Excellent Government Customer Service Is Not an Oxymoron

Richard Petree
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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.
From the President
Bruce Woodzell

A man’s feet must be planted in his Country, but his eyes should survey the world.
— George Santayana

Dear IAAO Members,

The Executive Board met in late January for its first official board meeting. Newly elected board members and officers were sworn in (see photos in this issue, on page 32) and we had an extremely productive meeting. Some of the highlights are as follows:

- The board approved revisions to the Standard on Mass Appraisal of Real Property, Sections 3.3.2 through 4.3. In particular, Section 3.3.5., Alternatives to Periodic On-Site Inspections has been attracting interest and the section was reviewed closely prior to approval. The updated standard can be accessed from the home page of the IAAO Web site.
- The board approved three special committees, the International Committee, the Chapter Bylaws Committee, and the Curriculum Development Committee.
- Project plans were approved to develop an online version of the Guide to Real Property Demonstration Appraisal Report Writing, the Guide to Assessment Administration Specialist Designation, and the Guide to Personal Property Demonstration Appraisal Report Writing.
- A project plan was approved for review of updated Workshop 150, Mathematics for Assessors.
- The board approved development of a Webinar for CAE/RES Case Study Review.
- The board continued support of international initiatives and approved inviting two Chinese government officials to the IAAO annual conference. An invitation will also be extended to Dr. Joyce Yanyun Man, Professor and Director for Lincoln Institute Center for Urban Development and Land Policy at Peking University, to attend the conference and discuss recent developments in China.
- The presentation of a one-day seminar was approved for representatives of the Russian Society of Appraisers during their tour of the United States in April.

As I write this message, IAAO committees are preparing for Spring Leadership Days. This meeting sets the stage for new projects and the continuation of existing projects in the coming year. The committees have an opportunity to coordinate activities and share ideas with each other, the association’s officers, and the Executive Director. All the committees have full agendas, and I anticipate many positive results from this meeting. Look for reports on committee activities in the April issue of F&E.

As IAAO members, one of the many benefits you receive is access to the IAAO Web site. On the home page you can quickly discover What’s New, Upcoming Meetings and Events, the Online Marketplace, the world premier Corusy Library, and much, much more. For example, is your jurisdiction faced with...

(continued on page 21)
Excellent Government Customer Service Is Not an Oxymoron

Richard Petree

This article expands upon a Webinar presented by Richard Petree on January 19, 2011. 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.

The last time I renewed my driver’s license, I waited more than three hours for a process that took only three minutes. I watched in despair and frustration as DMV employees moved like snails to complete routine tasks. There were no smiles on any faces—parents snarled at their children; customers sighed deeply as the waste of time weighed heavily on them; and employees didn’t seem to care about anything. They would hastily glance at customers’ paperwork only to shuffle them away with orders for additional forms or requirements. It was an awful day.

My most recent experience with Federal Government employees was a visit to the local post office shortly after 4 p.m. I wanted to mail a package and purchase some stamps. The line stretched from the counter out the door because there were only two clerks at a counter designed for eight. While these two employees dealt with the myriad of customer requests, four other employees stood behind the counter chatting. I also noted their sloppy appearance—what happened to the starched blue uniforms, neat haircuts, and clean-shaven faces? What happened to the U.S. Postal Service motto, “Neither snow, nor rain, nor heat, nor gloom of night stays these couriers from the swift completion of their appointed rounds”?

Many assessment agencies consider their customer service to be different from these experiences, but is that really true? Some assessment agencies have the attitude that taxpayers can’t go anywhere else, so why worry about how to treat them? Other agencies have a culture of anger and frustration that greets taxpayers the moment they enter the door. They believe that it is their job to ferret out how taxpayers are trying to cheat the system. However, in today’s new world there are many reasons to treat taxpayers as their best customers. And agencies that understand this will survive political onslaughts from constituents who are demanding better, more efficient service from government.

Assessment agencies can learn much from the private-sector companies that treat their customers well. They can become agencies that taxpayers enjoy dealing with and that are a source of accurate information for all their constituents.

In the 1990s large corporations sought ways to save money, and one of the fastest ways was to reduce employee costs. The economy was so strong and demand was so high that customers would either wait for their goods and services or do without. Shortages of desired products were commonplace. Megastores simply put their products on the shelves, and customers were expected to help themselves find whatever they needed. Paralleling this reduction of customer service personnel was outsourcing of phone customer service to other parts of the world where wages were much lower and workers less demanding of their employers. These companies did save money, but the unintended consequences were often frustrated and angry customers who, if they had a choice, took their business elsewhere.

The Changing Economy Dictated Better Customer Service

The economic crash of the 2000s ushered in a new era for consumers and the companies that wanted their business. Many companies rediscovered that profit is not the most important thing—customers are. As business guru Peter Drucker stated,
If a company takes care of its customer base, profits will be a by-product of that customer care. (Drucker 1993, pp. 98–99)

Customers now have choices because of the excess supply and reduced demand for products, and customer service has once again become important. Many types of training, processes, and surveys are now focused on customer satisfaction.

There are few shining stars in the cellular telephone business, but one company that is turning around its image is Sprint. I have been a Sprint customer through the years, not because of stellar customer service but because of the hassle of changing carriers. I have had to deal with rude personnel on the phone, curt explanations of my contract, and a general attitude of “if you don’t like it, tough.”

Falling revenues and loss of customers finally attracted management’s attention, and changes have been put in place. I am now greeted pleasantly by a person who introduces herself and asks, “How may I help you today?” After seeking to answer my questions and address my concerns, she concludes by asking, “Have I handled all your concerns satisfactorily today?” At the end of the phone call, customers are randomly asked to participate in a short survey to ensure that the customer service person did satisfy the customer. It is a huge change in the company’s attitude.

A second example of changing attitudes about customer service has occurred at Home Depot. When times were good and building materials were in high demand, the company seemed to lower customer-to-employee ratios to the point that a customer could die of old age trying to find someone to assist them. Now personnel ready to assist customers seem to be everywhere. When I ask for a particular product, I am not only told the aisle number but also taken to the area of the aisle where the product is located and shown the product by the employee—an amazing difference.

A third example of private-sector business is a regional grocery store in my area. Since groceries are something we all have to have, most people find a store they like and stick with it. This successful grocery is probably the highest priced one, yet its customers remain loyal. Why? Because store personnel are everywhere, ready to assist customers. They all smile and greet everyone they meet. They make customers feel welcome. They often know their regular customers by name and greet them that way. They take purchases to the car. People are often willing to pay a little extra for that kind of service.

Another example is the Ritz-Carlton Hotel Company. Every employee, from housekeepers to high-level managers, is allowed to spend up to $2,000 to satisfy the needs or desires of a customer. The company’s attitude is “Whatever it takes,” and the concept is engrained in the mind of each employee. The room rates are very high, but the hotels don’t have a shortage of customers because affluent people are willing to pay for exceptional customer service.

Every Christmas my family watches Miracle on 34th Street. In the movie, the store, on the verge of being forced out of business, adopts the policy that “if Macy’s (Cole’s in the 1994 version) doesn’t have it, we will find it for you.” In the movie, and in real life, this kind of customer service works.

Why Should Assessment Agencies Even Care?

Why should assessment agencies consider private-sector customer service? The answer is simple: enhancing relationships with taxpayers and other stakeholders results in less stress, more productivity, a better working environment, and a win-win situation for all.

Think about those companies that you have decided never to do business with again. What did they do that caused you to make that decision? The reasons probably include some of the following actions: they are rude; they ignore me; they don’t try to resolve my problems; they don’t communicate clearly; or they are dishonest and deceptive.

Now, think about companies that have provided excellent customer service. What did they do that caused you to continue to do business with them and to recommend them to others? The reasons likely include some of the following actions: they respect me; they are honest; they find solutions for my issues; they smile; they listen; I can understand them; they do what they promise; they know me;
and they appreciate me. This exercise is a great way to begin the process of providing excellent customer service as a government employee.

In counterpoint, it may be argued that government employees have to adhere to a set group of laws and policies and “can’t make people happy.” I disagree. Although government employees don’t have $2,000 at their disposal like Ritz Carlton employees to solve a customer’s problem, we do have personal resources that can make all the difference in how we are perceived by customers.

**Who's in Control?**

Unlike Pavlov’s dogs who were trained how to respond to stimuli, human beings are endowed with four characteristics that shape our response to stimuli:

- We can be aware of ourselves and our tendencies.
- We have an imagination.
- We have a conscience.
- We have independent will.

Thus, at that moment between stimulus and response, we apply our belief and value systems. If we believe that “people make us so angry,” who is in control of our lives? Other people are, of course. However, if I choose to treat everyone kindly and serve them to the best of my ability, regardless of how they are acting, then I’m in control.

Why does good customer service in government even matter? Customers—taxpayers—can’t go anywhere else to get what we provide. That is true, but taxpayers are becoming more vocal and politically active. It is very easy for them to contact legislators via e-mail and the Internet, and to call in to local talk radio. Government agencies can quickly become the victims of the slash and burn mentality of today’s political climate.

If we can convince the public and legislatures of the nation that we do a good and efficient job in our necessary function and our function has value to them, we may escape the budget slashes that are sure to come for most governmental agencies.

**Will an Agency Focus on Excellent Customer Service?**

So who decides whether or not a governmental agency will focus on providing excellent customer service? Obviously, the best solution is a commitment by the top person in the agency; this focus from the top makes the program much more likely to succeed. Directives and policies that support excellent customer service set a positive tone for the entire agency. Leading by example is the best way to move an agency toward excellent customer service. Employees will likely treat customers as they are treated by management. If employees are degraded, talked down to, treated rudely, or kept in the dark on office issues, they will likely give customers the same treatment. Managers should treat employees as they would treat their very best customers.

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An employee who is willing to go the extra mile to serve customers often receives accolades from the public and may become the catalyst for changing the focus of the entire agency.

Even though management may not value excellent customer service, it is still in an employee’s best interest to provide it. An employee who is willing to go the extra mile to serve customers often receives accolades from the public and may become the catalyst for changing the focus of the entire agency. Never underestimate the power of one. As Edward Everett Hale so aptly said,

> I am only one, but I am one. I cannot do everything, but I can do something. I will not let what I cannot do interfere with what I can do. (Wikipedia contributors 2011)

Recall the earlier discussion of companies with which we like to do business. Why do we like to visit that store or order from that company? Probably because they demonstrate the following traits, which we can use to provide the excellent customer service that will enhance the reputation of our agencies.

- **Employees smile and greet customers.** One of the easiest things to do to start a positive interchange is to smile and look at the person with whom you are talking.
- **Employees offer to help the customer.** “How may I help you today?” That question may elicit a sarcastic or angry response initially, but stay with the smile and remember your values.
- **Employees listen empathically.** Diagnose before you prescribe. As Stephen Covey teaches in *Seven Habits of Highly Effective People*, “You would never go back to a doctor for treatment if he did not ask you questions about your ailments, do appropriate testing, and then diagnose.” But we live in such a hurry-up society that too often we offer a solution before we have all the information we need (Covey 1989).

**Taxpayers Are Angry**

Taxpayers are often angry and frustrated about other things in their lives over which they may have no control, and they come into the assessment office with a chip on their shoulder. It is important to recognize their emotional state. Until they know that we know they are angry, they will continue to act angry. By simply stat-
ing. “Mr. Jones, I can tell that you are very frustrated about this situation,” the listener has acknowledged the taxpayer’s mood. It sounds simple, but it works. Listening empathically means attentive listening. Look the customer in the eye, make appropriate comments, nod in understanding, and make appropriate facial expressions.

**Understand the Problem**

Listen carefully and attentively as the taxpayer explains the issue. As he or she explains the situation, internally brainstorm about how to solve the issue and stay within the law. For example, if the issue is value on a property and the appeal is timely, explain the process and assist the taxpayer in signing up for the appeal. If the appeal is not timely, explain that you are sorry, the time has passed for an appeal for this year, but he or she will be sent a reminder notice for next year.

Many states have a late appeal process. If so, explain that process and what is required. Always empathize with the taxpayer on these kinds of issues. No one likes to hear that they are too late to right a wrong. Choose words of response that express empathy. For instance, “I know this sounds harsh, but state law will not let me change the value at this time. However, I will certainly be happy to work with you during the next appeal period to ensure that you have the opportunity to appeal.” That kind of response is so much better than, “You’re too late. You had to have filed the appeal by last June. There is nothing you can do.”

**Work toward a Positive Outcome**

Help the customer receive a “yes” answer. If an application is incorrect or an exemption is not yet available, provide assistance on how the taxpayer can secure what he or she wants. For example, Texas law requires a history of five years of agricultural use in order for a property to be granted the lower agricultural value. If a taxpayer’s application is rejected for not having the history, the assessor can check a box stating that the taxpayer doesn’t have the necessary history or ask additional questions and offer suggestions about how and when the “no” can become a “yes.” The taxpayer may simply need clarification to understand what information is needed on the form.

**Consider Language Difficulties**

Recognize differences in people. First, be aware that very few people really understand the property tax system. Always use common words rather than “tax jargon.” Second, many jurisdictions have large numbers of non-English-speaking taxpayers, many of whom are intimidated by anything involving the government. Having staff members who speak most of the languages that are reflected in the community is very important to ensure that these taxpayers understand the tax system and their rights.

If it is not possible to hire personnel who speak the languages of the community, every effort should be made to contract with a person who can provide translations on an as-needed basis. Appointments can be made for persons who speak those languages so that they are not inconvenienced. Also, the agency should consider publishing general information in the languages that are prevalent in the community. The agency can also solicit neighborhood leadership to distribute information to the community. For example, ministers are trusted people whose congregations will typically listen to them about governmental matters.

**How to Say “No”**

Learn to say “no” in a positive way. A taxpayer never wants to hear the word “no,” but the tone of voice can make it a bit easier. Again, the answer is to have an empathetic heart. “I wish I could do this for you, but I am not able to do it because of state law. I would be happy to get you a copy of the law if you would like to see it. We will surely get your exemption or value in place as soon as the qualifications are met.” Continue to show appropriate facial expressions.

**Building an Excellent Customer Service Team**

One of the best ways for a department to succeed is to begin by meeting together for a brainstorming session and sharing ideas on how to provide great customer service specifically designed for each department. The best ideas often come from the frontline service providers, because over the years they have learned what works best. It may have been a long time since the manager worked on the front lines, and getting suggestions from frontline workers not only validates them but also enlightens other employees. Everyone likes to hear that they’re important, so a manager who asks a frontline employee for advice on good customer service is paying the ultimate compliment and creating good customer service internally and externally.

Another way to ensure quality customer service is to use “coaches” to assist team members. They can be professional business coaches or internal staff members. The best coach is one who has dealt with the same circumstances that employees are facing and works with those employees daily. Coaches can watch for good performance or poor performance and respond accordingly. Peers can coach one another if it is clearly understood that this is a way of improvement and not a nit-picking session. Coaches should praise publicly and correct privately.

The following tools can ensure that employees are knowledgeable and accurate in their communications with taxpayers:
Managers and employees can develop scripts for employees to use in common situations. How employees answer questions can be the topic of weekly or monthly staff meetings as they share ideas that have been successful as well as ask questions of peers on how to answer new or unfamiliar questions.

Managers should communicate with all employees about future events or activities including law changes, exemption deadlines, or other new or timely events. Sharing this information helps employees become knowledgeable about the most frequently asked questions and at the same time builds their self-esteem.

Employees can also learn appropriate responses to situations by role-playing in training environments and by listening to experienced peers and their comments and explanations to taxpayers.

Cross-training and additional training for employees enhances customer service for two reasons. First, no employee really likes to admit that he or she doesn’t know the answer to a customer’s question. If all employees can be trained to a level such that they can answer 95 percent of the questions posed by taxpayers, employees have a sense of value and confidence. Second, when customers obtain the correct answer from the first person they encounter, they typically are more satisfied. Their time is not wasted by being transferred from employee to employee, and they have the impression that the employees of the agency know what they are doing.

All employees must follow through with the promises or commitments they have made. Nothing is more infuriating than to be promised that an action will occur and then nothing happens. Another call is made and another promise of action is made, and still nothing happens.

Excellent customer service includes fulfilling promises quickly and accurately. To ensure that promises are kept, employees should have a daily task list in handwritten or computer format that will serve as a reminder of actions to be completed. Sometimes a ringing phone interrupts a task, but a list is a reminder to go back and complete the action. The task list should contain the taxpayer’s name, account number, phone number, and a brief note about the conversation. Once the task is completed, the event is checked off the list, but a history of events is available for future reference.

**Excellent customer service includes fulfilling promises quickly and accurately. To ensure that promises are kept, employees should have a daily task list in handwritten or computer format that will serve as a reminder of actions to be completed.**

**Excellent Telephone Service**

Most of the contacts that agencies receive are through phone calls. People are so busy that they make calls about their issues from cell phones or home telephones while doing other things. Many of the practices already discussed are effective for phone conversations as well, but there are some additional suggestions.

When employees answer the phone, they should have an introductory script to follow. For instance, “Hello, you have reached the public information department. My name is Anna. How may I help you today?” As the customer explains the issue, the employee should be taking notes on paper or in the computer system. It is especially helpful to obtain the customer’s name and use it throughout the conversation. (“Mr. Smith, the process for appeal begins with the filing of a notice of protest that is included in your notice.” “It has been a pleasure to help you today, Mr. Smith.”)

With phone calls, the customer cannot see the employee. Only the words shared and the inflections of the voice communicate. Therefore, it is very important to work on the sound of the voice. Believe it or not, a smile comes through the phone. People who answer phones should have a pleasant voice tone rather than a harsh, abrasive one. Clarity of voice on the telephone is a key factor in customer satisfaction.

When customers talk on the phone, they may say things in a manner they would not use in person. Language can be abusive, or threats are sometimes made. Agency policy should direct employees on how to handle these special situations. Agency personnel should not have to take verbal abuse. In these situations, they should pleasantly tell customers that they will be happy to help them, but they must stop using inappropriate language or making threats. If the customer continues to act in that manner, the employee should be allowed to terminate the call.

If possible, a real person should answer the phone. One of the chief complaints is the automated phone answering system. Many people want to talk to a person. If that is not financially possible, then a quick “out” from the automated system is appropriate. Most of us have been subjected to “voice mail jail” that sends us from one area to another, asking questions at each level. In one instance, the automated system of a credit card company hung up on me after I answered several questions because I paused in my last answer.

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As with the customer who comes into the office, employees on the phone must listen completely to the customer’s questions. The employee should ask clarifying questions if necessary. Once the question is understood, the employee should be trained sufficiently to answer the question rather than transferring the customer to someone else where the entire explanation process must begin again. The key to this process is training personnel to the highest level possible. There are always very technical questions that have to be referred to a specialist, but referrals should be the exception rather than the rule.

Consider concluding the conversation with a question such as, “Have I answered all your questions today?” Or, “Is there anything else I can do for you today?” This gives customers one more opportunity to understand the answers to their questions.

Dressing for Success and Respect
In my introductory story about the postal service, I commented on the lack of professional dress that I observed. As public servants, we are under the microscope every day. Dressing professionally makes a positive first impression on customers. Sloppy T-shirts, jeans, flip-flops, cropped tops, or shorts create the impression that the agency is not serious about its work. Clothes and shoes should be clean and neat, regardless of the dress code. Even on casual days, clothes should exhibit a professional image.

Actions to Avoid
The following are a few suggestions to ensure that employees do not send a negative message to customers by their behavior:

• Employees should not take personal calls while customers are waiting.
• Employees should not continue inter-office conversations while customers are waiting.
• Employees should not “chat” with co-workers in public view.
• If several employees need to discuss work-related issues, the discussion should take place away from public view.
• When customers are waiting for service, employees should not stand around watching; they should pitch in and help, or they should return to their work station if they cannot assist.
• Employees should avoid having food or drink at their workstations. It is rude to eat or drink while waiting on a customer. Also, food and drinks can damage sensitive computer equipment if spilled.
• Employees should keep personal cell phones out of customers’ sight at all times and answer personal calls and text messages only on breaks.
• If an employee is waiting on a customer, the employee should avoid answering a ringing phone until he or she has finished with the customer. If an employee must answer the phone, he or she should put the call on hold and finish with the customer before assisting the person on the phone.

Measuring the Quality of Customer Service
How do we know whether our customer service is good or bad? Agencies may think that they are doing a great job with customer service, but without a measuring tool, inaccurate assumptions may lead to inaccurate conclusions.

One inexpensive method is a comment card or comment sheet. If the card does not require a name or address, the comments are more likely to be honest. It should be easy to use, with boxes to check rather than blanks to complete. Information requested should include what department the customer visited or the reason for the visit; who assisted them if they remember the employee’s name; whether their business was concluded accurately and timely; and last, some indication of the quality of customer service, from poor to excellent.

A second way to gather data on customer service is a follow-up telephone survey. This type of survey is used by credit card companies and mail order businesses to measure customer satisfaction. The customer is asked to answer a few questions using the touch keys on the telephone or verbally with numerical answers. This is a great method to gain immediate feedback on how individual employees are handling telephone inquiries.

Another method is to mail surveys to customers who have made contact.
with the office through phone calls, personal visits, or formal appeals of value. A mailing list can be drawn randomly from the computer records of the agency. Enclosing a stamped, addressed envelope encourages return of the surveys. This process usually costs approximately a dollar per customer queried, a relatively low price for the information.

Regardless of the method that best suits the agency’s situation and budget, managers must test the public’s perception of customer service. Without this knowledge, the agency can be lulled into complacency and fail to make needed adjustments to the customer care program.

Regardless of the method that best suits the agency’s situation and budget, managers must test the public’s perception of customer service. Without this knowledge, the agency can be lulled into complacency and fail to make needed adjustments to the customer care program.

What does a manager do when there are continual complaints about a particular employee? The first step is counseling the employee and providing books, seminars, coaching, and other tools to assist the employee. The next step should be a formal reprimand and, finally, termination if the employee is uncooperative. Failure to take action has the tendency to contaminate the attitude of the entire agency or at least the department in which the uncooperative employee works.

Recognizing Excellent Customer Service
Everyone likes a pat on the back when they do well. When an agency employee does a particularly good job with a difficult taxpayer, he or she should be acknowledged with a verbal pat on the back. Managers who witness a good customer service interchange should compliment the employee as soon as the opportunity is available. Also, peers should compliment one another when they observe excellent customer service. These kinds of supportive comments encourage the continued desire to provide that type of service.

When letters, customer survey cards, e-mails, or verbal contacts are received from taxpayers touting the excellent customer service of an employee, that person should receive credit with a personal note, an announcement during a staff meeting, or a congratulatory interoffice e-mail. The method of praise is best determined by the department culture. A department-wide e-mail or announcement sometimes breeds resentment, so a manager should be cautious and seek continuous feedback from employees.

An agency may want to recognize an employee monthly, quarterly, or annually with a plaque, some time off, or a cash incentive for excellent customer service. These types of awards can also cause some envy and dissension. Care should be taken to ensure that it does not become a popularity contest if employees make the selection. Typically, employees are the best judges of who excels in customer service and should have some input in determining who is recognized. The best feedback on excellent customer service should occur immediately after it happens and be directed to the person who provided the excellent service.

Property Tax Administration Will Never Win the Most Popular Award
Administration of property taxes will never be a popular job, and assessment agencies will never make the list of favorite places to shop. However, assessment agencies can make a difference in the public’s perception by always treating taxpayers with respect, being kind, being helpful, and truly acting like public servants.

This article has explained the importance of excellent customer service and presented some suggestions. I encourage you to talk with your peers and brainstorm together about the kinds of things that can make a difference in your office. You will be amazed by the positive outcome.

References

Richard Petree, began his assessing career with the elected position of County Tax Assessor Collector in 1976. He served two terms and was then named as the first Chief Appraiser of Taylor County. With the exception of a nine-month stint as Chief Appraiser in Travis County in 1988, Petree has remained as the Chief Appraiser of Taylor County.

He also is an independent consultant to appraisal districts assisting them in problem solving.

He has been a member of the IAAO since 1981. He was elected to the Executive Board of IAAO in 2004. He has served on IAAO committees including Nominations, Awards, and Education. In 2010 he was recognized as IAAO Member of the Year.
IAAO provides assistance in the following areas

- **Appraisal Process and Techniques**—guidelines for real and personal property valuation, evaluation of manuals and cost schedules, mapping requisites, data systems, assessment cycle, integrating GIS and CAMA systems, benchmarking

- **General Assessment Administration**—personnel requirements, systems, internal controls and management procedures, determining resource availability, development of RFPs

- **Mapping**—compliance with standards, contractor selection, integration of digital mapping technology

- **Reappraisal Program**—determination of need, method of implementation, determining whether an outside appraisal firm is required, program supervision, remote sensing technology and quality control

- **Personnel**—standards for selection, compensation, training and certification, candidate testing, examination development

- **Public Relations**—outreach programs, satisfaction surveys, streamlining of public access to assessment data

- **Quality Assurance**—assessment standards, ratio studies, jurisdictional revaluation, review of income-producing properties, appeals

- **Record Maintenance**—assessment and tax roll management, transition to a digital environment, quality control

- **Audit**—staffing levels and resources, environmental contamination policies, valuation applications, best practices

- **Tax Policy**—drafting state legislation, defining exemptions and credits, evaluating property tax burden

IAAO does not undertake technical assistance projects in the following areas: reassessment or mass appraisal projects; individual appraisals or assessments; or studies not approved by responsible assessment officials. For those seeking help with an individual appraisal project, IAAO may be able to provide referrals.
Land and property records around the world—many extending back decades and even centuries—are ripe for visualization. These huge reservoirs of trapped data are typically reachable only through text-based forms and limited or extremely arcane queries. This limitation is now beginning to change. The data visualization explosion currently under way in online popular media is about to transform business intelligence for assessing officers and other land records management professionals.

Briefly, data visualization is the transformation of raw data into effectively communicated information through graphical means. This article explores the current state of data visualization and then presents several examples that demonstrate the power of visualization for the assessment professional.

Few data-intense information domains have as much potential for visualization as land records management. And yet, land records management typically falls well behind other domains, primarily because of heavily siloed and often antiquated data storage systems. This landscape is changing rapidly. Powerful new interface and graphics-rendering technologies enable flexible and cost-effective user-designed dashboards.

What was once relegated to complex and marginally effective GIS/CAMA (geographic information system/computer-assisted mass appraisal) systems integration and ad hoc use of charts and graphs in Excel can now be realized through efficient, agile data visualization dashboards tied to production data through simple standardized data connections and Web services. These important changes are grounded in a much broader transformation of the data visualization industry over the past several years and present new opportunities for assessing officers.

The New Era of Data Visualization

Humans have been visualizing data with graphic illustrations for more than six millennia, beginning with the earliest maps and continuing through the technology revolution brought about by digital computing. Only in the last few years, however, has the use of rich interactive data visualization exploded exponentially, primarily due to the confluence of two factors:

1. The sudden explosion of open data introduced by data.gov (a Web site created by the Federal Government to increase public access to high-value, machine-readable data sets generated by the Executive Branch), its United Kingdom counterpart, and other open online data access APIs (application programming interfaces)
2. A rapid advancement in rich graphics-rendering libraries powered by Adobe Flash, Microsoft Silverlight, and Windows Presentation Foundation (WPF), and the new Web standard, HTML5.

Further driving this progress is the ubiquity that follows from enhanced ease of use afforded by these technologies. A noteworthy marker and excellent example of interactive infographics powered by these factors is The New York Times Immigration Explorer, launched in March 2009 (http://www.nytimes.com/interactive/2009/03/10/us/20090310-immigration-explorer.html). A more recent equally impressive example is the American Human Development Project’s Measure of America (http://www.measureofamerica.org/maps/).

Choropleth Maps and Bubble Maps

Both of these examples employ a very popular tool for data visualization: thematic color-ramped symbols, also known
as choropleth maps, in which defined areas are shaded in proportion to some variable. The choropleth map provides an intuitive method for visualizing the variation of a measurement across a geographic region. Choropleths are often misused, however (see http://en.wikipedia.org/wiki/Choropleth_map for an explanation of choropleth maps and their shortcomings). A common error is the use of raw data values to represent magnitude rather than normalized values representing densities. While the pitfalls of choropleth maps are exacerbated by widely ranging region sizes (as is the case with maps of the United States or the World), these issues are often overcome with parcel maps where regions of interest generally have similarly sized polygons.

Geographically referenced magnitude values can often be better represented as bubble maps. This density-versus-magnitude visualization is illustrated in figures 1 and 2. In figure 1 the population density of each county in California is represented as a polygon fill color. The color ramp ranges from very light blue (1 person/sq mi) to a dark blue (100,000/sq mi). Since the range is so large, the legend scale is logarithmic—each vertical line representing an order of magnitude (1, 10, 100, etc.). In figure 2 the population (magnitude, not density) is illustrated with a bubble map. Unconfined by the shapes and sizes of the underlying polygons, bubble maps are much better suited to magnitude measures. Note that figure 2 illustrates another advantage of the bubble map: it can be color-ramped itself, yielding a two-variable symbol. Additionally, bubble maps can be combined with an underlying choropleth, which enables clear and intuitive three-variable maps.

Bubble maps and choropleth maps provide valuable insight into geospatial distributions of values of interest. Of course not all data can be meaningfully
georeferenced, and more classical tools of visualization must be used, such as graphs and charts. Furthermore, even in the case of georeferenced data, additional insight can often be gained by simultaneous visualization of mapped data onto bar charts and histograms. In figure 3 the same owner/renter ratio data is also represented as a bar chart. The combined chart provides both more accurate value interpretation as well as additional distribution information that is not available from the map alone. When these two visualizations (map and chart) are live joined, they can provide very powerful interactive visualization. This live synchronization is implemented in the above-referenced Measure of America visualization.

A powerful live join between the map and chart becomes apparent by clicking on either a bar in the chart or a state on the map. Both the map and chart instantly highlight the selected state, and a third detail view presents additional meaningful detail data visualizations with several chart types. The common key binding the three views together is the selected state. In this scenario, the map (and to a lesser degree, the bar chart) becomes a navigation tool providing quick and easy access to the detail view(s). The live join provides a powerful data exploration tool.

**Dashboards**

The integration of several diverse views bound to a common data set presents new opportunities and challenges for the design and use of live information dashboards. Accelerated by this graphics-rendering and data visualization revolution, the art of effective dashboard design has recently progressed exponentially. As with any graphically rich document, design becomes paramount with infographic dashboards.


Tools such as these are only as good as their ability to enable visual exploration of data. Casual users do not write database queries, yet both of these examples empower them to access a rich query capability—without having to wade through the huge expanse of underlying raw data. It is not unusual for the first-time user experiencing such rich, intuitive and immersive visualization to suddenly experience new insights and significant new questions driving further visual exploration. Questions that would have otherwise been impractical can now be asked, opening avenues for new actionable business intelligence thoroughly
grounded in a fact-based dialog with previously unreachable data.

The above examples demonstrate the way. Bringing this level of information enlightenment into line-of-business applications is the next major—and largely unmet—challenge. To quote Few,

…the business intelligence industry has largely ignored the fact that intelligence resides in human beings, and that information only becomes valuable when it is understood, not just when it’s made available. (Few 2010)

In a recent blog post, Few further explores the state of business intelligence data visualization:

In the 1990s, the data warehousing industry, which had become lackluster due to its many failures and the inability of thought leaders and vendors to tell us anything new and worthwhile, promoted the term business intelligence (BI) as its new rallying cry. It was used as a marketing campaign to rekindle interest in old technologies, but did little to change the course of events. The industry continued to focus on building the infrastructure of data rather than the tools and methods that are needed to actually use data. Until this day the BI industry still focuses on collecting, cleaning, transforming, integrating, storing, and reporting data, but the activities that actually make sense of information and use it to support better decisions have remained behind a wall that they’ve failed to scale and have never seriously tried to scale. For information to be useful, we must explore it, analyze it, communicate it, monitor it, and use it to predict the future, but the BI industry’s attempts to support these activities with few exceptions have been tragically comical. The technology-centric, engineering-oriented perspective and skill set that has allowed the industry to build an information infrastructure is not what’s needed to support data sensemaking. To use the data that we’ve amassed, a human-centric, design-oriented perspective and skill set is needed. (reprinted with permission, Few 2010)

Data Visualization for Assessing Officers

Within powerful dashboards enabled by this new era of visualization, automatic synchronization of diverse data views produces a dynamic matrix of powerful data visualization elements. These views can then provide user-needs-driven layouts in the form of customized task-specific dashboards. One of the available dashboards serving the needs of the assessment industry is the Matrix data visualization application from Colorado CustomWare, Inc. (CCI) as shown in figures 1–8. In figure 4, the current dashboard contains eight synchronized views (four hidden in tab groups):

• A map view—powered by ESRI ArcGIS Server and its new WPF/Silverlight map control—showing a street map, aerial imagery, a parcel boundary layer, and a color-ramped chloropleth map
• A sketch view, powered by Apex Sketch
• Several oblique imagery views powered by Pictometry
• A chart view.

Navigation occurs in a fashion similar to the Measure of America example: powered by a live synchronization, clicking a parcel on the map, a bar on the chart, or a row in the data grid (not shown) instantly synchronizes all the other views.

None of these visualizations is actually new. Persons skilled in the use of tools such as ESRI ArcMap have long been generating similar results. What is new is that today’s technology makes this accessible to a much broader audience and adds instant visualization of up-to-date production data.

Of all the possible data visualizations of land records data, a live map view with graphic symbols is the most popular and quickly becomes the point of focus, exploration, and discovery. Maps employ contrasting symbols to portray graphic differences. These symbols typically differ in size, shape, graytone value, hue, texture, and orientation. Each of these symbol types excels in portraying particular data types. Land and property assessment data are generally best visualized

Figure 4. Example of data visualization application
with simple parcel geometry fills and parcel-centered graduated symbols—much like the chloropleth and bubble maps of figures 1 and 2, respectively.

**Use and Misuse of Chloropleth Maps**

To understand the power of chloropleth maps, as well as their potential for cartographic mischief, consider several variations of the same data set color-ramped onto a consistent selection of parcels. Figure 5 shows color-ramped land value in dollars per square foot over a range from light to dark green. Note that this is a density measure, which avoids some of the pitfalls of the chloropleth map. Apparently no data are available for several parcels (the blue checkered selection layer shows through). Finding unexpected holes in production is a simple but critical benefit of mapped data visualization.

In figure 5, the values range from $3.50 to $30 per square foot. While this is a very diverse neighborhood, this wide range is suspect. The map shows three or four dark (high land value) parcels surrounded by a majority that are much lower in value. This handful of parcels seems to be in unlikely locations—none of them being along the golf course. This suggests a possibility of anomalous variation. By examining the same data viewed as a bar chart (figure 5, inset), it is immediately apparent that the top three or four values are well outside the range of the remaining distribution and are likely data errors or highly questionable valuations. Additionally, these renegade data points serve to compress the remaining valid data into a much smaller range, thus hiding potentially valuable information.

After these suspect properties have been removed and the color ramp has been reapplied, a different picture emerges and new patterns become apparent (figure 6). The parcels along the golf course show a consistently higher value per square foot than the majority of smaller properties to the southeast. But clearly there is another...
curious pattern: a cluster of parcels just east of the golf course shows uniformly higher valuation than those on the golf course. And a quick look at the property details does not seem to justify this anomaly. In this new, higher contrast view, several other parcels emerge as possible renegades, perhaps justifying some additional investigation.

Figure 7 takes this process a step further: only the golf-course parcels are included in the selected set. In the previous two examples, this set of parcels appeared to have identical values, but here there is clearly a dip in values along one end of the street. Although this is a small change—the legend indicates a ramp from only 6.7 to 7.4—is there a story behind the clearly nonrandom pattern?

Up to this point, the chloropleth map—color-ramped parcel fills—has been used exclusively. Assessment analysis of course often relies on multiple variables. With the use of centered, graduated symbols, three or more variables can easily be visualized on one map. Figure 8 shows the same set of parcels with two data visualization themes applied: actual value rendered as a chloropleth, and improvement size and quality as a parcel-centered circle symbol. The size of the circle represents the size of the improvement (an especially appropriate match between data and symbol type).

The color fill of the circle represents five discrete improvement quality values. Together, these effectively and clearly visualize three independent variables per parcel.

Other parcel-centered graduated symbols commonly include diamonds, triangles, and squares but could also include simple small bar graphs. If proper care is taken with layout and transparency, multiple centered symbols can effectively coexist. Additional useful parcel-centered symbols include text labels and status icons (indicating such things as foreclosure or active appeal).

The actual value chloropleth in figure 8 warrants further discussion. In
this case, actual value is a magnitude rather than a density measure. This is getting close to the dangers of possibly spurious maps. Map users and creators should beware of choropleth maps that are based on magnitude but suggest density or concentration. In these situations, viewers are susceptible to making invalid inferences based on polygon size. In most situations, adjacent or nearby parcel polygons being analyzed as a set will tend to be similarly sized—when not, users beware.

**Access to live data viewed through flexible interfaces opens up new opportunities for immersive domain-specific information dashboards—dashboards that will ultimately usher in a new era of data presentation, analysis, defense, and communication for assessing officers.**

An additional consideration is the use of color as a visual variable in choropleths and of other map symbols. Technology advancements such as those mentioned in this article contribute to much of the misuse of color on maps. The inexperienced user is too often tempted to use supersaturated palettes and ineffective hue gradations. With the exception of a few rarefied disciplines among the design and cartographically literate, most map users should not be expected to understand what constitutes an appropriate mapping of data values to symbol colors. The same technologies that exacerbated this problem can and should provide the solution: automated intelligent guidance. Based on the data- and symbol-types at hand, an appropriately culled set of color palettes should be presented to the users as they create new maps.

**Conclusion**

The data visualization examples in this article are but a few of the expansive set of possibilities for effectively visualizing assessment data. While the focus has been primarily on map symbolology, creating and theming charts and graphs presents similarly wide-ranging possibilities for converting raw data into actionable intelligence and defendable decisions. Access to live data viewed through flexible interfaces opens up new opportunities for immersive domain-specific information dashboards—dashboards that will ultimately usher in a new era of data presentation, analysis, defense, and communication for assessing officers.

**References**


Douglas Gennetten is a software UX architect and GIS team lead for CCI (Colorado CustomWare), http://www.coloradocustomware.com.

He is an early adopter of technology, with more than 30 years experience and more than 25 patents in user interface design and consumer imaging, including two pending patents for Matix.

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**Stand Up and Be Recognized by the IAAO Awards Program!**

Help IAAO shine a spotlight on its brightest and most industrious members. The Member Recognition Committee is actively seeking top-notch nominations from around the globe and expects this year’s awards program to showcase the finest examples of excellence by IAAO members. In a year of rising unemployment and lower tax revenues, IAAO members maintain the highest standards of professionalism and quality, and that merits appreciation.

Do you know someone who deserves notice for his or her professional achievements? Has your county office implemented a new appeals process worthy of praise? Does your IAAO chapter or affiliate continue to keep you informed on local issues with an award-worthy newsletter? Did you have an IAAO instructor who made a difference in your career? If you answered YES to any of those questions, then by all means submit a nomination!

Submitting a nomination is not difficult or time-consuming. A single-page summary that details how the nomination fits the specific award criteria is all you need. Keep it simple. Just give IAAO the basic who, what, when, where, and why.

Send the nomination form, along with any supporting documents, to IAAO headquarters. Or e-mail it to weatherford@iaao.org and save the postage. For more information and to download the nomination form, please visit www.iaao.org. All nominations are due May 1, 2011.

The best-kept secret is still a secret. Let the world know about the accomplishments of you and your peers. Submit an award nomination today!
**Change of Ownership**

The reassessment of a shopping center complex held in a family trust was proper under the provisions of California’s Proposition 13. A change of ownership occurred, a state appellate court ruled, when four children inherited their father’s partial interest in the trust. Under Proposition 13 rules, only the children’s interest in the property was reassessed. The portion held by the existing trust beneficiaries retained the Proposition 13 increase limits.

To qualify as a change of ownership, the inheritance of the trust interest needed to meet three criteria. First, there must be a transfer of the present interest in the property. Second, the transfer must include the right to its beneficial use. Third, the value of the property interest must be substantially equal to the value of the fee interest.

The court said the transfer qualified on all three counts. First, the new trust beneficiaries held the present interest in the improvements as well as the land, the court said, because the lease made clear that all improvements must be surrendered in good condition when the lease term ended. That lessees and sub-lessees were responsible for constructing their own improvements and possessed them during their tenancy did not give them the present interest in this property, the court said.

Second, the court reminded that to have a beneficial interest in the property, the trust beneficiaries did not need to possess the legal title to the shopping complex only the equitable title. They also did not need to be in physical possession of the property. The income the trust beneficiaries were entitled to receive from the shopping center lease constituted the beneficial interest in the property, the court said.

Finally, the court held that the prospect of a lifetime of income from the shopping center lease was equivalent to the property’s fee simple value. If the trust had chosen to sell the property as the trustee had argued, the trust beneficiaries would still have had the benefit of a lifetime of earnings from the sale, the court said.

*(Phelps v. Orange County Assessment Appeals Board No. 1, Court of Appeal of California, Fourth District, No. G040428, August 16, 2010)*

**License vs. Lease**

A private restaurant operating in Chicago’s downtown Millennium Park will not be required to pay property taxes. The Illinois Supreme Court has ruled that the restaurant is not taxable because it is operating under a license and not a lease.

Under Illinois law, if a company leases space from a governmental entity, the value of that lease can be taxed. If the company operates under a license, no property tax is due.

The agreement between the restaurant company and the Chicago Park District, the governmental entity that owns and operates the park, provided a building to house a restaurant, a bakery/ice cream parlor, and a retail store. The agreement further included a separate storage facility and an outdoor concession area that the company could use for mobile food and beverage sales.

The company did not have exclusive use of these premises, however. During the winter months, the park district flooded part of the concession area for an ice rink and assigned the retail area to another vendor to serve the rink. Likewise, the restaurant shared the storage space with the park district and this vendor.

The agreement also gave the park district a great deal of say in how the business was operated. For example, the park district had the right to approve menu offerings and any price increases, employee uniform choices, and any use of products that conflicted with a pre-approved list. The agreement further specified that certain “key men” must maintain their involvement with the restaurant operation. These owners also were not permitted to subcontract any aspect of the business operation without the park district’s written permission.

Whether the restaurant was operating under a license or a lease ultimately was a question of possession and control, the supreme court said. “If the contract gives exclusive possession of the premises against all the world, including the owner, it is a lease, but if it merely confers a privilege to occupy the premises under the owner, it is a license,” the court explained.

The agreement constituted a license, the court instructed, because the restaurant business was required to share possession not only with the park district but with another vendor. “The [restaurant owners] ha[ve] no authority to...restrict the public’s use of the premises,” the court stated, “all such authority remains in the hands of the Park District.” That the restaurant operators needed to cede control over many day-to-day business decisions was further evidence of a license, the court said.

*(Millennium Park Joint Venture, LLC v. Houlihan, Supreme Court of the State of Illinois, Docket No. 108923, December 23, 2010)*
General Discussion List—Canvassing

Q. Ellen Reed, Salem, Oregon
This question may have been asked in the past. Has any jurisdiction had success with canvassing industrial areas for personal property? If so, what were the results in adding value to your roll?

A. Lisa Hobart, PPS, Birmingham, Michigan
Our experience is that canvassing has always resulted in significant discovery of personal property. The results vary, of course, depending on the time that has lapsed since the last canvass. In municipalities that have no recollection of conducting a canvass, I have seen results yielding assessment 40 percent or greater than the previous year.

A. C. Allen Tippetts, Salt Lake City, Utah
Canvassing is an essential part of personal property discovery, in my opinion. Our field staff conducts a physical canvass of their assigned areas on a regular basis. While I cannot give you exact numbers on how much the return is, we routinely find businesses in all areas that have escaped assessment, some for a number of years. I can’t imagine assessing personal property without eyes and ears out in the field.

A. Steve Van Sant, Anchorage, Alaska
I certainly agree with what Allen has said, but I also have to say that a good enforcement (audit) program is very helpful as well. In the late 1980s, as the Assessor for the City of Anchorage, I began an aggressive audit program and in two years increased our personal property roll by almost one-third. It certainly more than paid for itself, and my assembly was not reluctant to agree to increase budgeting for more auditors, which had the effect of freeing up my canvassing crew.

General Discussion List—Limited-Service Hotel Operating Expenses

Q. J. Ryan Maddux, Kanab, Utah
We have a hotel that has appealed its value. In the appeal they claim that their operating expenses are 85–99 percent. As I have done some research, I found that for limited-service hotels the national operating expense average is about 67 percent. We are having a hard time getting local information. I hope some others might have some standard expense ratios that they are willing to share. On a side note, because of the lack of income information we value all of our motels and hotels using the cost approach.

A. Allan Booth, Newport, Rhode Island
Ryan, I just left an appeal hearing. The appellant, operator of a 235-room, no national flag hotel, reported ratios of 71.4 percent for 2007, 69.6 percent for 2008, and 72.1 percent for 2009.

A. Eldon Kottwitz, Platte City, Missouri
You can use the Smith Travel Data. Does your jurisdiction have a travel or tourism department? The one here usually gets a quarterly Average Daily Rate (ADR) Report. Also, HVS (Hotel Valuation Services) has guidelines of how an investor sets a value. Utilizing the ADR, depending on what kind of service of hotel, they have a typical range of expenses so that you can set an allowable expense assuming good management.

A. Gregory Lynch, CAE, Ames, Iowa
I have been using a “HOST” Report, which has been published by Smith Travel Research for over 15 years. It costs around $350 and contains data on a variety of types of hotels. The only drawback is that the 2010 report is based on information supplied for 2009, and it isn’t published until the summer of the year. So, when the 2011 report comes out this summer, it will cover information about the 2010 year, which is not very timely when estimating market values for January 1, 2011, but it’s great for defending them when they get around to court actions. I’m assuming your courts act as timely as ours here in Iowa do. The link for ordering the report is shown below: [see original AssessorNET post for actual link].

A. Larry Mackereth, CAE, Fairfax, Virginia
The Web site for Smith Travel is [see original AssessorNET post for actual link]. Click on the products tab, and at the bottom of the page is a link to Profitability/Host reports. The price is $375–$500, and there is a sample of the product on the Web site. They have not yet released the 2010 study, which would be based on 2009 data. I think the updates come out in May, but they could tell you if you give them a call. Good luck.

A. Craig Larson, Durango, Colorado
We use “Trends” from PKF Hospitality Research, and it runs about $350 also. It would be good to see how the two services compare, but in any case national adjusted by resort versus convention, then by large city, helps keep valuation relatively consistent.

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

Iceland
Ingi Finnsson

Northern Ireland, United Kingdom
Paul Boylan
Patrick Bradley
Dave Collins
Stephen Halliday
Susan Henderson
Crawford Kelso
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For a membership application, visit http://www.iaao.org/ and click on Membership

Executive Board Increases IAAO Professional Designation Recertification Requirements

The IAAO Executive Board made changes to the professional designation recertification requirements at its November 2008 meeting. The requirement of 50 credit hours (tested or untested) for professional designation recertification every 5 years has been increased to 70 credit hours according to the following schedule.

The Professional Designations Subcommittee proposed the following plan that allows the new requirements to be phased in gradually over the next five years. This plan was approved by the Executive Board:

1. For designees whose recertification cycle ends 12/31/2009, the requirement is 54 hours of qualifying continuing education;
2. For designees whose recertification cycle ends 12/31/2010, the requirement is 58 hours of qualifying continuing education;
3. For designees whose recertification cycle ends 12/31/2011, the requirement is 62 hours of qualifying continuing education;
4. For designees whose recertification cycle ends 12/31/2012, the requirement is 66 hours of qualifying continuing education; and
5. For designees whose recertification cycle ends 12/31/2013, the requirement is 70 hours of qualifying continuing education.

The phase-in plan is based on changing the education requirement per year from 10 hours to 14 hours beginning January 1, 2009.

For more information contact Wanda Musick Witthar, witthar@iaao.org.
budgeting issues that could prevent you from attending an IAAO educational event or a conference? If you answered yes, I strongly encourage you to visit the Scholarships Web page for information on the many financial scholarships IAAO has to offer.

Each year at the annual conference, IAAO recognizes individuals and organizations and presents awards for their achievements in the property taxation and assessment administration profession. Awards are presented for research and development, technical expertise, public information, and featured articles in *Fair & Equitable* and the *Journal of Property Tax Assessment & Administration*, just to name a few. The deadline for Awards & Recognition nominations is May 1, 2011. For more information, see page 17 of this issue, or visit the home page of the IAAO Web site.

In case you have not seen the announcement, the results of the 2010 Property Tax Assessment Policies and Practices Survey are now available. The results are published in Volume 7, Issue 4 of JPTAA, and the article and raw survey data are also accessible online from the IAAO home page.

Please take a moment to review Past President Bill Carroll’s 2010 Annual Report, included in this issue on pages 23–28. It highlights the many accomplishments of the past year that set the stage for continued success in 2011.

All the best,

*Bruce Woodzell*

**Pun of the month:** I’m reading a new book about anti-gravity. It’s impossible to put down.

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<td>Executive Board Meeting</td>
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<td>IAAO 78th Annual International Conference on Assessment Administration</td>
<td>Kansas City, MO</td>
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IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

Application forms are available on the IAAO Web site at www.iaao.org in the Scholarships menu. Please download the application forms prior to contacting staff.

IAAO Scholarship Fund
The IAAO Executive Board has established a Scholarship Fund for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to:
- Attend IAAO educational activities
- Attend the IAAO annual conference
- Attain an IAAO professional designation
- Perform research

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

Barbara Brunner Scholarship Fund
Funding provides registration scholarships for members to attend the annual conference (administered by the IAAO Scholarship Committee).

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

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

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

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

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

Consider a Donation To IAAO
For more information contact Angela Blazevic, AAS, Director of Administration, Blazevic@iaao.org, 816/701-8123 or go to the IAAO Web site for information about specific funds.

IAAO is a nonprofit 501(c)(3) educational association. Contributions are generally tax deductible. Check with your tax advisor.
Message from 2010 President Bill Carroll

Dear IAAO Members,

I am pleased to share with you my annual report for 2010. It was a year of great accomplishments of which IAAO members can be proud. We continue to be successful in the face of significant economic challenges. The efforts of IAAO to rebuild itself over the past seven years have paid off and will continue to do so in the future.

IAAO members have the commitment and desire to serve the common good of all our members. It is my privilege and honor to be a part of this outstanding group of people.

I am reluctant to focus on any one particular accomplishment in 2010, for fear of detracting from the rest, but I feel compelled to highlight one in particular. When we paid off the 20-year mortgage on the IAAO headquarters building in 5½ years, it was a marvelous feat that set the stage for continued success in the future. This accomplishment ensures that IAAO will continue to guide its own path, and maintain fiscal responsibility, as it advances into the future.

Beyond this major accomplishment, I am especially proud of improvements to the IAAO education curriculum. We have followed our plan to revitalize our courses and textbooks so they are current and relevant to IAAO members. A step forward has been the integration of online education into our core curriculum. This major achievement will be expanded in the coming year.

One accomplishment that is near and dear to my heart is the successful activity of the 2010 Special International Committee. We have worked hard this past year to make the “International” in our name more meaningful. With the help of this committee, we have made great strides to expand the presence of IAAO in the international arena.

Another special committee, on Chapters and Affiliates, continued the efforts of IAAO to increase and expand our involvement with these important organizations by recommending ways to improve communication between them and the IAAO leadership and involve them more formally in the infrastructure of IAAO.

Finally, Property Assessment Valuation, 3rd ed., published in 2010, provides an updated resource to support newly revised IAAO course offerings. This textbook, along with the education curriculum, is a key part of the core knowledge of IAAO.

Be sure to read about the many additional accomplishments highlighted in this report. I thank the 2010 IAAO Executive Board, IAAO committee volunteers, IAAO staff, and the members of IAAO for all their contributions that made 2010 a success.

In closing, I would like to emphasize my belief that IAAO is on the right path to remain relevant to its members and will continue to provide service at the highest levels both now and in the future.

With Kindest Regards,

Bill Carroll

Mission

The mission of IAAO is to promote innovation and excellence in property appraisal, assessment administration, and property tax policy through professional development, education, research, and technical assistance.

Vision

IAAO will be the internationally recognized leader and preeminent source for innovation, education and research in property appraisal, assessment administration and property tax policy.


• IAAO pays off its 20-year mortgage in 5½ years and holds a mortgage burning at Leadership Days.

• The 76th Annual International Conference on Assessment Administration is held in Orlando, Florida. Representatives come from 53 U.S. states and Canadian provinces and 11 countries. Participants take advantage of 57 educational sessions and abundant networking opportunities.

• The 31st annual Legal Seminar is held in Chicago, Illinois. The event focuses on the unique perspective of those involved in the legal aspects of assessment and valuation. The event covers effective representation, unique valuation problems, and public policy and ethics. Attendance reaches a four-year high.

• The Preparation and Trial of the Property Tax Assessment Appeal Seminar is held in Kansas City, Missouri. This biannual event provides a mock-trial experience. The 2010 proceeding focuses on mixed-use commercial property.

• The GIS/CAMA Technologies Conference is held in partnership with the Urban and Regional Information Systems Association (URISA). More than 300 IAAO and URISA members attend the event in Little Rock, Arkansas.

• Rising Above a Falling Market, 2010 Commercial Real Estate Symposium, is held in Washington, D.C., in partnership with the Royal Institution of Chartered Surveyors (RICS) Americas. The event provides forecasting information and tactical recommendations for understanding market influences on commercial real property.

• The Executive Board focuses on international presence and effectiveness. IAAO develops direction for increasing international participation and institutional knowledge.

• China is in the midst of property tax system reform. IAAO President Bill Carroll gives a keynote speech at a conference in Beijing.

• IAAO enters into an agreement with the Korean Board of Appraisers (KAB) to translate IAAO technical standards and the IAAO Glossary into Korean for distribution in that country.

• IAAO makes the Uniform Standards of Professional Appraisal Practice (USPAP) available free to members as a downloadable e-book.

• Property Assessment Valuation, 3rd ed., is published. This marks a huge step in a multiphase project to rewrite the entire core educational curriculum.

• A Communications Practices Survey is completed, and best practice recommendations are made available.

• An Assessed Value Cap Overview is published. This white paper explains the unintended consequences of assessed value caps.

• Results of the Property Tax Assessment Policies and Practices (PTAPP) Survey are reported. The study provides comparative benchmark data from U.S. states and Canadian provinces.

• Four revised technical standards and one completely new standard are approved and made available. These include the Standard on Ratio Studies, Standard on Public Relations, Standard on Property Tax Policy, Standard on Oversight Agency Responsibilities, and the all-new Standard on Verification and Adjustment of Sales.

• The Academic Partnership Program is launched to encourage joint research with academicians. A Cornell University student receives the first grant.

• The IAAO develops two new online subject guides on public relations and one on wind energy.

• IAAO begins providing Webinars as an alternative educational opportunity and member benefit. Three Webinars are offered: Electronic Payment Processing, Complex Property Valuation—Hotels and Drugstores, and the first Quarterly Market Update with Peter Korpacz.

• Two new online courses, Commercial Case Study Review and SPSS for Appraisers, are made available providing affordable, self-paced education opportunities.

• A special Chapters and Affiliates Committee initiative is approved by the Executive Board. IAAO moves to formalize and strengthen relationships.
I AA O by the Numbers

- 7,326 members and a retention rate of 94.1 percent
- 5,270 students participate in an IAAO course, workshop, or one-day forum
- 2,501 articles are downloaded from Library-Link catalog by members
- 999 attendees register for the IAAO annual conference
- 621 new materials are added to the library catalog
- 228 students take one of IAAO’s new online courses
- 135 attendees participate in the Legal Seminar
- 96 candidates are accepted into the Professional Designation Program
- 28 chapters and 52 affiliates are extensions of IAAO
- 25 countries have an IAAO presence
- 2 jurisdictions meet the rigorous requirements for the Certificate of Excellence self-assessment program

What motivates me to be involved with IAAO? My involvement with IAAO has no doubt contributed to several career-advancing opportunities for me. At this stage I want to encourage others to pursue their own career goals. Being involved with the Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee allows me to do so. Seeing others achieve their goals in assessment and appraisal motivates me, and IAAO is the place to see that happen.

Kirk Boone, PPS, Tax Management Associates, Inc.

What motivate me to be involved with IAAO? I am motivated by the professionalism that exudes from every pore of IAAO and the IAAO members with whom I have been privileged to communicate and work. I am always impressed with the sincerity and profound degree of concern that so many members express with regard to issues in our field—no matter how obscure they seem at first. This motivates me to want to be a part of the process, contributing to the debate and listening to the discourse.

Alan S. Dornfest, AAS, Idaho State Tax Commission

What motivates me to be involved with IAAO? My involvement with IAAO has no doubt contributed to several career-advancing opportunities for me. At this stage I want to encourage others to pursue their own career goals. Being involved with the Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee allows me to do so. Seeing others achieve their goals in assessment and appraisal motivates me, and IAAO is the place to see that happen.

Kirk Boone, PPS, Tax Management Associates, Inc.

Wishing you great success in 2011,

Lisa Daniels

REPORT OF THE EXECUTIVE DIRECTOR

It was Joseph P. Kennedy who said, “When the going gets tough, the tough get going.” I think that must be the mantra for the current financial position of IAAO. We’re pleased to again end the fiscal year in the black, in spite of bleak economic times all around, and perhaps especially in local governments. Our revenues were down this past year, but so were our expenses, by the same 6 percent. Attendance at our annual conference was down only slightly, and we felt blessed to have the support of our sponsors and exhibitors to help bolster our conference income and offset the rising costs of conducting such meetings. While we had fewer students in the classroom, we had a surge in students seeking online courses, and we will focus even more attention there in the coming months and years. It was tough to recruit new members when budgets are so tight, but we proudly held on to most of the members we already had with a 94.1 percent retention rate; a rate to be envied among our peers. We continue to keep costs as low as possible with no increase in dues or conference registration fees for many years. One of the most notable highlights of the year was the paying off of our 20-year mortgage in only 5½ years. This will help our bottom line considerably and stands as a testament to a dedicated membership. The biggest personal highlight of 2010 is to simply have the support of such wonderful members and partners, and the continued loyalty of a talented staff.

Wishing you great success in 2011,
What motivates me to be involved with IAAO? I think my original interest in joining IAAO 30 years ago was education. Our state tax department sponsored IAAO courses every year, and it was a great way to follow a pathway to professionalism in the field of Property Valuation and Tax Policy. Today IAAO still provides first-class courses, workshops, and one-day forums to help assessors maintain their professional edge.

Beyond education, IAAO provides access to a growing library of resources on numerous assessment-related topics, and provides access to well-thought-out technical standards to assist us on a daily basis.

IAAO is truly the preeminent source for all things assessment and tax policy related.

Wendel Ingram, Salem, Virginia

What motivates me to be involved with IAAO? The reason I joined IAAO was that the organization offers a way to make me more of a professional. I have found IAAO to be a way to share ideas with other appraisers who sometimes have a better way to do our job. Having access to the library is must for me. Having a professional designation helps me in dealing with a great number of other professionals in my everyday job.

Roy Rumfelt, CAE, Hamilton County, Tennessee
What motivates me to be involved with IAAO is the satisfaction of collaborating with others. There is always something to learn and ways to improve. I find IAAO members, education sessions, and committee membership a great resource for learning.

Tina Morton, Travis County, Texas
2010 Committee Chairs

Ad Hoc Committees or Task Forces
Chapters and Affiliates
William G. Effertz
Compensation
Bruce M. Woodzell
International
Richard R. Almy

Appointed Representatives
Association of Appraiser Regulatory Officials
Guilford W. Bulman, CAE
Coalition of Geospatial Organizations
J. Mark Dupree, CMS
National Association of Counties
Joshua G. Wilson
The Appraisal Foundation Board of Trustees
Robert Latham Harris, CAE

Special Committees
Councils and Sections
Robert M. Boley, AAS
Local Host
David Johnson
Katrina Scarborough
Nominating
Josephine Lim, Ph.D.
Scholarship
Richard H. Hoffman, CAE

Standing Committees
Associate Member
JoAnn F. Pierson
Audit
William A. Rodda, CAE, RES
Budget
Bruce M. Woodzell
Communications
David M. McMullen
Conference Content
Marion R. Johnson, CAE
Ethics
Robert Schultze, CAE
Legal
Thomas A. Jaconetty, Esq
Member Recognition
Rande R. Chmura
Member Services
Paul A. Welcome, CAE
Planning and Rules
Carol N. Kuehn
Professional Development
James F. Todora, CAE
Research
August Dettbarn
Technical Assistance
Peter L. Davis
Technical Standards
Joseph P. Hapgood, CAE
USPAP and Appraiser Regulatory Advisory
Guilford W. Bulman, CAE

Subcommittees
Computer Assisted Appraisal Section
Danielle Simpson
Education
Barry D. Couch, CAE
Instructor Relations
Robert P. Graham, II, AAS
Mapping and GIS Section
William B. Wetzel

Metropolitan Jurisdiction Council
Alfonso Sarro, AAS
Past Presidents Council
Wayne N. Trout
Personal Property Section
Phillip D. Wade
Professional Designations
Heather Drake, CAE, RES
Public Utility Section
Jeff Amburgey
State and Provincial Council
Faye Tate-Hansburg
Tax Collector Section
Kimberly H. Simpson

Trusts
Friends of the Paul V. Corusy Library Trust
Anthony R. Hagenstein, CAE
Jeff Hunt, CAE Memorial Candidates Trust
Kirk F. Boone, PPS
Timothy N. Hagemann Memorial Membership Trust
Elysa K. Lovelady
Now is a good time to explore the IAAO Web site.

Log in to Receive Full Member Benefits
Why not have the tools you need within easy reach? Look on the home page upper right to see tools members use frequently. Just click on the following icons to access services:

AssessorNET discussion forum gives you access to experts in the field. Get answers from experienced members.

Reference Desk online resource offers information for both members and nonmembers. It includes LibraryLink indexed catalog with direct links to IAAO articles, books, journals, state documents, international documents, conference proceedings, and other select articles.

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

Member Lookup allows you to find IAAO member contact information.

Marketplace
Now it’s easier than ever to order from IAAO!

What’s New
Look under Education for eight online courses, available in the Marketplace. This area is frequently updated with current information.

Other Useful Information
Use Quick Links to find content fast. Under Education check out the IAAO Course Calendar for the latest offerings by location and course number. Visit Meetings to find educational seminars and conferences. Click on Job Opportunities, a very popular page on the site. The Vendor and Consultants Directory is “The Source” for professional vendors and consultants. The IAAO Web site is updated frequently. Send comments and suggestions to headquarters@iaao.org.
Each year the annual conference Local Host Committee (LHC) plans a volunteer activity or event for attendees to support a local charity. For those of us fortunate enough to participate in IAAO conferences, it provides a way to give back to those who are less fortunate.

For the 2011 conference, the Arizona LHC selected Lodestar Day Resource Center (LDRC, www.lodestardrc.org) as a recipient of conference attendee volunteer efforts. LDRC is a facility that provides critical services to the homeless.

The LHC plans to collect basic-needs items such as soap, shampoo, toothbrushes, and toothpaste that are needed by LDRC to provide basic support services.

**More about the Lodestar Day Resource Center**

In December 2010, LDRC Executive Director Jessica Berg took a group of LHC members on an hour-long tour of the Lodestar campus. The services that LDRC provides at this one location are impressive to say the least. It could be called a one-stop resource for the homeless.

The LDRC first opened on what is called the Human Services Campus in November 2005. This nonprofit entity in downtown Phoenix combines the resources of more than a dozen key agencies and multiple volunteer organizations that provide solutions to homelessness.

Referred to as the “hub” of the Campus, the LDRC welcomes clients and serves as a gateway to provide access to an extensive array of human services. These services begin the transformation from crisis to stability and self-sufficiency.

The mission of LDRC is to provide a safe, engaging, holistic community that empowers people to end their homelessness and create positive, long-term life changes.

Through the collaborative approach of the LDRC, clients have access to public restrooms, hydration, a post office, phones, housing assistance, employment services, government benefit eligibility, substance use counseling, 12-step groups, mental health services, identification services, GED and computer tutoring, art, yoga, theater, poetry, and other holistic programming.
Comprising more than ten different supporting agencies, the LDRC serves more than 3,400 individuals every year.

Public and private partnerships are the backbone of the LDRC project—successes are a result of the cooperative work of the many compassionate, progressive visionaries in the Valley of the Sun community. They strive to embody social change through true collaboration. They promise clients and the community that they will always be open to new partnerships, new ways of thinking, new programs, and new solutions. LDRC empowers clients, staff, and community to end homelessness.

The LDRC is a primary partner with Valley of the Sun United Way.

**Just B Just Program**

Lodestar, with the assistance of the LHC, plans to sell a variety of bath and beauty products—primarily natural soaps and lotions—at the annual conference. Proceeds from the sale of these products will support LDRC programs and homeless clients.

These products are made available through an LDRC-sponsored program called Just B Just (www.justbbjust.com). The program teaches basic business skills to LDRC clients.

The Just B program is a social enterprise that teaches LDRC clients and former clients all aspects of running a business, such as manufacturing, packaging, inventory, sales, marketing, vendor relations, and strategic planning. Through the Just B program, homeless individuals can gain life skills, education, training, and employment.

The program is similar to an apprenticeship. Under the guidance of a paid professional staff expert, participants are wholly responsible for managing the day-to-day operations of the Just B enterprise. From taking inventory to packaging soap and managing the Web site, the participants gain valuable job skills that carry over into future endeavors.

Just B currently provides five hours of job training a week to its members, employees, with almost 4,000 hours of total training provided since the inception of the program. In addition, Just B has sold more than 7,000 bars of its natural soap product to date.

**Enrichment Programs**

In addition to more traditional services, the LDRC offers a myriad of enrichment opportunities.

“Rhythm of Life” is a series of art and music programs that provide LDRC clients with the opportunity to engage in self-discovery through personal expression. Research has shown that arts programming helps build confidence, relieves stress, nurtures self-esteem, and opens doors to opportunities otherwise forgotten.

Current programming includes:

- Beginning and intermediate art workshops utilizing all mediums
- Writing workshop
- Musical instrument rentals
- Ballroom dancing classes, culminating in a field trip to a local ballroom dance venue.

**Housing Transition Program**

The LDRC Housing Transition Program assists clients in locating affordable housing, provides financial assistance with move-in costs, and offers follow-up services for homeless clients transitioning into housing. All potential clients attend a Housing Readiness Class prior to placement.

Services include the following:

- Regular monthly follow-up by a case manager
- Household items assistance
- Emergency food box referrals
- Referrals to community agencies for additional social service supports
- Mediation with landlords
- Eviction prevention
- Provision of basic life skills classes
- Publication of a client newsletter
- Organizing social events to develop additional community supports.

The Just B Just program teaches transferrable job skills to homeless people.
Currently, over 75 percent of those who go through the program are still in their housing after one year.

**LDRC Education Programs**
The Transformational Learning Center (TLC) provides a comfortable living room-type atmosphere where clients can engage in learning activities. Clients can read, play chess, complete a crossword, be inspired, and renew hope. In addition to a library, the TLC offers:

- Tutoring
- GED instruction
- Film documentaries
- Book club discussions
- Computer classes
- Typing instruction
- Chess club
- Creative writing
- Goal setting.

**Other Supporting Programs**

**New Arid Club**
The New Arid Club is a peer-driven, volunteer-run program for homeless persons who wish to remain sober. The program provides a support community and a variety of services necessary to help clients maintain a sober lifestyle and build skills that can be used to become self-sufficient.

**Madison Street Veterans Association**
An affiliated organization that operates under the umbrella of the LDRC is the Madison Street Veterans Association (MSVA). This is a peer-run organization of homeless and formerly homeless veterans offering personal, individualized basic resources, a sense of community, and advocacy for all veterans.

MSVA began with just a few veterans overseeing a section of beds inside the CASS Men’s Outreach Shelter—an emergency shelter adjacent to the Human Services Campus. These men offered other veterans support and guidance during their stay at the shelter. After seeing the benefits of this peer support program, the MSVA formally organized its structure.

In the spring of 2008, MSVA began operating an Outreach Center at the Andre House. The Outreach Center is open seven days a week and offers the following programs and services:

- Computer lab
- Computer classes
- Bicycle lending
- Valley Metro bus passes
- Assistance with opening VA claims and upgrading existing claims
- Initiation of paperwork to enroll at the Phoenix VA Hospital
- Transportation to VA Regional Office and VA Hospital
- Assistance with DD-214 applications.

In the spring of 2010, MSVA opened a 50-bed peer-run transitional housing facility for veterans. The MANA House (for the branches of the armed forces: Marines—Army—Navy—Air Force) is believed to be the first facility of its kind in the country—run completely by and for formerly homeless veterans.

**Earn a Bike Program**
The Earn a Bike (EAB) Program is designed to assist individuals in earning a bicycle for transportation to and from work, doctor appointments, interviews, and so on. Individuals staying at the Human Services Campus, utilizing LDRC services, or accessing partner agencies are eligible to earn a bike. Participants in the EAB program complete 10 hours of volunteer work in the co-op to earn their bike.

**Open Shop**
Four days a week, Dragon’s Bikes offers Open Shop. During these times, anyone may access the Bike Shop and utilize the tools, purchase parts, or buy bicycles, all with the assistance of the bicycle mechanic.

**You Can Contribute**
More information and specifics about what conference attendees can do to support this important program will be presented in future issues of F&E.

Start thinking about what basic needs items, such as soap, shampoo, toothbrushes, and toothpaste, you can contribute to support this worthwhile charity effort.

Lodestar Day Resource Center
1125 West Jackson
Phoenix AZ 85007
(602) 393-9930
Info@LodestarDRC.org
www.LodestarDRC.org

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**Local Host Committee member Diane Skidmore reading F&E at the LDRC facility.**
Valuation of Skilled Nursing Facilities

presented by Kevin Bradshaw, CAE
Noon–2:00 pm CST, March 23, 2011

Valuation of skilled nursing facilities (SNF) offers a unique appraisal challenge. They are almost always owner operated but are bought and sold for their ability to generate income. For this reason it becomes necessary to use the operational or “going concern” income and expenses in the income capitalization approach, much the same as in hotel-motel valuation.

This Webinar will illustrate the development of an income capitalization approach for skilled nursing facilities using practical examples. The cost and sales approaches will also be discussed and reviewed.

CALL FOR PRESENTERS

IAAO is looking for presenters and topic proposals for its Innovation & Excellence Webinar Series. Topics should be extensive enough to be adapted into a 2-hour Webinar presentation and of sufficient quality to be eligible for continuing education credits. Send inquiries and proposals to parrish@iaao.org or call 800/616-4226 X 8101.

2011 WEBINAR CALENDAR

Quarterly Market Update
presented by Peter Korpacz
1:00–3:00 pm CDT, May 18, 2011

The Valuation of Warehouses
presented by Kevin Bokoske
Noon–2:00 pm CDT, June 15, 2011

How Tax Collectors Can Claim the Unclaimed
presented by Lorie Domnas
Noon–2:00 pm CDT, July 13, 2011

Residential Properties Market Update
presented by John Burns
1:00–3:00 pm CDT, August 17, 2011

The Valuation of Mall Department Stores
presented by Greg Lafakis CAE and Joseph Ryan
Noon–2:00 pm CDT, October 19, 2011

Quarterly Market Update
presented by Peter Korpacz
1:00–3:00 pm CST, November 16, 2011

The Role of the Valuation Witness in the Assessment Appeal Process
Greg Lafakis CAE and Ellen Berkshire
Noon–2:00 pm CST, December 14, 2011

Register at www.iaao.org

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Course 859: SPSS for Appraisers

Available now @ www.iaao.org/store
Executive Board Meeting in Kansas City
The IAAO Executive Board held its first meeting of 2011 on January 21–22. One of the first orders of business was to swear in newly elected board members, as shown in the photos below. See “From the President” on page 2 for highlights of the meeting.

Newly elected board members and officers take the oath of office at the first 2011 board meeting.

Pictured (l to r) President Bruce Woodzell, James Weaver, CAE, AAS, President-Elect Debra Asbury, David McMullen, Randy Ripperger, CAE, and Vice President Rob Turner.

Fundamentals of Tax Policy
(Member $60, Nonmembers $75)
Fundamentals of Tax Policy explores the concepts and philosophy of taxation, the underlying systems for taxation, and the effects of taxation, thus offering insight into current tax policy debates.

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

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

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

Property Assessment Valuation, 3rd ed.
Property Assessment Valuation, 3rd edition, is an introductory text on assessment administration and property appraisal principles for assessment purposes. The 3rd edition contains substantial updates on mapping, highest and best use, and personal property assessment.


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

Members $55, Nonmembers $65
Janice (Jan) A. Healey, 72, of Lisbon, Maine, and Sun City Center, Fla., passed away on Friday, January 21, 2011. Her son, William H. Healey, Jr., a current IAAO member, serves on the Membership Services Committee and is an IAAO Representative. He is the Assessor for the Town of Cumberland, Maine.

Janice Healey was an active member of the Maine Association of Assessing Officers, an Affiliate of IAAO. She began in the profession in 1973 working for United Appraisal. She went on to work for several cities and retired from the Town of Winthrop, Maine, in 2006. She then spent time doing independent real estate appraisals. She was admired for her character and work ethic, and was known for a willingness to help fellow assessors.

Healey is survived by her husband, William, four children, six grandchildren, and three great-grandchildren. A funeral service was held at Holy Family Church in Lewiston, Maine, on Friday, January 28, 2011. Donations, condolences and a photo tribute may be accessed online at www.albert-burpee.com.

Dennis R. Albers, CMS


Albers joined IAAO in 1991 and was dedicated to the association and to encouraging professionalism in his peers. He earned the Cadastral Mapping Specialist (CMS) designation, served on several committees, and was an IAAO Senior Specialty Instructor who taught mapping and GIS courses and workshops. He was also an active member of the Kansas Association of Mappers, an Affiliate of IAAO.

Albers spent 24 years working with mapping and GIS for Douglas County, Kan., and had recently been promoted to the position of GIS Director. He was a veteran of the United States Air Force and a graduate of the University of Kansas.

Known as a genuinely kind and helpful person, Albers was well-respected by colleagues and friends. His concern for others played an important role in his personal life, and he was a founding member of JumpStart Sudan, a Christian nonprofit organization that provides humanitarian aid to the village of Akon, Sudan. He traveled to Africa in 2005 to spend time in Sudan and had hoped to return someday.

Albers is survived by his wife, Christine, and two sons, as well as his mother, a sister, and a brother. A funeral service was held on Friday, Feb. 11, 2011, in Olathe, Kan., at Indian Creek Community Church. Memorial contributions can be made to JumpStart Sudan, PO Box 4471, Olathe, KS 66063-4471 or by visiting www.jumpstartsudan.org/help.
Edgar Clodfelter has been involved in the assessment field for 28 years and has been a member of IAAO for 22 years. He has worked at the state and local levels in Vermont as well as for Sigma Systems Technology as a valuation specialist for several years, with training and marketing responsibilities. This year, Clodfelter celebrates the 20th anniversary of starting his own mass appraisal business.

A highlight he recalls is publishing an article through IAAO, “Collecting Parcel Data on Handheld Computers,” which appeared in the April 2006 issue of *Fair and Equitable*. He says, “I was also honored to present part of the paper at the IAAO conference in Milwaukee.”

He cites his affiliations with his local, regional, and international associations—Vermont Assessors and Listers Association, Northeast Regional Association of Assessing Officers, and IAAO—as key components of his success.

When he is out of the office, he is on the court. Clodfelter has served as a basketball official—officiating high school and college basketball games—for 28 years. He is the past president of the International Association of Approved Basketball Officials (IAABO) Vermont IAABO 105 (2004) and has trained and certified new officials in central Vermont for the past 13 years. He has been a member of the College Basketball Officials Association (CBOA) for 21 years and has worked more than 20 Vermont High School State Finals and numerous collegiate conference tournaments and even a couple NCAA Division II and III tournament games.

Clodfelter and his wife of 30 years, Lorry, enjoy traveling to see their daughters in Fort Mill, North Carolina and watching their oldest daughter coach lacrosse. She is an assistant coach at Pfeiffer University, North Carolina.
Property Tax Credits
Property tax credit bill may help seniors
(published February 17, 2011)
by Jared Hunt, Daily Mail Capitol Reporter
Article discusses West Virginia House Bill 2949, which proposes to consolidate and simplify four property tax relief programs for seniors.
For more information, go to:
http://www.dailymail.com/News/201102161208

Statewide School Tax
GOP senator floats idea of statewide school tax
(published February 15, 2011)
by staff of statesman.com
News report about a proposal by Texas Sen. Robert Duncan to collect a statewide property tax in lieu of a local school property tax in Senate subcommittee meeting on school finances.
For more information, go to:

State Economic Bill
Realtors: Ariz. tax package threatens home rebates
(published February 15, 2011)
by Paul Davenport, Associated Press
Article discusses an Arizona economic development bill that includes property and income tax cuts for corporations but eliminates eligibility for a homeowners’ rebate unless it is a primary residence.
For more information, go to:

Arizona Legislature approves business tax package
(published February 17, 2011)
by Paul Davenport, The Associated Press
Article discusses approval of Arizona economic bill by the Arizona Legislature. Aspects of the bill include reductions in corporate taxes to attract new development and create jobs. The bill also includes a property tax rebate for residential homeowners.
For more information, go to:

Personal Property Tax
Bill to phase out Colorado business personal-property tax dies in committee
(published February 18, 2011)
by Lynn Bartels, The Denver Post
Article discusses attempts to eliminate business personal property tax, which could discourage the creation of jobs. The flipside is that removal of the tax negatively affects school funding.
For more information, go to:
http://www.denverpost.com/legislature/ci_17418777

International
Unique codes for property tax payment
(published February 15, 2011)
by HT Correspondent, Hindustan Times
Notice discusses the use of unique property identification codes (UPICs) to prevent defaults on paying property taxes in New Delhi, the capital city of India.
For more information, go to:

Latvia may lift property tax in 2012 budget, Latvijas Avize says
(published February 18, 2011)
by Aaron Eglitis, Bloomberg
Brief report speculates on possibility of increases to real estate tax in Latvia.
For more information, go to:

Increasing Revenue
New ND tax forecast estimates $47M revenue growth
(published February 14, 2011)
by Dale Wetzel, The Associated Press
Article discusses increases in statewide revenue for North Dakota and plans to review possible spending increases, reduction in corporate income taxes, and local property tax subsidies. The article reflects a positive outlook on the economy of North Dakota.
For more information, go to:
Committee Reports

Technical Standards Committee
Alan Dornfest, AAS, Chair
Doug Warr, AAS; Mary Reavey; Robert Gloudemans; Bill Marchand; Dennis Deegear; Chris Bennett, Staff Liaison

The Technical Standards committee launched the 2011 Ratio Study Practices Survey on February 22, 2011. The survey was sent to ratio study practitioners at the provincial and state levels in Canada and the United States. Results of the survey will be compiled beginning in March, and preliminary results will be presented at the annual conference in Phoenix, Arizona. The survey was last conducted in 2008, with results published in 2009.

The committee will meet in Kansas City March 10–12 to review the survey results and work on five technical standards that are being revised. The committee will also respond to a request by the Executive Board to evaluate the need for a parcel data standard.

Conference Content Committee
Kim Lauffer, RES, Chair
Colleen Keene; Rick Kuehler; Ralph Di Febo, CAE, RES; Ken Voss, CAE; Lou Newman, RES; Marion Johnson, CAE; Marty Marshall, Board Liaison; Leann Ritter, Staff Liaison

The Conference Content Committee met prior to IAAO Leadership Days, at IAAO headquarters, in order to meet abstract selection deadlines.

After careful review and planning, the committee selected eight Educational Tracks as follows:

- Commercial Property Appraisal
- Personal Property Appraisal
- Residential Appraisal Issues
- Tax Policy and Appraisal Standards
- Technology
- Personal Development
- Management
- IAAO Spanning the Globe

Track managers were assigned, and track descriptions were written. Selected abstracts were assigned session dates and times. Descriptions for each session were written, and a conference plenary session was selected.

The Conference Content Committee thanks everyone who submitted abstracts. The committee members look forward to everyone at the IAAO 2011 International Conference on Assessment Administration in Phoenix, Arizona, September 18–21, 2011.

Calendar of Events

Central Washington Chapter of IAAO
Spring Conference
April 7, 2011
Walla Walla, Washington
www.x

Florida Chapter of IAAO
Annual Seminar/Conference
April 19–23, 2011
Jacksonville, Florida
www.fciaao.org/events

International Property Tax Institute
14th Annual Conference
May 10–11, 2011
Dublin, Ireland
http://www.ipti.org/events/annual-conference

Northeastern Regional Association of Assessing Officers (NRAAO)
2011 Conference
May 15–19, 2011
Uncasville, Connecticut
www.nraao.org

South Dakota Association of Assessing Officers
Annual Conference
May 24–27, 2011
Oakoma, South Dakota
www.sdaao.org

Institute of Municipal Assessors
2011 Annual Conference
June 5–7, 2011
Niagara Falls, Ontario, Canada
www.assessorsinstitute.ca

Appraisal Institute of Canada
Annual Conference
June 8–11, 2011
Moncton, New Brunswick, Canada
www.aicanada.ca

North Central Regional Association of Assessing Officers
Annual Conference
June 13–15, 2011
Topeka, Kansas
www.kansas.gov/kcaa/conferences.htm

Michigan Assessors’ Association
38th Annual Summer Conference
August 7–10, 2011
Bellaire, Michigan
www.maa-usa.org
Top left and bottom right, Robert Gloudemans of Almy, Gloudemans, Jacobs, and Denne, and IAAO Publications & Marketing Director Chris Bennett read F&E at Lambeau Field in Green Bay, Wisconsin. They attended a Packers—49ers game just as “The Pack” was building momentum towards its Superbowl win.

Top right, John Lindsay of the City of Calgary Assessor’s Office in Alberta prepares for the Superbowl by sporting his Canadian cheesehead, but he had to put up with some verbal abuse from officemate Harvey Fairfield, CAE, who is a Vikings fan.

Bottom left, IAAO President Bruce Woodzell receives an honorary cheesehead from Wisconsinite and Councils & Sections Committee Chair Carol Kuehn at the post-Superbowl Spring Leadership Days committee meetings in Kansas City. Fortunately for President Woodzell, he was not required to wear it for the entire two-day meeting.

IAAO accepts digital photos of interesting or unusual properties, for “Where Do You Read F&E?” and photos of local jurisdiction activities and meetings. Please provide full contact information with your submission. Send photos to bennett@iaao.org.
Member Anniversaries—March

5 Years
Charles A. Abels, III, Louisiana Tax Commission, Baton Rouge, LA
Frank Adam, Phelps County, Rolla, MO
Sheila M. Anderson, Commercial Property Services, Inc., Ocala, FL
Gary Ballard, Saline County, Benton, AR
Lucy T. Beit, Town of Montville, Uncasville, CT
Charles Brewer, South Carolina Dept. of Revenue, Property Tax Division, Charleston, SC
Tina L. Burden, Cleveland County, Norman, OK
Deborah Sue Cartwright, Texas State Comptroller, Property Tax Division, Elgin, TX
Tina E. Conklin, Weston County Assessor, Newcastle, WY
Kevin D. Coomer, Barren County PVA, Glasgow, KY
Peter Edwards, Hanover County, Hanover, VA
Joseph J. Evans, City of Hampton, Hampton, VA
Jared M. Harrison, City of Norfolk, Norfolk, VA
Bruce Haskins, Sumter County, Sumter, SC
Monica Horne, Sumter County, Americus, GA
Daniel D. Jenkins, Cleveland County, Norman, OK
Anne Kawalec, Ada County Assessor's Office, Boise, ID
Rich Kelly, Orland Township, Orland Park, IL
Amanda Laclele, City of Tecumseh, Tecumseh, MI
Mary Ellen Malito, Orland Township, Orland Park, IL
Della L. Schmidt, RES, Saskatchewan Assessment Management Agency, Regina, SK, Canada
John Shevchuk, Lex Pacifica Law Corporation, Vancouver, BC, Canada
Judy Stovall, Granville County, Oxford, NC
Faye Tate-Hansburg, Arkansas Assessment Coordination Dept, Little Rock, AR
Patrick Vaughan, Latah County Property Appraiser's Office, Moscow, ID
Mike Weddle, Cleveland County, Norman, OK
Marlene Whetstone, Garfield Charter Township, Traverse City, MI
Karen Wilcox, Sully County, Omita, SD

10 Years
Brad Acord, Fairbanks North Star Borough, Fairbanks, AK
David Anderson, Adams County, Othello, WA
Lisa Andres, Los Angeles County Assessor's Office, South El Monte, CA
Susan L. Baisden, Boone County Assessor's Office, Gordon, WV
Cynthia Braddock, Boulder County Assessor's Office, Boulder, CO
Peter Bretherton, BC Assessment Authority, Victoria, BC, Canada
Kenneth Engel, RES, Hillsborough County Property Appraiser's Office, Tampa, FL
Gregory Glover, District of Columbia, Office of Tax & Revenue, Frederick, MD
Gayla S. Godfrey, Rice County, Lyons, KS
Scott Holzhauer, Town of Newton, Newton, NJ
Gloria Jones, Phillips County, Helena, AR
Mark Katz, British Columbia Assessment Authority, Surrey, BC, Canada
Vincent Knopp, City of St Louis, St Louis, MO
Pamela Orr, Williamson County Appraisal District, Georgetown, TX
JamesPriester, Marion County, Fairmont, WV
BruceTasaka, BC Assessment, Kamloops, BC, Canada
Bryan E. Traylor, Traylor Business Services, Inc, Kennesaw, GA
Todd Uzelac, Uzelac & Associates, Inc, Valparaiso, IN
Nancy Warn, City of Beloit, Beloit, WI
Dana R. Wilson, Collin Central Appraisal District, McKinney, TX
Mark Woolridge, British Columbia Assessment Authority, Kelowna, BC, Canada

15 Years
C. Kevin Bokoske, Broward County Real Property, Fort Lauderdale, FL
Steve Crump, Union County Tax Administrator, Monroe, NC
Shelley Deromedi, Hot Springs County, Thermopolis, WY
Betty Gayle Fields, Tunica County Assessor & Collector, Tunica, MS
Keith A. Fournier, CMS, Innovative Systems Design LTD, Holland, OH
Rebecca Helms, Union County Tax Administrator, Monroe, NC
Harry A. Horstman, PGH Consulting, LLC, Rockville, MD
Charles B. Latham, Saline County, Salina, KS
Loren E. Levy, The Levy Law Firm, Tallahassee, FL
Lew Weinberg, Weinberg Investments, Inc, Sioux City, IA

20 Years
Diane T. Davau, Claiborne County, Port Gibson, MS
Brent D. Dornon, RES, AAS, Manatton, Peoria, IL
James I. Ford, CMS, Madison County, Canton, MS
John Gilbert, City of St Louis, Saint Louis, MO
Russell G. Griffith, Chelan County, Wenatchee, WA
John S. Hietikko, Dekalb Township, Dekalb, IL
Sandy Rothchild, Sandy Rothchild & Associates, Saint Louis, MO
Lee Ann Russ, Middle Township, Cape May Court House, NJ
Martha H. Thornton, Lafayette County, Oxford, MS
Barbara Wagner, Benton County Assessor, Prosser, WA
David Ward, Wayne County, Goldsboro, NC
Thomas R. Wilhelm, Fredrickson & Byron, PA, Minneapolis, MN
Sandra J. Youtzy, St Louis County Assessor’s Office, Clayton, MO

25 Years
Lynn M. Gering, Seattle, WA
Arthur Harris, Jr, Davidson County Assessor's Office, Nashville, TN
John R. Heaphy, Lee County Property Appraiser's Office, Ft Myers, FL
Bernie J. Laird, Associated Appraisal Consultants, Appleton, WI
Robert J. Lindvall, Stearns County, St Cloud, MN
Blaine R. McLeod, Allegan County Equalization Dept, Allegan, MI
Erin C. Moore, RES, AAS, Pinellas County Property Appraiser’s Office, Clearwater, FL
Thomas M. Mullen, Howard County, Cresco, IA
William K. Nolan, Dallas Central Appraisal District, Dallas, TX
Curtis Dale Oaks, Davidson County Assessor's Office, Nashville, TN
Thomas E. Roberson, RES, Davidson County Assessor’s Office, Nashville, TN
Diana M. Settle, Clear Creek County, Georgetown, CO
John T. Smith, Jr, CAE, Oxford, NC
Norma Steventon-Biernes, Sedgwick County Appraiser’s Office, Wichita, KS

30 Years
Douglas E. Brandt, Park County, Cody, WY
V. Frank Desguin, CAE, Charlotte County, Port Charlotte, FL
Allan I. Forsythe, San Antonio, TX
David C. Nolte, Indian River County Property Appraiser's Office, Vero Beach, FL
Ronald A. Oppedisano, CAE, Disano Appraisal Consultants, Chicago, IL
Gary P. Raupp, Vernon Township, Indian Creek, IL
Deborah K. Ring, Howard County, Cresco, IA
Randi Ripperger, CAE, Polk County Assessor’s Office, Des Moines, IA
Lancing T. Smith, Escambia County Property Appraiser’s Office, Pensacola, FL
John F. Thompson, Jr, Tyler Technologies, Dayton, OH
Mickey J. Umphrey, Indian River County Property Appraiser’s Office, Vero Beach, FL

35 Years
Ronald J. Schultz, EDA Feedback, Inc., Homosassa, FL

40 Years
Wilson A. LaGraize, Jefferson Parish, Gretna, LA
### BY LOCATION

#### ALABAMA
- **600—Principles and Techniques of Cadastral Mapping**
  Montgomery, March 21–25, 2011
- **500—Assessment of Personal Property**
  Montgomery, March 21–25, 2011
- **155—Depreciation Analysis**
  Montgomery, April 28–29, 2011
- **553—Personal Property Auditing-Advanced**
  Montgomery, May 18–20, 2011
- **101—Fundamentals of Real Property Appraisal**
  Montgomery, September 12–16, 2011
  The Center for Governmental Services sponsors the offerings listed above. For more details, contact Julia Heflin 334/844-4782.

#### FLORIDA
- **151—National USPAP**
  Jacksonville, April 18–20, 2011
  The Florida Chapter of IAAO sponsors the offering listed above. For more details, contact Lainie Claudio 407/836-5086.

#### ILLINOIS
- **101—Fundamentals of Real Property Appraisal**
  Chicago, August 8–12, 2011
- **102—Income Approach to Valuation**
  Chicago, August 22–26, 2011
  The Illinois Property Assessment Institute sponsors the offerings listed above. For more details, contact Dean J. Michal 309/862-0300.

#### INDIANA
- **400—Assessment Administration**
  Greenfield, March 21–25, 2011
  The Nexus Group sponsors the offerings listed above. For more details, contact Jeff Wuenesch 317/753-0005.
- **101—Fundamentals of Real Property Appraisal**
  Bloomington, March 21–25, 2011
- **300—Fundamentals of Mass Appraisal**
  Huntington, April 4–8, 2011
- **400—Assessment Administration**
  Huntington, May 23–27, 2011
- **151—National USPAP**
  Greensburg, June 14–16, 2011
- **102—Income Approach to Valuation**
  Valparaiso, July 11–15, 2011
- **101—Fundamentals of Real Property Appraisal**
  Fishers, August 22–26, 2011
- **300—Fundamentals of Mass Appraisal**
  Fishers, September 12–16, 2011
- **151—National USPAP**
  Huntington, October 11–13, 2011
- **101—Fundamentals of Real Property Appraisal**
  Valparaiso, October 24–28, 2011
- **400—Assessment Administration**
  Fishers, October 31–November 4, 2011
- **311—Residential Modeling Concepts**
  Fishers, November 14–18, 2011
- **102—Income Approach to Valuation**
  Bloomington, December 5–9, 2011
  Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-3308.
- **KANSAS**
  - **402—Tax Policy**
    Wichita, June 20–24, 2011
  - **710—Valuation of Golf Courses**
    Wichita, June 27–29, 2011
  - **311—Residential Modeling Concepts**
    Wichita, July 16–22, 2011
  - **101—Fundamentals of Real Property Appraisal**
    Wichita, July 18–22, 2011
  - **112—Income Approach to Valuation II**
    Wichita, August 29–September 2, 2011
  - **102—Income Approach to Valuation**
    Wichita, October 3–7, 2011
  - **400—Assessment Administration**
    Manhattan, November 7–11, 2011
  - **191—USPAP 7-Hour Update**
    Olathe, March 22, 2011
  - **151—National USPAP**
    Olathe, April 13–14, 2011
  - **102—Income Approach to Valuation II**
    Wichita, August 29–September 2, 2011
  - **102—Income Approach to Valuation**
    Wichita, October 3–7, 2011
  - **400—Assessment Administration**
    Manhattan, November 7–11, 2011
  - **191—USPAP 7-Hour Update**
    Olathe, March 22, 2011
  - **151—National USPAP**
    Olathe, April 13–14, 2011
  - **151—National USPAP**
    Lafayette, June 27–29, 2011
  - **151—National USPAP**
    Lafayette, June 29–July 1, 2011
  - **112—Income Approach to Valuation II**
    Wichita, August 29–September 2, 2011
  - **102—Income Approach to Valuation II**
    Wichita, October 3–7, 2011
  - **400—Assessment Administration**
    Manhattan, November 7–11, 2011
  - **191—USPAP 7-Hour Update**
    Olathe, March 22, 2011
  - **151—National USPAP**
    Olathe, April 13–14, 2011
  - **151—National USPAP**
    Lafayette, June 27–29, 2011
  - **151—National USPAP**
    Lafayette, June 29–July 1, 2011
  - **112—Income Approach to Valuation II**
    Wichita, August 29–September 2, 2011
  - **102—Income Approach to Valuation II**
    Wichita, October 3–7, 2011
  - **400—Assessment Administration**
    Manhattan, November 7–11, 2011

#### LOUISIANA
- **101—Income Approach to Valuation**
  Baton Rouge, May 9–13, 2011
- **400—Assessment Administration**
  Baton Rouge, May 9–13, 2011
- **600—Principles and Techniques of Cadastral Mapping**
  Baton Rouge, May 9–13, 2011
- **151—National USPAP**
  Lafayette, June 27–29, 2011
- **151—National USPAP**
  Lafayette, June 29–July 1, 2011

#### MASSACHUSETTS
- **102—Income Approach to Valuation**
  Billerica, March 21–25, 2011
  The Massachusetts Chapter of IAAO sponsors the offerings listed above. For more details, contact Rich Bailey 318/327-1300, Ext. 110.

#### MICHIGAN
- **101—Fundamentals of Real Property Appraisal**
  East Lansing, May 23–27, 2011
- **102—Income Approach to Valuation**
  East Lansing, May 23–27, 2011

#### MISSOURI
- **101—Income Approach to Valuation**
  Blue Springs, April 11–15, 2011
- **400—Assessment Administration**
  Blue Springs, June 6–10, 2011
- **112—Income Approach to Valuation II**
  Blue Springs, June 20–24, 2011
- **300—Fundamentals of Mass Appraisal**
  Blue Springs, August 1–5, 2011
- **402—Tax Policy**
  Blue Springs, August 15–19, 2011
- **311—Residential Modeling Concepts**
  Blue Springs, October 17–21, 2011

#### NEBRASKA
- **101—Fundamentals of Real Property Appraisal**
  Grand Island, May 16–20, 2011
- **100—Understanding Real Property Appraisal**
  Kearney, October 3–4, 2011
- **150—Math for Assessors**
  Kearney, October 5–6, 2011
- **102—Income Approach to Valuation**
  Kearney, October 3–7, 2011
- **400—Assessment Administration**
  Gering, October 24–28, 2011
- **300—Fundamentals of Mass Appraisal**
  Gering, November 14–18, 2011
  The Nebraska Department of Revenue Property Assessment Div. sponsors the offerings listed above. For more details, contact Jody Warfield 402/471-5982.

#### NEW HAMPSHIRE
- **400—Assessment Administration**
  Concord, June 6–10, 2011
- **300—Fundamentals of Mass Appraisal**
  Concord, September 26–30, 2011
- **158—Highest and Best Use**
  Concord, August 10–11, 2011
  The New Hampshire Association of Assessing Officials sponsors the offering listed above. For more details, contact Rick Brideau 603/432-1100, ext. 109.

#### NEW YORK
- **158—Highest and Best Use**
  Ithaca, July 18–19, 2011
  The New York State Chapter IAAO sponsors the offering listed above. For more details, contact Thomas Frey 845/344-0292.
Education Calendar (continued) For more information about sponsoring IAAO classes contact Education Manager Jean Spiegel, spiegel@iaao.org. Please contact the individual coordinator listed below for each state's offerings for enrollment/registration information.

101—Fundamentals of Real Property Appraisal
Harrisonburg, June 13–17, 2011
300—Fundamentals of Mass Appraisal
Harrisonburg, June 13–17, 2011

102—Income Approach to Valuation
Harrisonburg, June 13–17, 2011
311—Residential Modeling Concepts
Harrisonburg, June 13–17, 2011

BY COURSE

**Course 100—Understanding Real Property Appraisal**
October 3–4, 2011, Nebraska ( Kearney)
**Course 101—Fundamentals of Real Property Appraisal**
March 21–25, 2011, Indiana (Bloomington)
March 21–25, 2011, New York ( Rochester)
March 21–25, 2011, North Carolina ( Chapel Hill)
May 16–20, 2011, Nebraska (Grand Island)
May 23–27, 2011, Michigan (East Lansing)
June 13–17, 2011, Virginia (Harrisonburg)
June 27–July 1, 2011, Ohio (Delaware)
July 18–22, 2011, Kansas (Wichita)
August 8–12, 2011, Illinois (Chicago)
August 22–26, 2011, Indiana (Fishers)
September 12–16, 2011, Texas (Houston)
September 26–30, 2011, Alabama (Montgomery)
October 24–28, 2011, Indiana (Valparaiso)

**Course 102—Income Approach to Valuation**
March 21–25, 2011, Massachusetts (Billerica)
April 11–15, 2011, Missouri (Blue Springs)
May 9–13, 2011, Louisiana (Baton Rouge)
May 23–27, 2011, Michigan (East Lansing)
June 13–17, 2011, Virginia (Harrisonburg)
June 13–17, 2011, New York (Rochester)
July 11–15, 2011, Indiana (Valparaiso)
August 22–26, 2011, Illinois (Chicago)
October 3–7, 2011, Nebraska (Kearney)
October 3–7, 2011, Kansas (Wichita)
October 31–November 4, 2011, Ohio (Coshonco)
December 5–9, 2011, Indiana (Bloomington)

**Course 112—Income Approach to Valuation II**
May 23–27, 2011, Michigan (East Lansing)
June 20–24, 2011, Missouri (Blue Springs)
August 29–September 2, 2011, Kansas (Wichita)

**Workshop 150—Math for Assessors**
October 5–6, 2011, Nebraska (Kearney)

**Workshop 151—National USPAP**
April 13–14, 2011, Kansas (Olathe)
April 18–20, 2011, Florida (Jacksonville)
June 14–16, 2011, Indiana (Greensburg)
June 27–29, 2011, Louisiana (Lafayette)
June 29–July 1, 2011, Louisiana (Lafayette)
September 7–8, 2011, Texas (Houston)
October 11–13, 2011, Indiana (Huntington)

**Workshop 155—Depreciation Analysis**
April 28–29, 2011, Alabama (Montgomery)

**Workshop 158—Highest and Best Use**
March 16–17, 2011, Texas (Houston)
April 13–14, 2011, North Carolina (Asheville)
July 18–19, 2011, New York (Ithaca)
August 10–11, 2011, New Hampshire (Concord)
November 1–2, 2011, Texas (Round Rock)

**Workshop 162—Marshall & Swift-Residential**
October 10–11, 2011, Texas (Houston)

**Workshop 163—Marshall & Swift-Commercial**
October 12–13, 2011, Texas (Houston)

**Workshop 201—Appraisal of Land**
June 13–17, 2011, Virginia (Harrisonburg)
July 18–22, 2011, Kansas (Wichita)
September 26–30, 2011, Texas (Houston)
October 17–21, 2011, Missouri (Blue Springs)
November 14–18, 2011, Indiana (Fishers)

**Course 312—Commercial/Industrial Modeling Concepts**
May 23–27, 2011, Michigan (East Lansing)
June 13–17, 2011, Virginia (Harrisonburg)
July 18–22, 2011, Kansas (Wichita)
September 26–30, 2011, Texas (Houston)
October 17–21, 2011, Missouri (Blue Springs)
November 14–18, 2011, Indiana (Fishers)

**Course 500—Assessment of Personal Property**
March 21–25, 2011, Alabama (Montgomery)

**Workshop 553—Personal Property Auditing—Advanced**
May 18–20, 2011, Alabama (Montgomery)

**Course 600—Principles and Techniques of Cadastral Mapping**
March 21–25, 2011, Alabama (Montgomery)
May 9–13, 2011, Louisiana (Baton Rouge)

**Workshop 710—Valuation of Golf Courses**
June 27–29, 2011, Kansas (Wichita)
This is my first official message as the new Director of Library Services for IAAO. I am pleased to be visiting with you from the Director’s Forum column, and hope that you’ll catch my vision for growth and expansion of research resources during 2011.

I recently created a Five-Year Strategic Plan for the library that outlines three goals and several specific action plans to reach them. All three goals are based on the Strategic Plan adopted by the IAAO Executive Board in 2006, and incorporates several of their action plans as well.

**Goal 1**
To be the recognized source for research and information services to assure the property tax is administered fairly.

**Goal 2**
To maximize the investment IAAO has made in our high-level integrated library software.

**Goal 3**
To raise awareness of the library and information services among IAAO members, policy makers, and other assessment professionals.

Goal 1 acknowledges the inevitability and speed of technological changes in the world of research, and addresses the current move of many publishers toward e-books, e-journals, and e-government documents. The library will be expanding digital holdings of these resources as long as perpetual access can be secured. If you haven’t seen the most recent addition to our online resources, you’ll want to take a look at the *Billboard Valuation Subject Guide*. This is an online webliography that compiles current resources on billboards, many of which are open access materials. The subject guide begins with members-only resources which are available through the LibraryLink catalog, and then lists electronic resources along with live links. Also, I recently updated the two directories on assessment videos and assessor’s salary surveys. You may find all of these online resources on the “Reference Desk” on the main Library & Resources web page.

Goal 2 seeks to continue development of the recent purchase of LibraryLink software. If you haven’t toured the library catalog recently, a major upgrade was installed in 2009 that has increased usage and improved usability of the catalog. New features include the alerting service that notifies users of new materials on topics of interest to them, filtering by full text so that downloadable materials can be found quickly, and the materials ordering service that allows users to search for and request materials with just a couple of clicks. But there are still components of the software that could be customized to serve our member’s research needs even better. One feature for example is the ability to submit a review of a book or journal article for other users to read, similar to Amazon’s Web site. The library software will eventually be able to allow user comments and sharing of links with other library users.

Goal 3 involves the help of the Paul V. Corusy Memorial Library Trust Fund Committee with promotion of library services and current research needs. The chair of the committee is Melinda Fonda from the town of Stratford, Connecticut. She will be working with her committee to build up the funds in the trust for future research projects that will benefit all IAAO members. This article is one of the first steps toward reaching this goal. If you haven’t received your calendar from the library yet, it should be arriving in your mailbox soon. Keep it on your keyboard or computer monitor so that you’ll have our contact information handy. And don’t worry about the adhesive on the back of the calendar; it’s not permanent and won’t leave a residue when you take it off at the end of 2011.

Coming soon to the online subject guides will be one on golf course valuation. Let me know what subject guides would benefit you, and I’ll do the research for you.

Virtually Yours,
Mary Odom, MLS
Director of Library Services
CITY ASSESSOR
City of Portsmouth

The City Assessor is appointed by and reports directly to the City Council. As their primary advisor on state and local laws and policies applicable to appraisal and assessment of real property, the duties include directing an effective comprehensive assessment program for the City. The Assessor prepares an organizational plan for annual reassessment of real property parcels in the city; coordinates proper designation of land uses and ownership; approves all property tax abatements and supplements; prepares independent appraisals and analysis for proposed developments; reviews and codes all real estate transfers; and appraises real property. In addition, must supervise the employees in the Office of the City Assessor and represent the Assessor’s Office before governing bodies, taxpayers and the general public. Education/Experience: Must have a Bachelor’s degree in Business Administration, Public Administration, Economics, or a related field; a minimum of 6 years of experience in assessment or appraisal, including supervisory experience; or any equivalent combination of training and experience which provides the required knowledge, skills and abilities. Closing Date: Open Until Filled. Special Requirements: Requires State Certified General Real Estate License and Certified Assessment Evaluator (CAE) designation or equivalent. In addition, must be an excellent communicator, effective decision-maker, strategic thinker, and must have demonstrated leadership abilities. Please submit a completed City of Portsmouth application and resume to: City of Portsmouth, Department of Human Resource Management, 801 Crawford Street, Portsmouth, VA 23704. www.portsmouthva.gov. EOE.

REAL ESTATE ASSessor
City of Alexandria, Virginia

The City of Alexandria, Virginia is seeking a Real Estate Assessor. The Real Estate Assessor is manages 14 employees and the Annual Operating Budget is $1.03+ million. Minimum requirements of a Bachelor’s degree in real estate, business administration or a related field and eight years of real estate appraisal experience as well as a Certified General Real Estate Appraiser License from the State of Virginia (or the ability to obtain one within 6 months). Qualified candidates please submit your resume online at our website www.watersconsulting.com/recruitment. This position is open until filled; but first review of applicants is December 17, 2010. For more information please contact Andrea Battle Sims at 877.356.292 or by visiting our website at www.watersconsulting.com.

PROPERTY TAX PROFESSIONALS—RETIReES
Cost-containment Advisors

Our property tax practice continues to expand, and we are looking for retirees with experience in commercial property taxes (personal property, real property and unitary valuations).

No need to relocate. If you are interested in additional income, exciting and varied virtual work, and flexible hours please contact via email with a recent bio to antreasg@cost-containment-advisors.com. Please refer to this IAAO ad.

RESIDENTIAL APPRAISAL DIRECTOR
Austin, TX

The Travis Central Appraisal District (TCAD) is currently seeking a Residential Appraisal Director. This position reports to the Chief Appraiser and is responsible for the residential appraisal roll for Travis County. The responsibilities include: direct supervision of 8 and indirect supervision of 32 employees.

The successful candidate should have: a Bachelors degree from an accredited university, a minimum of ten years experience practicing mass or fee appraisal, a minimum of 5 years supervisory experience, and a track record of increasing responsibility. Candidate must also proficient in Microsoft Office software; experience with PACS is preferred. Knowledge of SPSS is a plus. Must have the ability to make quick decisions on appraisal issues in a fast moving environment.

For more information and to download an application, please visit www.traviscad.org. Resumes may be submitted to the HR Director via mail, email or fax (512) 835-5371. The final candidate will be subject to a background check.

TRAVIS CENTRAL APPRAISAL DISTRICT
8314 Cross Park Drive
PO Box 149012
Austin, Texas 78714-9012

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Title

Jurisdiction/Firm

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Signature

Date

Office use only:

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