
The Kansas Department of Revenue, Division of Property Valuation sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.
101—Fundamentals of Real Property Appraisal
Wichita, July 21–25, 2014
102—Income Approach to Valuation, Wichita
Wichita, August 18–22, 2014

400—Assessment Administration
Wichita, September 15–19, 2014
The Kansas County Appraisers Association sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449

KENTUCKY

300—Fundamentals of Mass Appraisal
Frankfort, June 23–27, 2014
400—Assessment Administration
Frankfort, July 28–August 1, 2014
102—Income Approach to Valuation
Frankfort, August 18–22, 2014
101—Fundamentals of Real Property Appraisal
Frankfort, September 15–19, 2014
The KY Chapter of IAAO sponsors the offering listed above. For more details, contact Melissa Klink 502/564-7191.

LOUISIANA

151—National USPAP
Baton Rouge, June 16–18, 2014
151—National USPAP
Baton Rouge, June 18–20, 2014
The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charles Henington 318/226-6711.
300—Fundamentals of Mass Appraisal
New Orleans, June 23–27, 2014
The Orleans Parish Assessor's Office sponsor the offering listed above. For more details, contact Reba Johnson 504/658-1399.

MICHIGAN

112—Income Approach to Valuation II
Escanaba, July 28–August 1, 2014
The Assessors Education Society sponsors the offering listed above. For more details, contact Miles Anderson 906/399-0950.

MINNESOTA

102—Income Approach to Valuation
Plymouth, September 15–19, 2014
311—Residential Modeling Concepts
Plymouth, October 20–24, 2014
102—Income Approach to Valuation
Plymouth, November 17–21, 2014
The MN Association of Assessing Officers sponsor the offerings listed above. For more details, contact Bob Wilson 952/826-0426.

MISSOURI

400—Assessment Administration
Blue Springs, July 28–August 1, 2014
402—Tax Policy
Blue Springs, October 6–10, 2014
The KC Chapter of IAAO sponsor the offerings listed above. For more details, contact Sackey Kweku 816/881-3307

NEW HAMPSHIRE

101—Fundamentals of Real Property Appraisal

Concord, July 14–18, 2014

191—National USPAP 7-Hour Update

Concord, July 17, 2014

The New Hampshire Association of Assessing Officials sponsor the offering listed above. For more details, contact Renee Fisher 603/230-5958.

NEW YORK

201—Appraisal of Land

Ithaca, July 14–18, 2014

The New York State Chapter of IAAO sponsor the offering listed above. For more details, contact Thomas Frey 845/798-4991.

NORTH CAROLINA

311—Residential Modeling Concepts

Chapel Hill, June 23–27, 2014

400—Assessment Administration

Chapel Hill, August 18–22, 2014

The School of Government sponsor the offering listed above. For more details, contact Carolyn Sands Boggs 919/966-4157.

OHIO

102—Income Approach to Valuation

Akron, July 7–11, 2014

201—Appraisal of Land

Moraine, October 27–31, 2014

191—USPAP 7-Hour Update

North Canton, November 3, 2014

The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997 or OhioAdValorem@neo.rr.com.

OKLAHOMA

300—Fundamentals of Mass Appraisal

Oklahoma City, June 23–27, 2014

The Oklahoma IAA Chapter sponsors the offering listed above. For more details, contact Billijo Ragland 405/366-0230 Ext. 2138.

PUERTO RICO

112—Income Approach to Valuation II

San Juan, June 18–22, 2014

The Instituto de Evaluadores de Puerto Rico sponsors the offering listed above. For more details, contact Jennifer Santiago 787/649-3817.

TENNESSEE

300—Fundamentals of Mass Appraisal

Brentwood, July 7–11, 2014

101—Fundamentals of Real Property Appraisal

Knoxville, August 11–15, 2014

112—Income Approach to Valuation II

Brentwood, September 8–12, 2014

311—Residential Modeling Concepts

Knoxville, October 20–24, 2014

600—Principles & Techniques of Cadastral Mapping

Brentwood, November 3–7, 2014

201—Appraisal of Land

Brentwood, November 17–21, 2014

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

TEXAS

102—Income Approach to Valuation

Houston, September 8–12, 2014

400—Assessment Administration

Austin, October 6–10, 2014

101—Fundamentals of Real Property Appraisal

Austin, October 13–17, 2014

151—National USPAP

Houston, October 13–14, 2014

191—National USPAP 7-Hour Update

Houston, October 15, 2014

300—Fundamentals of Mass Appraisal

Austin, November 10–14, 2014

331—Mass Appraisal Practices and Procedures

Houston, November 3–7, 2014

102—Income Approach to Valuation

Austin, December 8–12, 2014

112—Income Approach to Valuation II

Houston, December 8–12, 2014

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

THAILAND

300—Fundamentals of Mass Appraisal

Bangkok, July 21–25, 2014

The Thai Real Estate Business School sponsors the offering listed above. For more details, contact Dr. Sopon Pornchokchai 662/295-3905.

UTAH

102—Income Approach to Valuation

Salt Lake City, June 16–20, 2014

112—Income Approach to Valuation II

Salt Lake City, October 27–31, 2014

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

VERMONT

102—Income Approach to Valuation

White River Junction, September 29–October 3, 2014

The Vermont Department of Taxes – PVR Division sponsors the offering listed above. For more details, contact Felicia Martineau 802/828-6635.

452—Fundamentals of Assessment Ratio Studies

Bellows Falls, August 11–13, 2014

The Vermont Assessors and Listers Association sponsors the offering listed above. For more details, contact John Vickery 802/865-7112.

WYOMING

452—Fundamentals of Assessment Ratio Studies

Cheyenne, September 3–5, 2014

252—Valuing Property Affected by Environmental Contamination

Casper, September 17–19, 2014

101—Fundamentals of Real Property Appraisal

Casper, September 22–26, 2014

201—Appraisal of Land

Cheyenne, October 20–24, 2014

The Wyoming Department of Revenue sponsors the offerings listed above. For more details, contact Alan Lemaster 307/777-3450

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

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

July 21–25, 2014, Kansas (Wichita)

August 11–15, 2014, Tennessee (Knoxville)

August 11–15, 2014, Indiana (Evansville)

September 15–19, 2014, Alabama (Montgomery)

September 15–19, 2014, Kentucky (Frankfort)

September 22–26, 2014, Wyoming (Casper)

October 13–17, 2014, Texas (Austin)

Course 102—Income Approach to Valuation

June 16–20, 2014, Utah (Salt Lake City)

July 7–11, 2014, Ohio (Akron)

July 7–11, 2014, Kansas (Topeka)

July 28–August 1, 2014, Idaho (Boise)

August 4–8, 2014, Florida (Panama City Beach)

August 18–22, 2014, Kentucky (Frankfort)

August 18–22, 2014, Kansas (Wichita)

September 8–12, 2014, Texas (Houston)

September 8–12, 2014, Connecticut (Rocky Hill)

September 15–19, 2014, Minnesota (Plymouth)

September 15–19, 2014, Indiana (Huntington)

September 29–October 3, 2014, Vermont (White River Junction)

November 17–21, 2014, Minnesota (Plymouth)

December 8–12, 2014, Texas (Austin)

Course 112—Income Approach to Valuation II

June 18–22, 2014, Puerto Rico (San Juan)

July 28–August 1, 2014, Michigan (Escanaba)

September 8–12, 2014, Tennessee (Brentwood)

October 27–31, 2014, Utah (Salt Lake City)

December 8–12, 2014, Texas (Houston)

Workshop 151—National USPAP

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

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

July 29–30, 2014, Idaho (Boise)

August 5–7, 2014, Indiana (Sellersburg)

September 30–October 2, 2014 Indiana (Valparaiso)

October 13–14, 2014, Texas (Houston)

Workshop 171—IAAO Standards

July 28, 2014, Idaho (Boise)

Workshop 163—Marshall & Swift-Commercial

July 29–30, 2014, Idaho (Boise)

Workshop 191—National USPAP 7-Hour Update

July 17, 2014, New Hampshire (Concord)

July 31, 2014, Idaho (Boise)

September 29, 2014, Kansas (Wichita)

October 15, 2014, Texas (Houston)

November 3, 2014, Ohio (Canton)

Course 201—Appraisal of Land

July 14–18, 2014, New York (Ithaca)

July 28–August 1, 2014, Idaho (Boise)

August 4–8, 2014, Florida (Panama City Beach)

September 8–12, 2014, Kansas (Olathe)

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

October 20–24, 2014, Wyoming (Cheyenne)

October 27–31, 2014, Ohio (Moraine)

November 17–21, 2014, Tennessee (Brentwood)

252—Valuing Property Affected by Environmental Contamination

September 17–19, 2014, Wyoming (Casper)

Course 300—Fundamentals of Mass Appraisal

June 23–27, 2014, Kentucky (Frankfort)

June 23–27, 2014, Louisiana (New Orleans)

June 23–27, 2014, Oklahoma (Oklahoma City)

July 7–11, 2014, Tennessee (Brentwood)

July 21–25, 2014, Thailand (Bangkok)

August 4–8, 2014, Kansas (Topeka)

October 20–24, 2014, Indiana (Sellersburg)

November 3–7, 2014, Arizona (Phoenix)

November 10–14, 2014, Texas (Austin)

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

Course 311—Residential Modeling Concepts

June 9–13, 2014, Virginia (Fredericksburg)

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

July 28–August 1, 2014, Idaho (Boise)

October 13–17, 2014, Kansas (Wichita)

October 20–24, 2014, Tennessee (Knoxville)

October 20–24, 2014, Minnesota (Plymouth)

Course 312—Commercial/Industrial Modeling Concepts

August 4–8, 2014, Florida (Panama City Beach)

Course 331—Mass Appraisal Practices and Procedures

July 28–August 1, 2014, Idaho (Boise)

August 18–22, 2014, Kansas (Olathe)

November 3–7, 2014, Texas (Houston)

Course 400—Assessment Administration

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

July 28–August 1, 2014, Kentucky (Frankfort)

July 28–August 1, 2014, Missouri (Blue Springs)

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

September 15–19, 2014, Kansas (Wichita)

October 6–10, 2014, Texas (Austin)

December 1–5, 2014, Indiana (Indianapolis)

Course 402—Tax Policy

July 28–August 1, 2014, Idaho (Boise)

August 4–8, 2014, Florida (Panama City Beach)

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

Workshop 452—Fundamentals of Assessment Ratio Studies

August 11–13, 2014, Vermont (Bellows Falls)

September 3–5, 2014, Wyoming (Cheyenne)

Workshop 551—Valuation of Machinery & Equipment

August 5–7, 2014, Arizona (Phoenix)

Course 600—Principles & Techniques of Cadastral Mapping

July 14–18, 2014, Arkansas (Little Rock)

November 3–7, 2014, Tennessee (Brentwood)



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Calendar of Events

Local • Regional • International

International Property Tax Institute

9th Annual Mass Appraisal Valuation Symposium
June 18–19, 2014
Calgary, Alberta, Canada
www.ipti.org

Georgia Association of Assessing Officials

54th Annual Summer Conference
June 20–23, 2014
Jekyll Island, Georgia
www.gaao.org

Institute of Municipal Assessors

57th Annual Conference
June 22–24, 2014
Niagra Falls, Ontario, Canada
www.assessorsinstitute.ca

Kansas County Appraisers Association

2014 Annual Business Conference
June 22–25, 2014
Lawrence, Kansas
http://www.kscaa.net/conferences

National Association of Counties

79th Annual Conference
July 11–14, 2014
New Orleans, Louisiana
www.naco.org/meetings/participate/NACoAnnual

Esri

Esri User Conference
July 14–18, 2014
San Diego, California
www.esri.com/events/user-conference

Appraisal Institute

2014 Annual Meeting, AI Connect
August 4–6, 2014
Austin, Texas
www.appraisalinstitute.org/annualmeeting

Oklahoma Tax Commission, Ad Valorem Division

70th Annual Educational Conference
August 5–8, 2014
Tulsa, Oklahoma
www??

Tennessee Chapter of IAAO

Fall 2014 Meeting
August 11–13, 2014
Nashville, Tennessee
www.tiaao.org

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

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For Inequity Appeal Problems, Try Improved Valuation Processes

Patrick M. O'Connor, ASA

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.

Recently, several articles in Texas newspapers have commented on the millions and hundreds of millions of tax dollars lost because Texas Central Appraisal Districts lose inequity tax appeals to large nonresidential property owners (see In the News, page 14). It is time for a change in legal requirements in Texas and other states and provinces that have problems with inequitable tax appeals. Along with changes in law and regulations, appraisal jurisdictions need to revise their appraisal practices.

When using traditional cost, comparable sales, and income valuation approaches, most appraisal jurisdictions rely on their appraisers to provide consistent, market-oriented valuations. New procedures and valuation techniques are necessary to reduce variance in unit values, which tax appeal attorneys and representations are using against assessment jurisdictions in inequity tax appeals.

This is not a criticism of professional appraisers, who have followed their appraisal training and performed their best to consistently and accurately appraise residential and non-residential properties. Most appraisers, however, are unable to be consistent from day to day over many weeks, months, or possibly years. Computers are designed to provide consistent value calculations. Statistical software programs can be used to perform market analysis and deliver precise, consistent estimates of market values. Statistical models, linear and nonlinear regression, provide best fit (central tendency) valuation formulas. Valuation formulas can be improved with statistically based market analysis.

The new business procedure should be as follows:

- Develop global (jurisdiction-wide) valuation models by property class.
- Use statistical software to perform market analysis and develop valuation formulas during tax appeal season.
- Apply valuation formulas before the field season begins.
- Change computer-generated values only on an exception basis.
- During the field season, review reports to track appraisers' changes in value and unusual value changes.
- Provide additional support with statistically based and supportable narrative appraisal reports per valuation

model class in defense of all property values within a property class.

Following these procedures will create accurate unit values per property class that are based on the same median value per square foot of land and building. All comparable properties within the appraisal jurisdiction's property classes will mathematically lead back to the same median values per square foot after statistically supportable adjustments.

Statistical models work best when there are sufficient economic reference points (sale or income and expenses). When there are few of these economic reference points (large non-residential properties) in appraisal jurisdictions, state- or province-wide study groups of senior appraisers and a model builder with experience in real estate mass appraisal should be formed to compile sales from several to many appraisal jurisdictions within the state or province. This compilation may provide sufficient economic reference points for statistically supportable valuation models and formulas.

An alternative to limited sales information is the development of statistical valuation models replicating the majority of current market value assessments per property class. These will provide the best fit model for existing assessments. These statistical model values can be updated to market values by sales ratio studies.

For unique or specialized properties, such as oil refineries, a study group of chief or senior appraisers with unique properties in their jurisdictions and a statistical model builder with experience in mass appraisal should be created. These study groups will create supportable models for these unique properties that can be applied to all unique properties within the state or province.

From a mathematical standpoint, these procedures should solve inequity valuation problems.

Good luck with your legislatures and court systems.

The author of this opinion letter is Pat O'Connor, President of O'Connor Consulting, Inc., based in Plano, Texas. Send Letters to the Editor to Chris Bennett, bennett@iaao.org



Lisa Nahoopii Assistant Real Property Tax Administrator for the County of Hawaii sent in these fun photos. Students of Course 311— Residential Modeling Concepts, taught by IAAO Senior Instructor Barry Couch, CAE, read F&E during a class break on the island of Kona, Hawaii. Top, the entire class flashes the Shaka sign, which roughly translates to "hang loose and read F&E while surfing." Bottom, the class reads F&E while the surf calls behind them.

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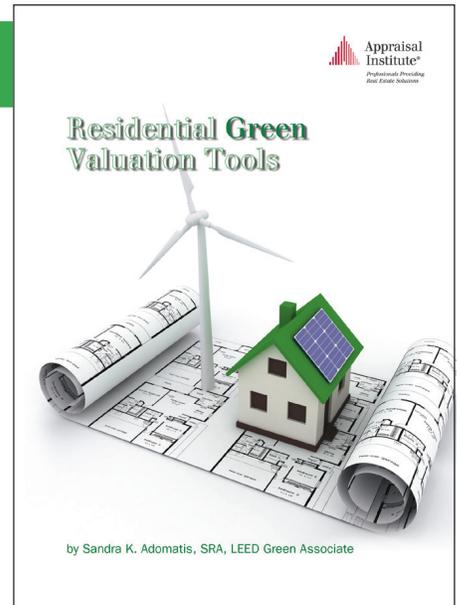
Residential Green Valuation Tools explores the six features that make a home green—proper siting, water/energy efficiency, indoor air quality, materials, operations and maintenance.

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Mary Ann Weidner, RES

The Secrets to Hotel Casino Valuation: A Clark County (Las Vegas) Perspective

Noon–2:00 pm CDT • July 16, 2014

Mary Ann Weidner, RES

With the expansion of legalized casino-style gambling over the past decade, more jurisdictions are faced with the challenges of valuing these types of properties for tax purposes. This webinar will provide an overview of the valuation of hotel casinos from the perspective of Clark County (Las Vegas), Nevada. Though each jurisdiction may have unique market influences different from Las Vegas, this webinar is designed to provide a framework for getting started in hotel casino valuation. This includes tracking and analyzing departmental revenue and expenses; reviewing and analyzing historical market transactions; and deriving revenues, expenses and cap rates necessary to make a valuation determination. Practical examples will be provided for review along with charts showing statistical analysis on historical data.



From this webinar you will learn

- A better understanding of Nevada's tax system
- A better understanding of how to value hotel casinos using the income approach
- Methods for deriving departmental revenues
- Methods for deriving departmental expenses
- Data on historical hotel casino transactions—Cap Rates
- Sources for attaining data on hotel casinos

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FOUNDATION NEWS

Exposure Draft of a Proposed Revision to the 2015 Real Property Appraiser Qualification Criteria

All interested parties are encouraged to comment in writing to the AQB before the deadline of July 11, 2014. Respondents should be assured that each member of the AQB will thoroughly read and consider all comments.

<https://appraisalfoundation.sharefile.com/download.aspx?id=se6aa21254e245038>

Written comments on this Exposure Draft can be submitted by mail, e-mail and facsimile.

Magdalene Vasquez
The Appraisal Foundation
1155 15th Street NW, Suite 1111
Washington, DC 20005

Email: AQBcomments@appraisalfoundation.org

Fax: 202.347.7727

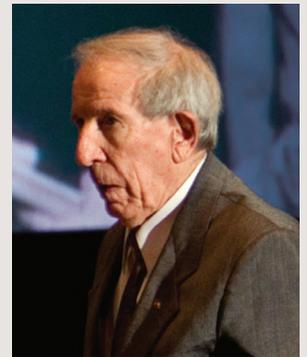
If you have any questions regarding this Exposure Draft, please contact Magdalene Vasquez at (202) 624-3074 or magdalene@appraisalfoundation.org.

In Memoriam

Bernard "Bernie" W. Saler, CAE

Bernard "Bernie" W. Saler, CAE, 95, of Wauwatosa, Wisconsin passed away on April 24, 2014.

At the time of his death, Saler was the longest standing member of IAAO with a membership that began in 1946. He earned his CAE in 1968 and served as a speaker, instructor, and developer of education materials for many years. Saler won the Clifford B. Allen Most Valuable Member Award in 1976 and the Verne W. Pottorff, CAE, Professional Designee of the Year Award in 1982, and he received Presidential Citations in 1973, 1976 and 1980. Saler was honored for 60 years of membership at the 2006 Annual Conference, and he was featured in *75 Years of IAAO* published in 2009.



Saler worked as the assessor for South Milwaukee and Wauwatosa for 30 years. He created the real estate appraisal program for Waukesha County Technical College in 1977, and he taught there and at other institutions around the United States. He retired from the assessment profession in 1997, but remained a proud and supportive member of IAAO. Saler was an athlete who attended Marquette University on a track scholarship. He also enjoyed music, was a judge for the All American Drum and Bugle Corps Association, and played in the Wauwatosa Civic Band until he was nearly 90 years old.

Saler will be remembered as selfless, generous, and deeply devoted to the people and things he loved. "Bernie Saler was a teacher, friend and mentor to hundreds of assessors," said Scott Winter, CAE, RES, Assessment Division Manager for the City of Milwaukee and a current IAAO Executive Board member.

Saler is survived by two sons and a sister. A visitation was held at St. Joseph's Catholic Church, Wauwatosa, Wis. on Wednesday, April 30, 2014. In lieu of flowers, memorial donations can be made to St. Joseph Congregation.

Scholarships Anyone?

Would you like help paying for an education course? Or maybe a little extra money could help you attend the Annual Conference. No matter what the situation, IAAO may be able help. We have several scholarships available, including:



IAAO Scholarship Fund

(The maximum amounts awarded for this fund have recently been increased.)

Barbara Brunner Scholarship Fund

Jeff Hunt, CAE, Memorial, Candidates Trust

Timothy N. Hagemann Memorial Membership Trust

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For more information about all the scholarships available, and to apply, please visit the Education section of IAAO.org.

SPECIAL ASSISTANT TO THE ASSISTANT COMMISSIONER AND CITY ASSESSORS New York, New York, United States

The Department of Finance (DOF) is responsible for effectively planning, organizing and directing the activities of staff involved in the annual valuation of real property for more than 1 million parcels. An experienced professional is needed to serve as the Special Assistant to the Assistant Commissioner for Property Valuation. The selected candidate will serve as a senior member of the Property Division's management team and take the lead on a variety of tasks. We also need City Assessors to conduct field inspections in all boroughs of New York City to collect data on parcels including new buildings, alterations, demolitions and map changes. For more specific details about the position and how to apply, please visit <http://www.nyc.gov/careers>, and follow these easy steps:

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DIGITAL CARTOGRAPHIC SPECIALIST

Dallas Central Appraisal District, Dallas, Texas, United States

Job Description

- Interprets legal descriptions on conveyance documents, field notes, and other records in order to update changes to the GIS maps and Mars (Mass Appraisal Records System) accounts.
- Reviews all documents containing metes and bounds descriptions, identifying accounts affected and forwards to appropriate department for update/action.
- Researches source documents, internet, microfilm, fiche, plats, surveys and personal contacts to insure correct ownership, owner address, acreage, property location, and legal description and account number.
- Performs surveying calculations, utilizing coordinate geometry, to rectify recorded legal descriptions to digital base maps.
- Maintains various GIS reference layers involved in property tax appraisal.
- Digitizes, creates and maintains a variety of plats, maps, charts, graphs and other drawings.
- Responds to technical and procedural questions and

processes requests to research and correct problems.

- Assists in the analysis of any GIS software or hardware problems.
- Assigns new account numbers and creates new accounts in Mars.
- May assist in training personnel.
- May assist DCS Supervisor in performing any research that requires travel to County courthouse to retrieve/discover old documents that are not available elsewhere.
- Handles customer service issues involving property descriptions and GIS issues.

Job Requirements

Associate Degree in geographic information systems or related field preferred with three years of related experience OR equivalent combination. A technical or professional certification is desirable. Candidate must be competent in the use of ESRI suite or ArcGIS products. The preferred candidate should have working knowledge of Microsoft Office Suites.

Salary Range: Annual \$30,100–\$39,100

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IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Infrastructure Review Committee	Chicago, Illinois	July 16–17, 2014
Executive Board Meeting	Chicago, Illinois	July 18–19, 2014
Budget Committee	Chicago, Illinois	July 21–22, 2014
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, California	August 24–27, 2014
Executive Board Meeting	White Plains, New York	October 17–18, 2014
Leadership days	Kansas City, Missouri	November 14–15, 2014
35th Annual IAAO Legal Seminar	Chicago, Illinois	December 11–12, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018

Correction: In *Fair & Equitable* May 2014, the spotlight article, "A Local and National Focus," was shown as being written by David Wayne Reed. The article was written by Lisa Andres. IAAO regrets the error.

You Spoke and IAAO Heard

Every student and instructor can provide feedback on IAAO material when they take or instruct a class. Students are asked to complete an evaluation of the instructor and the course material, ranking specific areas of instruction and material as well as providing comments. Instructors are given a similar opportunity to comment. All these comments have come back to the IAAO office with the examinations and in the past have piled up without much action—that has changed.

From the day she joined IAAO, Jean Spiegel has made sure each comment and potential error has been addressed in some way. Simple mathematical and/or spelling errors are easily corrected. When the comments point toward more substantive issues, Jean can call on a group of subject matter experts.

These efforts occur at the end of the process, after the course material has been written. During the Leadership Days meetings in March, the Education Subcommittee began attacking the problem from the very beginning of the process. What the subcommittee envisions is the process working as follows:

- Any activity begins with an outline of the course developed by the subcommittee.
- Course developers are selected from a pool that was previously trained to prepare concise course objectives, course material that satisfies those objectives, slide presentations, and examinations.
- Reviewers are also trained and listed by the subcommittee.
- Once a course has been developed, it is pilot-tested before senior instructors, who are expected to critique each day of instruction as well as the course as a whole.
- A professional editor reviews all materials (instructor and student manuals and slides) as one of the final steps.

Implementing these steps will of course take time, but some steps have already been taken.

- The Education Subcommittee has established a regular cycle of updating courses every five years and completely rewriting them every ten years. Most core courses have already gone through this cycle, and the calendar is reviewed annually to ensure adherence with that schedule.
- Recently, Course 101 was submitted to a professional editor for review and correction. All core courses not subject to immediate update or review will be edited in the same way, and project plans for updating or rewriting courses in the future will contain provisions for such editing.
- In addition, central office staff have contracted with a graphic design firm to develop a new look for all course material. The final design should be selected by the time this article is published. Then all course material will be moved into that design.

In addition to these actions by subcommittee members and staff, the Executive Board has approved hiring someone to assist with curriculum design. That individual will assist staff, subcommittee members, developers, and reviewers in preparing education products that meet or exceed the highest standards in the appraisal industry.

All of us involved in IAAO education programs are encouraged by the support of the Executive Board and the willingness of subcommittee members to implement these new processes.

If complete success depends on satisfying everyone, that won't happen, because members express diametrically opposing views in some areas (such as whether to insert exercises within the material or at the conclusion of each chapter). Nor do we anticipate comments such as

“the font and layout in the student manual is unreadable” or “the student manual is rubbish” to go away. Everyone is entitled to their opinion.

The Education Subcommittee, staff members, and the Executive Board are listening, however, and when and where we can respond to user comments in ways that improve the IAAO education program, we are committed to doing so.



Director of Professional Development Larry Clark, CAE, CDEI

New Staff Member

Matt Merrigan joined the IAAO staff as Director of Meetings on May 5, 2014.

Merrigan most recently served as Director of Membership and Meetings for the Arkansas Pharmacists Association. Prior to that he was Manager of Membership Services for the American Case Management Association, Membership and Community Specialist for the Society of Teachers of Family Medicine, and Membership Specialist for the American Association of School Personnel Administrators.

Originally from the Kansas City, Missouri, area, Merrigan holds a bachelor of science degree in public relations from the University of Central Missouri and a master of science degree in organizational development from Avila University.

He is a member of the Professional Convention Management Association, American Society of Association Executives, and the Kansas City Society of Association Executives.





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