Geographic Data Visualization and
Mapping in R: Implications for Empowering
the Assessment Community with Spatial Analysis

Paul E. Bidanset
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FROM THE PRESIDENT
Kim Lauffer, RES

Dear IAAO Members,

In February, I covered highlights of the Executive Board meeting January 17–18 in San Antonio, Texas. It was a very busy meeting with a great deal of official business accomplished. The following is a more complete summary of significant board actions:

- The board approved contacting the IAAO investment advisor about investment options. A committee of John C. Isbell, AAS, Tom May, AAS, Marty Marshall, and Rob Turner will review the advisor’s recommendations and the existing IAAO investment policy.

- A motion was approved to expose proposed Bylaw changes, which are detailed at IAAO.org and on page 29 of this issue of F&E.

- A number of changes were made to the Procedural Rules, as proposed by the Planning and Rules Committee. The board also asked the Nominating Committee to review Procedural Rule 8.1.2.6 and approved an addition to Procedural Rule 11.3.9 (c). Details will be provided in the official motions posted at IAAO.org.

- The paper “Guidance on International Mass Appraisal and Related Tax Policy” was approved and is now available at IAAO.org. The paper was developed by the Technical Standards Committee. Two members of the Technical Standards Committee will attend the International Property Tax Institute Mass Appraisal Valuation Symposium, June 18–19, in Calgary, Alberta, Canada, to present the paper to an international audience.

- The board approved appointing a staff member and one IAAO member each from the International Committee and the Education Subcommittee to represent IAAO at meetings of the International Property Measurement Coalition.

- The board approved accepting instructors previously qualified by The Appraisal Foundation to teach IAAO USPAP courses.

- The board accepted the Staffing Benchmark Survey, prepared by the Research Committee, and approved a recommendation for a five-year update cycle. The survey was also approved for publication in the journal and sale in the IAAO Marketplace.

- An online IAAO Volunteer Application Form was approved.

- The board approved an in-person meeting of the Ethics Committee in 2014.

- The board approved exposure of a draft proposal to strike Bylaw 11.2.1 Councils and Sections from the list of Special Committees. The exposure draft is available at IAAO.org and on page 29 of this issue of F&E.

- A number of committee appointments were confirmed. Tom May, AAS, Brian Gordineer, AAS, and James A. Michaud, CAE, AAS, were appointed to the 2014 Audit Committee. Two special committees, Certificate of Excellence in Assessment Administration (CEAA) and Infrastructure Review, were approved for 2014. A Technology Special Committee was approved to explore possibilities for value-added member services using technology.

(continued on p. 28)
Geographic Data Visualization and Mapping in R: Implications for Empowering the Assessment Community with Spatial Analysis

Paul E. Bidanset

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.

Introduction
The behavior of data and information at hand drives decision making in virtually any conceivable environment. In the assessment community, the monitoring of data allows taxing jurisdictions to identify when and where adjustments are needed in order to produce accurate, fair estimates of value. Projecting data into a visual depiction, a process known as data visualization, allows assessment professionals to conceptualize trends and understand relationships—perhaps less obvious in their raw form—and make more informed decisions. If data visualization is the lens for data analysis, geographic data visualization, or “geovisualization,” is the bifocal. Arguably, the software with the most geovisualization power and noteworthiness is R. R is a freely distributed, open-source software environment and programming language that incorporates user-developed packages, all designed to execute a seemingly endless variety of data-related tasks. While geospatial analysis is just a fraction of the vast capabilities of R, its abundant level of analytical applications bears high relevance for the assessment community. A complete listing of R software packages is given at http://cran.rproject.org/web/packages/available_packages_by_name.html.

This article focuses on the geovisualization capabilities of R, presents a basic tutorial for its introductory use, and offers implications for its ability to empower the assessment community.

Data Visualization
Simply stated, data visualization helps tell a more complete story. Among assessment professionals, histograms are used to show the distribution of house types over a neighborhood, and box-and-whisker plots are used to give a visual depiction of the spread, mean, and deviations among median sales ratios. The inclusion of outliers can greatly skew analysis (whether the product of data entry errors or exogenous phenomena), resulting in inaccurate estimates. Scatter plots enable mass appraisal modelers to identify potential outliers, such as extreme sales ratios, which should be omitted before ratio tests are conducted. These are just a few of the many visual transformations of data that promote efficacy among taxing jurisdictions.

Geovisualization adds another dimension in which relationships can be analyzed. By plotting data values on a map, appraisers can gain previously untapped insight from analyzing variations across geographic space. Outliers can be identified easily, adding another stage of quality control to the valuation process. An additional advantage is the ability for appraisers to visually inspect their properties to ensure they are properly coded.

Figure 1 shows properties coded as waterview or waterfront. A green dot in a landlocked area or a red one on the water’s edge would be identified almost immediately. Identifying miscoded properties without the aid of a map would be significantly more difficult and time-consuming, and such properties may easily lie unnoticed.

Similarly, figure 2 shows properties plotted with their respective condition. Appraisers can identify which homes are missing data. Appraisers familiar with certain geographic areas could more easily identify potentially miscoded conditions.
(e.g., a very poor house located in a high-end community). An additional way of portraying this is by shading the inside of the parcel’s corresponding polygon, as shown in figure 3.

**Figure 1.** Map with properties coded waterfront or waterview

Figure 4 shows several house sales by both sale price (size) and age (color). Note that neighborhood names, Mowbray Arch in this instance, can be added on top of maps in R. Any combination of variables on housing data can be displayed in this manner.

Geovisualization allows jurisdictions to better understand their markets and identify potentially problematic areas, ultimately promoting the accuracy of their assessments. Figures 5, 6, and 7 show the versatility of R in displaying foreclosure locations (figure 5), as well as areas with higher

**Figure 2.** Map with properties coded by condition

**Figure 3.** Map with property polygons shaded by condition

**Figure 4.** Map showing house sales by sale price and age
foreclosure densities (figures 6 and 7). Similarly, R can produce hot-spot maps, such as figure 8, which shows where sales are the densest.

With continued advances in the availability and integration of geographic information systems (GIS) applications with software typical of personal computers, there is profound opportunity for assessment jurisdictions to benefit.

**Figure 5.** Map showing foreclosure locations in a city

**Geospatial Software in the Assessment Community**

An abundance of software is available for spatial analysis. The Esri ArcGIS and ArcMap platforms are perhaps the most notable contenders, mainly because of their user-friendly interfaces, vast capabilities, and availability of learning resources. (Esri also has a very active engagement with academic and industry professionals and ubiquitous marketing campaigns.)

**Figure 6.** Map showing foreclosure density (zoom 1)

**Figure 7.** Map showing foreclosure density (zoom 2)

**Figure 8.** “Hot spot” map
Naturally, with such an established and well-maintained product, there is an associated cost in both software and licensing fees. The most basic Esri package, which does not include “complete GIS editing capabilities including interactive tools and templates” or the ability to “conduct advanced GIS data analysis and modeling,” among other features, costs $1,500 for a single license, and $3,000 for concurrent licenses. The next-higher-up package gives users several more features, including the aforementioned GIS editing capabilities, but costs $7,000 for both single and concurrent licenses. The top package, which includes all GIS analysis and modeling features offered, varies in price depending on the organization (interested parties must contact Esri directly for a quote).

There are a number of alternative geospatial analysis software that are freely distributed. These platforms have steeper learning curves than, say, ArcMAP, and most often require the user to know a specific programming language—arguably their only associated costs. The benefits of utilizing such software, in addition to the great quantity of easily accessible learning resources to do so, render the cost of adopting them moot.

The GeoDa Center for Geospatial Analysis and Computation at Arizona State University develops and distributes a number of highly powerful open-source software packages; PySal and GeoDa are two of their more popular offerings. Geographic Resource Analysis Support System (GRASS GIS) is another free open-source software. While these packages are useful, R continues to stand out as the preferred software among practitioners and academics alike.

**Introductory R Tutorial**

R can be downloaded for free at [http://www.cran.r-project.org/](http://www.cran.r-project.org/).

R has many packages specifically designed for geographic use. This demonstration presents several ways to make maps in R. For the initial map creation, we need to install the packages we will be using:

```
install.packages("ggmap", "maptools", "RgoogleMaps")
```

Since these packages are now installed on our machine, they are now simply loaded each session they are used. With each session, open a new script, and once you have written your code, highlight it, and right-click “Run Line or Selection,” or highlight it and press Ctrl -> R. (Note that unlike other programming languages such as SAS® and SQL®, R is case-sensitive.)

To load, run:

```
library(ggmap)
library(maptools)
library(RgoogleMaps)
```

We specify the object of the map center as \texttt{CenterOfMap}. Anything to the left of “<-” in R is the title, and anything to the right is the specified contents of the object. Within the \texttt{geocode()} command, type the city, which in this case is “Norfolk, VA”.

```
CenterOfMap <- geocode("Norfolk, VA")
```

In this instance, the returned map of Norfolk is centered slightly south of the city and includes much of neighboring cities, which will not be used. Another method that more evenly displays the entirety of the city is to enter the latitude and longitude coordinates of the center of the area to be displayed.

The code would then be as follows:

```
CenterOfMap <- geocode("36.904195, -76.258678")
Norfolk <- get_map(c(lon=CenterOfMap$lon, lat=CenterOfMap$lat), zoom = 12, maptype = "satellite", source = "google")
NorfolkMap <- ggmap(Norfolk)
NorfolkMap
```

This produces the map shown in figure 9.

The command \texttt{getmap()} constructs the map perimeters and lays down its foundation. A more intuitive explanation of the codes is as follows:

```
get_map(c(lon = The longitude coordinate of the
          CenterOfMap object created. The dollar sign shows
          what follows is part of what is before it, for example,
          Spreadsheet$ColumnA.
```

**Figure 9.** Map of Norfolk, Virginia, produced in R
lat = The latitude coordinate of the `CenterOfMap` object created.

zoom = The zoom level of map display. Play around with this and see how it changes moving from, say, 5 to 25.

maptype = We assigned “terrain,” but there are others to suit individual tastes and preferences.

source = We assigned “google,” but there are other agents who provide types of mapping data.

A black and white or gray-scaled map shows a more defined contrast (or lack thereof) when values are plotted; see figure 10.

Norfolk <- get_map(c(lon=CenterOfMap$lon, lat=CenterOfMap$lat), zoom = 12, maptype = “toner”, source = “stamen”)

NorfolkMap <- ggmap(Norfolk)

NorfolkMap

Notice that the only elements of the code that were changed were maptype (from “terrain” to “toner”) and source (from “google” to “stamen”).

Because R can integrate community features from Google Maps, it gives a more holistic view of what is situated around properties. Businesses, route labels, churches, and parks appear just as they would online. Figures 11–13 show the additional types of maps from Google that can be used.

The OSM and Watercolor map styles, shown in figures 14 and 15, respectively, while perhaps less conducive for plotting variables, are also available.

After a map style has been chosen, data can be plotted. The following code is an example of plotting sales data on a map of Norfolk. Results are shown in figure 16.

```r
salesdata <- read.csv("C:/sales.csv", header=TRUE)
NorfolkMap <- ggmap(Norfolk, base_layer =
```
ggplot(aes(x = long, y = lat), data = sales_data))
NorfolkMap
NorfolkMap <- NorfolkMap + geom_point(aes(colour = consideration)) + scale_colour_gradient(high = 'red')
NorfolkMap

Additional implications for the use of the geovisualization components of R by assessment professionals are far-reaching. Plotting values on maps can prove advantageous for understanding and calibrating automated valuation models. In research by Bidanset and Lombard (2013), a geographically weighted regression model was implemented to predict real estate values. In several models, the bandwidth (the size of the radius that determines the neighboring sales to be included in each subject’s valuation) varied for each subject property. Mapping in R was used to evaluate how the size of this bandwidth changed across the city (figure 17).
Similar geovisualization was used to compare how the model’s accuracy fluctuated geographically (figure 18). In addition, response surface and kriging models can be both conducted and mapped in R. Traditional measurements of equity, such as the coefficient of dispersion (COD) and the price-related differential (PRD), can be mapped to visualize how certain models or valuation methods are performing in different areas, exemplified in figures 19 and 20.

Three-dimensional plots can also be made to visualize how values change over space, as shown in figure 21 with sale prices.

**Figure 17.** Map showing variation in bandwidth size (km) in Norfolk, Virginia

**Figure 18.** Map showing variation in $R^2$ in Norfolk, Virginia

**Figure 19.** COD by neighborhood

**Figure 20.** PRD by neighborhood

**Figure 21.** Three-dimensional plots of variations in sale prices
R has created a community of intelligent, altruistic academics and practitioners. A simple query online produces a daunting amount of forums, groups, and message boards in which developers and users share their time and experiences to help advance each other. Many instructional blogs, PowerPoint presentations, and YouTube videos exist—catered to all levels of learners—on specific spatial topics in R.

The maps shown here are mostly static images, but there are many ways for users to create interactive maps that have zooming data selection capabilities and are accessible on both local machines and clouds. This is made possible in various packages, as well as through various third-party developers, such as RStudio (http://www.rstudio.com).

**Technical Integration**

While the R language itself is unique, it easily integrates with data formats and popular software already widely used throughout assessment offices. For example, data in CSV or XLSX files can be read directly into R for analysis and reporting purposes. Results can then be exported to populate spreadsheets in Excel® or to update SQL tables housed in local servers. R can integrate shapefiles created in outside GIS software for visualization or manipulation (figures 22 and 23).

R even has the ability to geocode latitude and longitude coordinates from property addresses, which can subsequently be plotted on a map and even exported into a data frame for storage. Because of the harmonious integration of already established and common data formats, professionals face fewer hurdles and spend less time learning to use R. Instead of learning the intricacies of an entirely new software and language, users must learn only how R handles that in which they are already proficient (e.g., Excel).

**Further Relevance**

This article has focused on the ability of R software to handle high-level geovisualization in supporting the assessment profession. With respect to R as an appraisal tool, there is an entire world of application beyond that of spatial analysis, namely, data manipulation and statistical modeling.

In addition to its vast descriptive statistics capabilities, R contains a multitude of free packages (spdep, spgwr, and the like) that allow the user to create and run local regression models (i.e., geographically weighted regression, attribute weighted regression, temporally weighted regression), as well as a number of other automated valuation models used in mass appraisal. In a manner similar to the geographic analysis aspect, jurisdictions, particularly smaller ones with limited resources and budgets, can maintain their access to free software, and this allows their modelers to utilize the latest in valuation methodologies.

**Implementation**

With the power it brings to assessors at arguably no cost, the largest concern with R is perhaps its implementation. Who in the office should be designated as the R users? Is this responsibility best suited for modelers? Supervisors? An

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**Figure 22.** Parcel layer integrated with a Google Map road map

**Figure 23.** Parcel layer integrated with a Google Map hybrid map
intradepartmental team? If a single person is designated, an office runs the risk that this person may move on, a risk that of course increases for smaller jurisdictions. These concerns and more should be discussed and evaluated by assessment offices and the industry as a whole before any widespread implementation of R is begun. Of course, any plan of use should adhere to guidelines set by the IAAO Standard on Digital Cadastral Maps and Parcel Identifiers (2012).

The flexibility of R is both a beauty and curse. With so many different packages and means available to accomplish similar analyses, codes need not look exactly the same. While this flexibility has certain elements of attraction to programmers and users, such a lack of uniformity can result in errors, especially from a novice user. In addition, because R is a free, open-source platform, there is no corporate entity providing technical guidance and support.

This situation provides an opportunity for IAAO to encourage technical professionals to compile documentation to ensure replicable and reliable analyses throughout all assessment offices. Seminars, conferences, and research efforts should concentrate on advancing industry standards and training in this arena. The enhancements R can bring to the field of tax assessment warrant both the time and effort needed to establish its role within the industry.

References


Additional Resources

(Visual displays and analyses were conducted using the following R packages.)


Paul E. Bidanset is the Real Estate CAMA Modeler Analyst for the City of Norfolk, Virginia, Office of the Real Estate Assessor, under Bill Marchand (Chief Deputy Assessor) and Deborah Bunn (Assessor). He received his M.A. in economics from Old Dominion University in 2013 and his B.S. in economics from James Madison University in 2009. He has given presentations on the role of spatial weighting in mass appraisal accuracy at the International Geographical Union Conference (Leeds, U.K., 2013) and at the International Association of Assessing Officers and the Urban and Regional Information Systems Association Annual GIS/CAMA Technologies Conference (Jacksonville, Florida, 2014). Questions, comments, or inquiries can be directed to pbidanset@gmail.com.
Facing assessment appeals on chain drug stores? Email us for a copy of the recent Tampa decision.

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The Appraisal Foundation Announces the Appointment of Debra Asbury to its Board of Trustees

The International Association of Assessing Officers (IAAO), a sponsoring organization of The Appraisal Foundation (TAF), has appointed Debra Asbury to the Foundation’s Board of Trustees.

Debra is the Executive Director of the State of Arkansas Assessment Coordination Department and has held this position since 2003. She has been an active member of IAAO for 28 years, serving as the association’s President in 2012. She currently sits on the IAAO Uniform Standards of Professional Appraisal Practice (USPAP) Committee.

The Appraisal Practices Board (APB) of TAF is seeking valuation professionals for a national talent pool to serve as a resource to the Board as it develops future voluntary guidance on generally recognized valuation methods and techniques. Subject matter experts are not compensated for their time but are recognized in all guidance issued by the APB, which are known as Valuation Advisories.

Contact Practices Board Administrator Staci Steward, 202.624.3052 or staci@appraisalfoundation.org, with questions or if you would like additional information.

The Appraisal Foundation Seeks Candidates for Vacancies on the Board of Trustees

Application Deadline is March 14, 2014

The Appraisal Foundation (TAF) seeks qualified candidates to serve on its Board of Trustees (BOT). Applications for vacancies must be received by March 14, 2014. There are three At-Large Trustee seats available.

The BOT is the governing body of TAF. Trustees are charged with funding the work of and appointing members to the Appraisal Practices Board (APB), Appraiser Qualifications Board (AQB), and Appraisal Standards Board (ASB), as well as providing oversight of these Boards. The BOT meets twice a year—in the Spring and Fall—and Trustees serve on committees that meet throughout the year via telephone. Trustees are reimbursed for travel expenses and are not compensated for their time. The individuals selected for positions on the BOT will serve three-year terms commencing January 1, 2015.

Two of the seats under consideration for the BOT this year are earmarked for:

- A representative from academia
- A licensed/certified real estate appraiser not affiliated with an Appraisal Sponsor of TAF

If you would like to request an application via email or if you have questions, please feel free to contact Arika Cole. When requesting information on the applications via e-mail, please use the phrase "2014 BOT APPLICATION REQUEST" in the subject line, and please include your full name, email address and phone number.
Legal Seminar Call for Papers

The IAAO 35th Annual Legal Seminar will be held December 11–12 in Chicago, Illinois, at the Doubletree Magnificent Mile. The Legal Committee is seeking qualified professionals to present topics of interest to attorneys and assessors. Topics from the following categories will be considered: unique valuation problems, effective representation, national trends and issues in valuation, public policy, and ethics. The submission deadline for a 200-word abstract is March 31, 2014. The submission form can be accessed in the Events/Legal Seminar menu at IAAO.org.

Due to mandatory continuing legal education requirements, speakers must submit a completed written paper by October 1, 2014. The paper will be reviewed by various state MCLE commissions and provided to seminar attendees in a bound spiral notebook. PowerPoint presentations cannot be accepted for the MCLE review process, although they are welcome at the seminar itself. Speakers who cannot meet this deadline will not be considered.

For more information, contact the Legal Committee Chair, Deborah Cartwright (Deborah.Cartwright@cpa.state.tx.us) or the Legal Committee staff liaison, Mary Odom (odom@iaao.org).
General Discussion List—
Contributory Value of a Private Residential Elevator

Q. Aaron Head, Portland, Oregon
I’m performing a paired sale analysis for a high-quality pneumatic vacuum elevator, but only getting one decent paired sale in my market (overall contribution appears only to be about 2 percent of total RMV or $11,000). The sale price was $545,000. I believe it contributes more, as it cost around $60,000, but I do not have any data to support this. Does anyone have any information they are willing to share? I think that any data from urban markets would do.

A. Claude Weems, AAS, Knoxville, Tennessee
My friend just had a house built and installed a residential four-person elevator. He told me that it cost $17,000 for a three stop, and he thought it was worth every penny (and he is CPA).

A. Kenneth M. Wilkinson, Sr., Fort Myers, Florida
The following is what two of my staff came up with here in Lee County via e-mail discussion:

Brad Welborn said, “From what I found online, these are pretty new and I don’t know of any of these in our county that we would have sales data for. The cost value would be the most appropriate value. I couldn’t find prices online, but here is a nice link that explains what they are and allows someone to contact them for pricing [see original AssessorNET post for link]. From following the link, it appears that approximately 300 vacuum elevators have been installed worldwide. The first installations were in 1999, primarily in Argentina.”

Michael Akana replied, “I agree, for such a specialty item it would be difficult to extract any contributory value from the market. It would not be impossible, but would be difficult. The only drawback from using the cost approach would be adequately estimating depreciation; however, it seems that most of these would be relatively new based on Brad’s research.”

A. Kelley W. Montgomery, Aledo, Texas
This is a tough situation; however, I would look at the elevator as a super-improvement or super-adequacy. The contributory value will be extremely hard to extract without an adequate sample of sales. Even sales outside of your area might not be good enough because then you have to do multiple studies between markets. This could be unreliable and a lot of work. The cost approach could work, but adequate land sales and land-to-property ratios must be present and there must be a good depreciation analysis. All this seems to be lacking based on what I have read. In my opinion, a conservative approach should be considered. Look at contributory percentages of other items such as garages, boat docks, shops, etc. For example, say that market contributory percentage is 50 percent of cost. If you had 100 market sales to support those percentages, then apply that percentage or a smaller percentage of, say, 40 percent of cost providing the cost data of the elevator are reliable. This might be the most logical, supportive, and conservative approach because of the lack of data. This method could get good appraiser peer support as well.

Also, whether mass appraisal or single-property appraisal, take into consideration the strengths and weaknesses of each of the approaches to value in your reconciliation to value. Cover the elevator situation well since this will be a weakness and all will work out. Take all this into account, especially if the case goes to an arbitration or court situation. The work will have to be of great detail and very high quality.

A. Larry A. Mackereth, CAE, Fairfax, Virginia
It will also be beneficial to have demographic data for both the subject and the comps if you are going outside your area for data. A level of super-adequacy in one neighborhood may be completely different in another location, and having demographic data will add support to your conclusion.

Awards Program 2014
IAAO takes pride in acknowledging achievements by individuals and organizations in the valuation industry. The prestigious IAAO Awards Program recognizes both members and nonmembers on an annual basis for excellence in property appraisal, assessment administration, property tax policy, and related disciplines.

To learn more and submit nominations go to IAAO.org under Membership > Awards Program.

Annual Awards Program
The IAAO annual awards program boasts twenty one award categories recognizing individual and organizational achievements in several areas including publications, technical expertise and service to IAAO. Nominations are accepted at the beginning of each year through May 1. Recipients are recognized at the IAAO Annual Conference. The annual awards program is a highly visible event for IAAO members, and all IAAO members and affiliated organizations are encouraged to submit nominations.

Nominations must be submitted to IAAO by May 1, 2014, via e-mail to Kate Smith, smith@iaao.org.
80 Years of Excellence

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

First International School for Assessors is held at Fredericton, New Brunswick.

Member Richard Chandler, CAE attends his first annual conference. He went on to attend FIFTY consecutive annual conferences! Mr. Chandler was honored for his commitment at the 2006 annual conference.

The Vietnam War begins.

Dues increase, regular members now pay $20 a year.

The Asiatic Flu spreads throughout the world, the second major influenza pandemic to occur in the 20th century.

NAAO representative J.G. Castillo from the Philippines shared a story in which “We found all hospitals in Manila and in the provinces filled. The papers then also show that many patients had to be refused admission in hospitals for lack of space.”

United States launches SCORE (Signal Communications by Orbiting Relay Equipment) the world’s first communications satellite. SCORE transmitted the first message from space to Earth, given by President Dwight D. Eisenhower.

NAAO also received a special message from President Eisenhower (see page 44), during the annual conference.

Advertised salary for an appraiser: Concord, NH $4,850 - $5,570; Fairfax, VA $5,352 - $6,672; San Diego County, CA $8,100 - $9,900; Anchorage, AK $10,248.

NAAO celebrates its silver anniversary. The 25th Annual Conference is the last to be sponsored by the National Association of Assessing Officers. At the meeting of members on October 13, 1959, the name was officially changed to The International Association of Assessing Officers. The association experienced so much international membership growth in its 25 years that the name change was unanimous.

In January, Alaska becomes the 49th State in the Union. Alaska was host to the 2005 annual conference held in Anchorage. In August, Hawaii became the 50th State in the Union.

In July, membership exceeds 3,000.

In a close race, John Fitzgerald Kennedy is elected over Richard Nixon, to become the youngest man elected President. JFK, the 35th President of the United States, served from January 1961 until his assassination in November 1963.

The Minnesota Vikings join the NFL. Minneapolis will host the 2018 annual conference for the first time in our history!

In 1956

First International School for Assessors is held at Fredericton, New Brunswick.

In 1957

Dues increase, regular members now pay $20 a year.

The Asiatic Flu spreads throughout the world, the second major influenza pandemic to occur in the 20th century.

In 1958

United States launches SCORE (Signal Communications by Orbiting Relay Equipment) the world’s first communications satellite. SCORE transmitted the first message from space to Earth, given by President Dwight D. Eisenhower.

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In 1959

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In 1960

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The Minnesota Vikings join the NFL. Minneapolis will host the 2018 annual conference for the first time in our history!
The Image of IAAO Through The Years

Parade of Presidents

22. Herbert K. Shay, CAE, 1957
23. Norman Register, CAE, 1958
24. Truett B. Marshall, CAE, 1959
25. Thomas M. Corcoran, CAE, 1960
27. A.G. Hammett, 1962
29. Charles A. Henson, Jr., 1964

1961
Soviets launch the first man into space onboard Vostok 1. Soviet cosmonaut Yuri Gagarin made history on April 12, 1961 when he became both the first person in the world to enter space and the first person to orbit the Earth.

Jimmy Howze develops the first Computer Assisted Mass Appraisal (CAMA) system. His early system was called the “Howze-A-Matic” and it was first installed in 1961.

1962
The first Walmart store, then known as Wal-Mart (which is still the corporate name), opens for business in Rogers, Arkansas. Today, the company is the world’s second largest public corporation, the biggest private employer in the world with over two million employees, and is the largest retailer in the world.

1963
Paul V. Corusy named IAAO Executive Director. Mr. Corusy is the namesake of the IAAO Paul V. Corusy Memorial Library and served as Executive Director from 1963-1981.

1964
Ford Motor Company introduces the Mustang. The rollout of the Mustang was their most successful since the Model A. The suggested retail price was just $2,368.

King County, WA installs an Electronic Property Records system. The article published in Assessors’ Newsletter states that their new IBM System/360 takes one week to accomplish the same amount of work that would normally take 9 weeks. In 2012, IAAO published an article on another King County time-saving technology innovation, the development of iRealProperty for the iPad, which allows them to access and sync data with the department’s database while in the field.

1965
Between January and August of 1965, President Kenneth Back, CAE sparked the largest membership rally in IAAOs 31 year history by gaining 874 new members. Annual conference was held in Houston, TX that year and also set a record for attendance, boasting of over 2,000 attendees.
Dear Fellow IAAO Members,

It gives me a great sense of pride, joy and accomplishment to report on the outstanding year of 2013 for our organization. We effectively navigated the rapids of the challenging economy and enjoyed significant success and progress in so many of our initiatives. These accomplishments have come to IAAO on both our domestic and international focus and will serve as a catalyst for our continued future success.

Financially, 2013 was one of the best on record for IAAO. The organization experienced improvement on practically every component of our financial statement. This financial strength and stability allows IAAO to bring the resources needed to update and improve our education offerings, to develop value added benefits for our members and stakeholders and to support and grow as necessary our outstanding, member focused, professional staff. Our financial position is primary to our continued success.

Membership grew in 2013 to over 7,400 and our membership retention rate was maintained at over 90%. The IAAO member retention rate is the envy of most similar organizations and is a tribute to our loyal members, our outstanding professional staff and our focus on providing value added benefits for our membership. Our exceptional Chapters and Affiliates grew in number and we all will now benefit from new participants in our organization. Our diverse and committed membership is also primary to our continued success.

IAAO enjoyed a banner year in our professional development with 825 new candidates for our designations. We also recorded significant growth in the number of students and the financial revenues from those offerings. The IAAO Executive Board committed to fund significant financial resources to provide for new offerings and updates to those current workshops, books and courses. IAAO is recognized around the world as a leader in providing education in mass appraisal, assessment administration and tax policy. Updated and quality education will best serve our members and our continued success.

We now have a new and improving website and a new logo and brand to share our IAAO message. The IAAO 2013 Annual Grand Rapids conference was an exceptional event offering world class education and networking. This event was supported by an outstanding local host committee and a great number of hard working volunteers under the direction of our professional staff. Please mark your calendar now for the 2014 Annual Conference in Sacramento, California, August 24-27.

Great progress was made on our IAAO International focus on a number of our initiatives. An International plan was adopted and our International Committee was approved as a standing committee. We also signed agreements with the Russian Society of Appraisers for translation rights to our IAAO standards and with the Korean Association of Professional Appraisers for educational translation rights. Our annual conference was again attended by representatives from a variety of worldwide valuation organizations. Our IAAO/IPTI conference held in November enjoyed greater success than anticipated.

The great strength and success of IAAO comes from its committed and loyal membership, our exceptional professional staff and our many generous vendors and supporters. The three legs of our support were strong and steady in 2013. It has been my privilege and honor to serve as your 2013 President and I share with you this 2013 annual report.

Best success and thanks,

Robert Turner, Sr.
2013 President

IAAO.org
314 W. 10th St. • Kansas City, Missouri 64105-1616
EXECUTIVE DIRECTOR’S REPORT

The annual report is IAAO’s way of “posting our grades” for the members to see. We hope you will think that we have scored well, done our homework, and propelled the organization forward during 2013. Inside this document you’ll find reports about member growth, a successful conference, new marketing initiatives and overall improvements in the member experience.

International outreach, one of the primary initiatives of the past several years, saw tremendous progress in 2013, as we put solid plans behind our rhetoric to become more global. The International Special Committee is to be commended for not only showing leadership on the issue, but preparing the new standing International Committee, appointed for the first time in 2014, with solid help in the way of guiding principles for how we move forward. They also took time to educate the IAAO volunteer committee members and the staff on how we need to reach out to those in the property valuation profession worldwide.

Along those same lines, the Technical Standards Committee put the finishing touches on an International Guidance Paper on Mass Appraisal and Related Tax Policy. This paper was created with input from around the globe, and is designed to assist our global audience with their issues of professionalism and consistency. Approved at the beginning of 2014, the Guidance Paper is another tangible sign of our reach outside North America.

The IAAO staff has grown to 23 individuals, and our budget to just under four million dollars per year. In spite of the fact that staff take on more and more projects, we find that our volunteers are also taking on more. In the past several years there have been a number of permanent standing committees added. With Special Committees and others appointed to accomplish task-oriented assignments, IAAO’s dependence on volunteer leadership is as constant as ever. Member input is regularly sought, and IAAO leaders are always anxious to find new ways of meeting member’s needs. For the tenth year running IAAO dues have remained stable, with no increase in fees. Conference registration fees also remain stable with no increases. We are always trying to be mindful of tightened government budgets, and continue our pledge to give you as much as we can at the lowest cost possible. In addition to a special end-of-year discount in 2013 for candidacy fees, IAAO also lowered the cost of obtaining transcripts in 2013.

IAAO is, at its heart, a learning organization. Our courses, workshops and forums, along with webinars, conferences, seminars and events are all designed to raise the stature of both the profession and the professional. In the past five years we’ve seen an exponential increase in the resources that we make available through our Paul V. Corusy Memorial Library, and a concerted effort to train members on how to access those resources themselves. In 2013 we increased our digital presence with more online courses, digital e-books for purchase and viewing, access to regular webinars and answers at members’ fingertips through the library, our AssessorNET forum and networking opportunities.

In the final months of 2013 the new IAAO website was rolled out, and with it came the new AssessingINFO newsletter. Designed to be a newsletter serving the entire profession, AssessingINFO is now published and distributed electronically on the first and third Thursday of each month. Member submissions of ideas and suggestions are always welcome.

Wrapping up the year, during the IAAO Executive Board meeting in October 2013, it was decided that the designation candidacy fees would be waived for the remained of 2013. Apparently many prospective candidates were just waiting for the opportunity to apply and needed a slight push. In 2012 we had a total of 185 new candidates for the year. In 2013, we’re proud to announce that the number of new candidates for the year stands at 825! That’s an increase of almost 350%! The next several years will be spent servicing all of the candidates going through the program and making sure that they get what they need to be successful.

In conclusion, thanks to our membership, our leaders and a wonderful staff, 2013 has been another record-breaking year. With your continued support, we look forward to more good things in 2014.

Lisa Daniels, CAE, MPA
EXECUTIVE DIRECTOR

Lisa J. Daniels
IAAO ANNUAL REPORT 2013

WHO'S WHO

2013 EXECUTIVE BOARD

Officers
Robert Turner, President
Kim Lauffer, RES, President-Elect
Martin D. Marshall, Vice President
Debra Asbury, Past President

Board Members
Tim L. Boncoskey
Heather Drake, CAE, RES
Melinda Fonda
Brian E. Gordineer, AAS
Kenneth L. Joyner, RES, AAS
David McMullen
Kenneth W. Voss, CAE, Associate Member
Scott G. Winter, CAE, RES
Randy Ripperger, CAE
James W. Weaver, CAE, AAS

DIRECTORS
Lisa J. Daniels, CAE, MPA, Executive Director
Christopher Bennett, Publications
Angela Blazevic, AAS, Administration
Larry Clark, CAE, Professional Development
Aubrey Moore, CMP, Meetings
Mary Odom, MLS, Library Services
Robin Parrish, Membership

COMMITTEE CHAIRS

Associate Member Committee, Lourdes Aguiar
Audit Committee, James W. Weaver, CAE, AAS
Budget Committee, Kim M. Lauffer, RES
Chapters and Affiliates Committee,
Raymond E. Beattie, Jr
Communications Committee,
Manuel N. Gallegos
Conference Content Committee, Rick L. Kuehler
Councils and Sections Committee, Faye Tate
Education Subcommittee, David B. Sanford, CAE
Ethics Committee, Peter C. Weissenfluh
Friends of the Paul V. Corusy Library Trust
Committee, Anthony R. Hagenstein, CAE
Instructor Relations Subcommittee,
Ronald D. Gibbs, CAE, AAS
Jeff Hunt, CAE Memorial Candidates Trust
Committee, Linda B. Brown, RES, CAE
Legal Committee, Deborah Sue Cartwright
Local Host Committee, Scott A. Engerson,
Kellianne M. Nagy, CAE
Member Recognition Committee,
Edye B. McCarthy
Membership Services Committee,
William H. Healey, Jr
Nominating Committee, Debra J. Asbury
Past Presidents Council, Josephine Lim, PhD
Planning and Rules Committee, Carol N. Kuehn
Professional Designations Subcommittee,
Darwin Lee Kanius, CAE
Professional Development Committee,
Edward A. Crapo, AAS
Research Committee, Ron Rakow
Scholarship Committee, Sam A. Davis, CAE
Technical Assistance Committee,
Gregory H. Daniels, CAE
Technical Standards Committee,
Albert “Bill” W. Marchand
Timothy N. Hagemann Memorial Membership
Trust Committee, Teresa D. Hattemer, RES
USPAP and Appraiser Regulatory Advisory
Committee, John F. Ryan, CAE
CEAA Special Committee, William Wadsworth
Infrastructure Review Special Committee,
Fred Chmura, AAS
International Special Committee,
Dorothy Jacks, AAS, David McMullen

Who's Who

2013 Annual Report F-E Version.indd   4-5
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PROFESSIONAL DEVELOPMENT

<table>
<thead>
<tr>
<th>Course Type</th>
<th>2012</th>
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<th>Change</th>
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<td>Self-Study</td>
<td>103</td>
<td>202</td>
<td>+99</td>
<td>+96%</td>
</tr>
</tbody>
</table>

NEW EDUCATIONAL OFFERINGS IN 2013

Course 331 – Mass Appraisal Practices and Procedures
Rolled out at the Annual Conference and piloted in Florida in December

Online Course – Introduction to GIS

PROFESSIONAL DESIGNATIONS

A change in education guidelines effective January 1, 2014 helped push a dramatic increase in the number of designation candidates.

Winner of the 2013 Virginia Cup – Saskatchewan, Canada
The state or province with the most members receiving an IAAO Professional Designation since the previous Annual Conference.

“This course was challenging, very well laid out, and the order of operation was impressive for me as an Administrative Coordinator II and not an appraiser. It pulled so many things together in an understandable, obtainable fashion that just when I thought I was getting tense, light bulbs started going off! Keep pushing us all IAAO, I love it.”
~Evaluation by Online Course student
Membership in 2013 showed a significant increase over year-end membership dating back to as far as almost 2008 thanks to the yearly membership recruitment programs and the designation program changes including the waiving of the application fee at year-end. The 2013 membership retention rate continued to be exceptional at 90.4%.

### Global Numbers

Membership in 2013 showed a significant increase over year-end membership dating back to as far as almost 2008 thanks to the yearly membership recruitment programs and the designation program changes including the waiving of the application fee at year-end. The 2013 membership retention rate continued to be exceptional at 90.4%.

#### Member Resources

The IAAO Webinar Series continued to attract numerous participants. A total of 13 webinars were offered in 2013.

The online IAAO Career Center recently celebrated its first anniversary and gained momentum in twelve months with 158 employer registrations; 225 jobseeker registrations; 94 jobs being posted; and 60 resumes being posted.

Twelve issues of the IAAO Insider electronic newsletter were published providing chapters, affiliates and Reps with pertinent association news.

### Social Media

Interest in social media continued and the association saw an increase in Facebook followers in 2013. IAAO’s LinkedIn page and group continued to be popular. IAAO members and nonmembers used this group to share and discuss industry information, trends and career advice. Immediately prior to the 2013 Annual Conference, IAAO launched accounts on both Twitter and Instagram, both using the name IAAOHQ. Members, partner organizations, and exhibitors used these tools, and mentioned IAAO in posts and hashtags months prior to the Annual Conference.

450 individual members in 25 countries outside of the U.S.:
- Albania, Australia, Bahamas, Barbados, Canada, China, Greece, Grenada, Hong Kong, Iceland, Ireland, Republic of Korea, Latvia, Mauritius, Netherlands, New Zealand, Pakistan, Philippines, Romania, South Africa, Spain, Thailand, Turkey, United Kingdom, Zambia

12 Affiliates in seven countries outside of the U.S.:
- Canada, China, Japan, Republic of Korea, Lithuania, Russian Federation, United Kingdom

Two new chapters, three new affiliates.
RESEARCH

PAUL V. CORUSY MEMORIAL LIBRARY

The *Electronic Government Documents Directory* was launched at the 2013 Annual Conference and is available to members. The directory provides assessment professionals easy access to major property tax documents published by state/provincial tax commissions, departments of revenue, departments of taxation, etc.

The Institute of Municipal Assessors (IMA) in Ontario, Canada donated their 800 volume library of assessment materials to IAAO which will be integrated into our collection and made available to IAAO members during the coming year.

**Certificate of Excellence in Assessment Administration**

IAAO recognizes governmental units involved with assessment that integrate best practices in the workplace through the Certificate of Excellence in Assessment Administration award. The challenging and rigorous program is a self-conducted evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*. Five jurisdictions received the Certificate of Excellence in Assessment Administration in 2013 bringing the total recipients to 24.

City of Regina, Saskatchewan, Canada
Carteret County, North Carolina
Wichita Central Appraisal District, Texas
Williamson Central Appraisal District, Texas
Dallas Central Appraisal District, Texas

Dallas Central Appraisal District receiving the Certificate of Excellence in Assessment Administration
MEETINGS

2013 was a year of technological advancements for IAAO meetings. Online meeting registration and online travel booking was provided for all committee meetings. Complimentary wireless internet access was made available to all attendees at the convention center during the annual conference.

ANNUAL JOINT IAAO/URISA (URBAN AND REGIONAL INFORMATION SYSTEMS ASSOCIATION) CONFERENCE

In March, the 17th Annual GIS/CAMA Technologies Conference was held in Albuquerque, New Mexico. It was the most profitable GIS/CAMA Conference since 2008. The conference, with a theme of Emerging Technologies – Rising above the Challenges, drew 323 attendees.

ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION

In August, the 79th Annual International Conference on Assessment Administration brought 1,087 attendees to Grand Rapids, Michigan. The conference theme was Navigating the Rapids in Turbulent Times: A Grand Vision. The event kicked off with a welcome reception at the Grand Rapids Public Museum, where attendees had the opportunity to view the Titanic Exhibition.

At the Opening Ceremony, Steven Ford, son of President Gerald R. Ford delivered an exciting keynote address entitled “From the White House to Hollywood: How to be the Director of your Life, not just an Extra.” A total of 48 educational sessions featured such topics as “Commercial: Real and Personal Property,” “Technology, Tax Policy and Administration,” and “Residential Focus.”

NEW JOINT IAAO/IPTI (INTERNATIONAL PROPERTY TAX INSTITUTE) SEMINAR

In November, the first Challenges in the Valuation of Unique and Leisure Properties Seminar was held in Hollywood, Florida. There were 88 attendees in the Sunshine State.

ANNUAL LEGAL SEMINAR

In December, the 34th Annual Legal Seminar was held in Fort Worth, Texas. Out of the 103 total registrants, there were 60 attorneys and 43 non-attorneys. Covered topics included “New Directions in Property Tax Administration,” “Issues in Valuation,” and “Ethics and Public Policy.” Over 96% of Legal Seminar attendees would recommend it to a colleague.

“"This is the best property assessment law program around.”
-Robert T. Lee, General Counsel, Tennessee Division of Property Assessments.

PUBLICATIONS

NEW e-BOOKS

The IAAO Glossary for Property Appraisal and Assessment has been translated into Spanish. Glosario de Avalúo comercial y avalúo catastral de Propiedades will be available in e-book format in 2014.
**Publications**

**Major Survey Conducted**

The *Ratio Practices Survey* explores current practices and issues in ratio studies in states of the United States and provinces in Canada, and a few local jurisdictions that are not subject to review by a state or provincial oversight agency in terms of frequency of studies, standards used to evaluate results, and final use of results. A version of the survey began as early as 1975. The third iteration of the *Ratio Study Practices Survey* was completed in 2013.

Presentations and published articles on the survey include a narrative discussion of responses and trends since 1989, but coverage focuses on the most recent changes and includes tables and appendixes showing key findings, tabulated responses, and the individual responses from each jurisdiction.

**Guidance Paper Developed**

The IAAO Technical Standards Committee finalized *Guidance on International Mass Appraisal and Related Tax Policy*.

**Important Article Series**

In 2013, *Fair & Equitable* magazine featured eight articles on multipurpose cadastres, parcel data standards, and data aggregation and sharing at various levels of government and with the public. The article series recognizes the growing trend of making property data more accessible and more efficient by sharing resources among various government entities. The series supports the efforts to revise the *Standard on Digital Cadastral Maps and Parcel Identifiers*.

**Administration**

**Facilities**

The IAAO Paul V. Corusy Memorial Library was expanded and enclosed.

**Scholarships**

- $13,757 in scholarships was awarded for IAAO educational opportunities including the IAAO Annual Conference and IAAO Courses.
- In addition three scholarships for registration to the IAAO Annual Conference were awarded from the Barbara Brunner Fund.
- The Timothy Hagemann Fund awarded $400 in scholarships which were all used for membership dues.
- The Hardship Grant Scholarship awarded $1300 in Grants used towards the membership dues renewals.

**Website**

2013 brought many changes for IAAO’s web presence. An entirely brand new content management system was introduced as well as a complete redesign of IAAO.org. Many staff hours went into the design and building out of the new IAAO.org to ensure usability for both members and nonmembers alike. The new IAAO.org officially launched November 18, 2013.

**Electronic Newsletter**

The bi-monthly electronic newsletter was redesigned and revised to include national and global news and events of interest to IAAO members and the assessment world-at-large. The distribution list was also expanded to include prospects and vendors, as well as members. The first issue of *Assessing Info* was distributed November 21, 2013.
In 2013, the Hawai‘i Chapter of the IAAO was formed by administrative staff from all four counties—Honolulu, Mau‘i, Hawai‘i, and Kaua‘i. Because the counties share an interesting history but are physically and politically independent, they decided to form a group with a similar and practical goal, namely, to improve assessment procedures and assessment administration. The chapter aims to pool resources to increase educational opportunities, improve efficiency, monitor legislation at the state level, minimize expenses, share expertise, and advance technology.

Hawai‘i being the youngest state, real property taxation dates back to the Territory of Hawai‘i. From territorial times to 1981, real property tax was a state function, and all four counties shared laws and procedures. This changed with the 1978 Constitutional Convention, which established term limits for state office holders; returned state land held by the Federal Government, such as the island of Kaho‘olawe; and created the Office of Hawaiian Affairs in an effort to address wrongs done toward native Hawaiians since the overthrow of the Kingdom of Hawai‘i in 1893 and to assist all Hawaiians regardless of their blood quantum levels.

But it was also at this convention that control of real property taxation, by constitution, was transferred from the state to each of the four counties because of their own distinct characteristics.

Since 1981, each individual county has produced its own assessment roll, certification, and tax rate deliberation for budget purposes. As a result, standardization among counties has faded, largely due to county-specialized tax legislation pushed by special interest groups and community lobbying. Real property taxes still make up approximately 40 to 60 percent of an individual county’s budget. Public education in the State of Hawai‘i is administered and funded by the state, and county real property taxes are not a contributing factor.

The chapter hopes to reduce difficulties derived from specialized legislation by working together as a unified group. A significant downside of independent county taxation is a lessened ability to provide uniform statewide training at an affordable price for all county real property employees, a challenge that is exacerbated due to a limited number of students in each county. The new Hawai‘i Chapter now plans statewide training and IAAO classes have been offered to students in three of the four counties. In addition, Mau‘i and Honolulu counties are providing annual IAAO entry-level classes to new staff using IAAO approved in-state, on-staff instructors.

Additional difficulties of county independence are monitoring state legislation, providing uniform comments, and carrying out lobbying efforts. By having Hawai‘i Chapter meetings, IAAO assessment experts are able to discuss pending and finalized legislation and its effects on real property taxation functions.

A major goal of the chapter is to improve sharing of data and expertise based on each county’s experiences. For example, in all four counties, hotels and timeshares are high-value properties that are normally taxed at higher rates than residential. Comparable sales and income data in any one county are limited and having each county research the entire state is inefficient. By sharing market data, valuation techniques, income data, and appeal results, the individual counties gain overall respect by providing more uniform, accurate, and defendable assessments related to these very important members of the Hawai‘ian economy.

As a group, counties can also improve technology at a lesser expense. Historically, the counties have shared Tyler Technologies (formerly known as Cole Layer Trumble) as their CAMA vendor. This has allowed the counties to reduce technology expenses via economies of scale and to improve functionality.
through sharing of technical support. This partnership among the counties is being expanded with a new project focused on converting outdated cost data in each county to Marshall & Swift’s Multiple Valuation Platform. The counties will now be sharing a cost manual with costs localized by the vendor. Several counties have also contracted with qPublic as a vendor for their public website portals. Without coming together, the counties would not have been able to embark on these changes or realize cost savings. The newly created Hawai‘i Chapter of IAAO provides an excellent unifying platform for the counties to implement new technology and strive to work in accordance with international IAAO standards.

The Hawai‘i Chapter is proud to announce its first designees, Marcy Martin, Property Technical Officer for Mau‘i County, and Scott Teruya, Real Property Administrator for the County of Mau‘i, both designated in 2013. As a part of the goals set by their Finance Director Danilo Agsalog, their mission is to promote education to Maui staff and comply with standards that are nationally recognized by peers of the IAAO.

Many thanks to initial Hawai‘i Chapter members, President Scott K. Teruya, AAS (Mau‘i); Vice President Gary T. Kurokawa (Honolulu); Treasurer Stanley Sitko (Hawai‘i); and Secretary Kim Hester (Kaua‘i). The Hawai‘i Chapter of IAAO formalizes the commitment that the four counties work together to promote best practices in assessment administration and provide the taxpayers in the “Aloha State” with public trust.
On February 21–22, I attended the Indiana County Assessors Winter Conference. While the temperatures may have been frigid outside, the hospitality and friendliness of the Indiana Chapter and assessors from around the state was very warm! I presented updates from IAAO at the opening ceremony and attended the Indiana Chapter business meeting and election. The assessors of Indiana are actively pushing their appraisal system forward and broadening their educational requirements and level of professionalism in cooperation with the state legislature. IAAO members Bill Birkle and Ginny Whipple have been instrumental in the success of this dynamic chapter and will serve as cochairs of the Local Host Committee for the 2015 IAAO Annual Conference in Indianapolis. The chapter recently rewrote its bylaws to encourage and mentor new designation candidates and designees.

The Call for Abstracts for the 35th Annual Legal Seminar is now available. The deadline for submitting a 200-word abstract is March 31, 2014. Submissions can be made online by using the abstract submission tool under Events/Legal Seminar in the dropdown menu on the home page. This seminar will be held December 11–12, 2014, in Chicago. The Windy City is a popular location for attendees.

The Appraisal Foundation issued a Call for Applicants for three vacancies on its Board of Trustees. IAAO members are eligible for at least one of those vacancies. I encourage interested members to consider applying by March 14. IAAO involvement at this level ensures that our interests as a founding sponsor are being considered.

The Conference Content Committee met January 30–February 1 in Kansas City. The report from this hard-working group of volunteers appears on page 41, including the gigantic spreadsheet the committee used to evaluate submissions and select the best educational presentations. The process of selecting presentations and notifying presenters is nearly complete.

The Executive Board held its first Strategic Planning Meeting February 7–8, 2014, in Kansas City. The entire Executive Board and Executive Director Lisa Daniels attended. The meeting helped identify key issues and topics for the coming year. A major accomplishment of the first day was the identification and prioritization of several key areas of focus for the coming year. The board spent the second day reviewing the entire educational process from development to delivery. The Chair of the Education Subcommittee, Randy Rippleger, CAE, and Professional Development Director Larry Clark, CAE, expertly guided the board through the process of identifying areas for improvement or change. The board established several goals for 2014 and provided direction for the Education Subcommittee when it meets March 7–8 during Leadership Days.

After the Executive Board planning meeting, I traveled to Ft. Worth, Texas, to attend the 33rd annual conference of the Texas Association of Appraisal Districts. An outstanding education lineup was expertly organized by IAAO Conference Content Committee Chair Rick Kuehler. Fellow IAAO member Doris Koch was a coconspirator with Rick in providing attendees with a wonderful conference experience. I appreciate the warm Texas welcome and the opportunity to meet so many IAAO members from the Lone Star State.

In April, I will report more on the GIS/CAMA Technologies Conference, held February 24–27, in Jacksonville, Florida, and Leadership Days, March 7–8, in Kansas City. That issue will also include committee reports from Leadership Days.

Planning for a productive year,

Kim Lauffer

Award-winning speaker Jeanne Robertson and IAAO President Kim Lauffer at the TAAD Annual Conference

(I to r) Brent South, 2014 TAAD President; IAAO President Lauffer; and Jeff Law, 2013 TAAD President, at the TAAD Conference
Proposed Bylaws Amendments from the January 2014 Executive Board Meeting

At the Executive Board meeting held January 17–18, 2014 in San Antonio, Texas the board approved the following proposed Bylaw amendments for exposure.

Adding "and subcommittee" to the President and President-Elect committee appointment duties:

SECTION 5—DUTIES OF OFFICERS
5.1 PRESIDENT...
5.1.1 Appointments...
5.1.1.2 All committee and subcommittee positions that have become vacant, with the exception of the appointments made by the President-Elect in Section 5.2.4.
5.2 PRESIDENT-ELECT...
5.2.4 Appointments
The President-Elect shall appoint one (1) position on each standing committee and subcommittee.

Clarifying the language for Executive Board votes required to amend the Bylaws:

9.2 AMENDMENTS TO BYLAWS
9.2.2 Vote of Executive Board
A valid motion to accept an amendment to these Bylaws shall be approved only if it receives an affirmative vote of at least seventy-five percent (75%) of the total Executive Board members. All amendments shall be effective upon approval of the motion unless a specific effective date is specified in the amendment.

Removing the Councils and Sections Committee:

5.1 PRESIDENT...
5.1.1 Appointments...
5.1.1.8 Moderators for all councils and sections.
5.1.1.9 Executive Board members to serve as liaison between each council, section, club, and network and the Executive Board.

SECTION 11—COMMITTEES
11.2 SPECIAL COMMITTEES
11.2.1 The Nominating Committee, the Councils and Sections Committee, the Local Host Committee, and the Scholarship Committee shall be annually established as special committees.

SECTION 12—MEMBER ORGANIZATIONS
12.3 COUNCILS
Councils are specialty groups consisting of IAAO regular members from governmental organizations with mutual interests who meet membership criteria (see procedural rule 12.4), except the Past Presidents’ Council which is exclusively comprised of IAAO Past Presidents. The Executive Board shall establish and maintain procedural rules for the establishment of IAAO councils.
12.4 SECTIONS
Sections are specialty groups consisting of IAAO members interested in a specific subject. Membership is open to all IAAO members. The Executive Board shall establish and maintain procedural rules for the establishment of IAAO sections.
12.5 12.3 CLUBS
Clubs shall be made up of individual IAAO members interested in social, support, or less formal advisory roles. Each club shall select its own chairperson and governing body.
12.6 12.4 NETWORKS
Networks shall be made up of individual IAAO members interested in cooperating to share information. Each network shall select its own chairperson and governing body.

Send comments by March 31, 2014, to Executive Director Lisa Daniels, Daniels@iaao.org.
Online branding happens with or without the conscious effort of the assessment office administrator. As more consumers shop, play, and interact with government online, it’s no surprise to find the assessment office listed among mobile communications services such as Yelp, Foursquare and Google+. Branding involves becoming familiar with the opportunities available through these services and staking your claim in order to take control of your own image.

From this webinar you will
- Recognize the power of branding
- Understand different websites that already have information about your office
- Find and correct online errors that impact your brand
- Stake your claim to online information created by users
- Monitor online mobile communications services that affect your brand

Most webinars earn 2.0 continuing education credits

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

 Noon–2:00 pm CDT • April 16, 2014

Presented by Tiffany Seward and Tina Morton

Have you ever searched for your office name online? If you did, were you satisfied with the results? Taking control of your online brand presents a strategy to discover and correct errors, and to monitor consumer mobile applications that affect perception of the assessment office.

This session examines how and what customers find when they search online for information about the assessment office and demonstrate how to leverage mobile communication services for the purpose of establishing and protecting the assessment office brand. For example, someone may only want to know the location or office hours. Without the exact web address, a customer typically uses keywords which may or may not produce accurate information. Finding and correcting online errors adds to the consistent, positive image or branding we seek to project of the assessment office.

From this webinar you will
- Recognize the power of branding
- Understand different websites that already have information about your office
- Find and correct online errors that impact your brand
- Stake your claim to online information created by users
- Monitor online mobile communications services that affect your brand

Most webinars earn 2.0 continuing education credits

Save the Date!

Preparation and Trial of the Property Tax Assessment Appeal Seminar

June 5-6, 2014 • Kansas City, MO

Location: University of Missouri—Kansas City School of Law
Hotel Accomodations: Intercontinental Kansas City at the Plaza
(AAA four diamond hotel)
Room Rate: $99 plus tax, single/double

Case Overview

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

Visit www.iaao.org for more details!
Congratulations New Designees

Joseph (Mike) Russo, RES, received the Residential Evaluation Specialist designation in December 2013. Russo serves as a Residential Appraisal Supervisor for the Monroe County Appraiser’s Office in Key West, Florida. He has held that position for one year and previously served as a Deputy Appraiser for three years. Russo entered the appraisal profession in 1995. He is a certified residential appraiser and was the owner/operator of Mike Russo Appraisal Service. Russo has served on the board for Key West Southernmost Runners Club. He has coached full and half-marathon runners and walkers for the Leukemia and Lymphoma Society’s Team-N-Training. Russo was born and raised in Key West and loves boating, fishing, and spear fishing. He is an avid athlete (as aging and knees permit) and completed the Boston Marathon and Ironman distance triathlon in 2009. Russo joined IAAO in 2012.

Patrizia V. Waggoner, RES, AAS, received the Residential Evaluation Specialist designation in December 2013. She achieved the AAS designation in May 2013. Waggoner serves as a Real Estate Assessor for the City of Hopewell, Virginia. She has held that position for less than one year and previously worked for Henrico County, Virginia. She also worked 20 years in various appraisal positions for Cumberland County, North Carolina. Waggoner served on the Virginia Reappraisal Board as a general appraiser and also on the North Carolina Appraisal Board as a certified residential appraiser. She was born in Verona, Italy and came to the United States in her twenties. Waggoner has twin daughters and 1 grandchild. She joined IAAO in 1996.

Vincent Brazzale, RES, received the Residential Evaluation Specialist designation in December 2013. Brazzale serves as a Senior Deputy Appraiser for Broward County Appraiser’s Office in Fort Lauderdale, Florida. He has held that position for nine years. Brazzale started working in the Broward County office when he was 23 years old. During those years he has become state certified, a Certified Florida Evaluator, and earned the RES through IAAO. He joined IAAO in 2013.

Lisa A. Wright, RES, received the Residential Evaluation Specialist designation in December 2013. Wright serves as a Residential Appraiser for the Pinellas County Property Appraiser’s Office in St. Petersburg, Florida. She has held that position for 25 years. Wright previously served as an Appraiser IV. She attended St. Petersburg Junior College, is a Certified Florida Evaluator, and a member of the Florida Chapter of IAAO. Wright joined IAAO in 2013.

Jerry Witt, RES, AAS, received the Residential Evaluation Specialist designation in December 2013. He achieved the AAS designation in September 2013. Witt serves as the Tama County Assessor in Toledo, Iowa. He has held that position for 6 years. Witt was a fee appraiser for 15 years and a realtor for 12 years. He is a certified general real property appraiser in Iowa. Witt holds a bachelor’s degree from Coe College with a major in mathematics. He has served as an adjunct instructor at Marshalltown Community College. Witt is a charter member of the Sons of the American Legion, a past master of Hiran of Tyre Masonic Lodge, and a high school football official. He wanted to say thank you to his wife of 16 years Danielle and his three sons. Witt joined IAAO in 2010.

Billy M. Kellum, CMS, received the Cadastral Mapping Specialist designation in December 2013. Kellum serves as a Mapper for the Rankin County Tax Assessor in Brandon, Mississippi. He has held that position for 12 years. Kellum attended Hinds Community College and earned a certificate of completion in industrial drafting. He joined IAAO in 2013.

Maria J. Thorpes, AAS, received the Assessment Administration Specialist designation in December 2013. Thorpes serves as a Commercial Real Estate Appraiser for St. Louis County Assessor’s Office in Clayton, Missouri. She has held that position for 6 years and previously served as Hearing Officer, Residential Property Appraiser, Commercial Property Appraiser, and Commercial Real Estate Supervisor. Thorpes holds a bachelor’s degree in accounting and economics. She is a St. Louis Community College adjunct real estate professor. Thorpes is a member of the St. Louis Association of Realtors, Missouri Association of Realtors, and the National Association of Realtors. Thorpes states she enjoys the various tracks at the IAAO annual conference and connecting with other professional peers. She joined IAAO in 1998.

The staff at the City of Richmond Assessor’s Office gathered today to congratulate their colleague, Charles Evers, for successfully completing the requirements for the Residential Evaluation Specialist (RES) designation. In his remarks to the group, James D. Hester, City Assessor, explained that having an IAAO designation opens a lot of doors to career advancement in the real estate assessment field. Charles said that more than a few weekends were spent in preparation for both the Case Study and RES Master Examinations and added that he would be available to assist others who are now working to complete their requirements. The office currently has five candidates working towards IAAO designations.

(l to r) Mrs. Carrie Evers, Charles Evers, RES, and James D. Hester, CAE, MAI
Charles Terrell is the Senior Director of Property Taxes for Wal-Mart Stores, Inc. He has 28 years experience in property tax management, encompassing both corporate and governmental perspectives.

**Wednesday Plenary**

**Larry Stone, Santa Clara County (CA) Assessor; Jon Coupal, Howard Jarvis Taxpayers Association; Terri A. Sexton, California State University, Sacramento; Betty T. Yee, State of California Board of Equalization**

**Proposition 13: Legacy and Impact of Property Tax Reform**

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

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

**Education Sessions**

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

**Exhibit Hall**

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

**Awards Luncheon**

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

**Associate Member Committee (AMC) Auction**

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

Presentations in this track will examine market trends, valuation methods and analysis of income and expense data. The presentations will assist you in the valuation of commercial properties.

- Zen and the Art of Hotel Valuation
- Ask the Valuation Experts
- Cap Rates: Rates, Returns, Risks & Rewards
- What’s Normal About Income and Expense Data?
- Income and Expense Data Leading to Annual Assessments
- Avoiding the Hazards: Challenges of Golf Course & Club Valuation
- Cap Rates and Valuation Metrics from REITS
- Rent Data Analysis : Data Cleaning

Residential Focus

This track’s sessions include presentations of a variety of appraisal issues related to residential properties. Topics include modeling, reappraisal projects, dispersion studies and review of single-property appraisals. A highlight will be Wednesday’s walking tour of Sacramento and discussion of the valuation of mixed use developments.

- Impact of Heterogeneity and Age on COD
- Mapping, Ratio Surveys, and International Mass Appraisal
- MRA in Practice: A Successful Implementation
- Real Property Appraisal Review
- Outside Auditors in Municipal Reassessment
- Modeling Residential Values Using Response Surface Analysis
- Valuation of Challenging Buildings

Management and Human Resource Trends and Opportunities

Leadership and management impact everything we do. Successfully implementing technological changes, strategic work force planning, practical application of professional standards, successfully managing major transitions of leadership: all are critical to becoming a better assessment professional. These sessions are designed to help manage challenging issues in a fast-changing world.

- Success Stories from the IAAO Technical Assistance Program
- Tracking Trends in Local Property Markets
- Animating Your Vision
- Practical Applications of Professional Standards
- Setting the Stage: Is ADDIE(A) the Answer?
- Cooperation Between Assessor and Taxpayer
- Writing a Demonstration Mass Appraisal Report
- Unraveling the Mystery of Strategic Workforce Planning

Tax Policy and Administration

Sessions in this track address tax policy and administration issues that impact assessment professionals and property owners. Evolving tax policy trends, property tax initiatives, and staff development are emphasized.

- Assessing High Tech Equipment...and the Software Inside
- Reducing Reliance on the Personal Property Tax: Pros & Cons

Technology Trends and Tools

This track’s focus is on the latest technologies available to assessing officers including methods to improve the efficiency of field inspections, mass appraisal, and general assessment administration. This track will include information and discussions regarding the uses of technology in areas such as cloud technology, software selection, and open source software.

- Desktop Assessment: Approaches & Potential Improvements
- Assessment & Collection Software Selection
- Statistical Methods for Linking GIS to CAMA
- Faster than a speeding bullet...
- CLOUD Technologies
- Online Appeals : Efficiency, Education and Customer Service
- Sharing Services to Benefit Assessors & Taxpayers
- Budgeting Blues & Staffing Woes

Special Issues

This track will focus on a wide variety of topics important to assessment professionals. Topics will include mass appraisal systems, land development, wind turbines, and site inspections of industrial properties.

- State of the Art Mass Appraisal Systems
- The Dollars and Sense of Land Development
- Impact of Wind Turbines on Residential Properties
- Site Inspection Process for Industrial Properties
- Fee (Not So) Simple
- What Does it Mean?
- Best Practice: An Incomplete Journey
- Saskatchewan’s Unique Experience: Legislation Implementation

Global Issues

This track will span the globe of Assessment Administration. Sessions will discuss international issues in South Africa, Latvia, China, Australia, and Turkey, and provide insightful information applicable to North American tax policy and administration.

- Shenzhen, China: Mass Appraisal of Commercial Properties
- Property Tax: The South African Experience
- The Valuation System in Latvia: Past, Present and Future
- Achieving New Levels of Data Accuracy
- Republic of Turkey: Developing a Mass Appraisal Program
- SaaS Appraisals in Australia
- International Trends in Property Tax
- The ASEAN Region: Property Tax Practices

Sessions are subject to change. Check www.iaao.org and Fair & Equitable for updated program information.
IAAO is the internationally recognized leader for mass appraisal standards. Through your membership in IAAO, you have access to wide array of valuable benefits designed to enhance professional knowledge and career opportunities:

- Access to the IAAO Library and thousands of books, articles, government documents, and linked databases
- Member discount to the McKISSOCK online USPAP course
- The opportunity to earn an internationally recognized IAAO professional designation
- The ability to connect and share information with colleagues using AssessorNET the online discussion forum
- Subscriptions to the monthly *Fair & Equitable*, the quarterly *Journal of Property Tax Assessment & Administration*, and the bi-monthly e-newsletter *Assessing Info*
- Registration discounts on IAAO webinars, seminars, and annual conference
- Discounts on IAAO books and multimedia in the Marketplace

**Why would you not want to join?**

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**The Gold Standard for 80 Years**

**2014 EXHIBITOR AND SPONSORSHIP OPPORTUNITIES**

Join us as an Exhibitor and/or Sponsor

- Build long-term relationships with key leaders
- Magnify your company presence, enhancing visibility and maximizing your exposure
- Target your audience and reach decision makers
- Position your company as an industry leader

Exhibitors Contact: Cristalle Bozarth, Meetings Coordinator, bozarth@iaao.org or 816-701-8109
Sponsors Contact: Leann Ritter, Special Projects Manager, ritter@iaao.org or 816-701-8161

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**INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS**

**80TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION**

**August 24–27, 2014**

**Sacramento, California • Sacramento Convention Center**
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
80TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
AUGUST 24-27, 2014 • SACRAMENTO CONVENTION CENTER • SACRAMENTO, CALIFORNIA

STEP 1- REGISTRATION
☐ IAAO Member # ____________________  ☐ Non-Member
First Name_______________________________________ Middle Initial___ Last Name______________
Name for Badge______________________________________________________________
Employer______________________________________________ Title__________________________

CONTACT
☐ Home  ☐ Work
Street Address__________________________________________________________________________
City_______________________________ State/Province_________ ZIP/Postal Code _____________ Country__________________
Phone_____________________________ Fax________________________________________ Email____________________________________

EMERGENCY CONTACT
Name______________________________________________ Phone____________________________________

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

DIETARY
☐ Diabetic  ☐ Vegetarian  ☐ Food Allergies (please list ) ____________________________________________

PHYSICAL
☐ Please check here if you require special accommodations to participate.

Email a description of your needs by August 1, 2014, to Cristalle Bozarth at bozarth@iaao.org. After August 1, 2014, we cannot guarantee we can accommodate your request.

STEP 2- REGISTRATION TYPES & FEES

FIRST TIMER  ☐ Please check here if you are a First Time Attendee.  VOLUNTEER  ☐ Please check here if you are a volunteer.
SPEAKER  ☐ Please check here if you are a Speaker.

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<th>Full Registration</th>
<th>One-Day Registration</th>
<th>Guest Registration</th>
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<tr>
<td>Includes a name badge, conference bag, and access to: Education Sessions &amp; Plenaries, Sunday Welcome Reception, Monday Opening Ceremony, Monday Awards Luncheon, Monday Attendee Appreciation Party, Tuesday Networking Luncheon, Wednesday Closing Banquet, Exhibit Hall, Continental Breakfasts, Refreshment Breaks, Conference Proceedings, and Recertification and Continuing Education Credits.</td>
<td>Includes a name badge, conference bag, and SINGLE DAY access to: Education Sessions &amp; Plenaries, Exhibit Hall, Continental Breakfasts, Luncheons, Refreshment Breaks, Social Events, Conference Proceedings, and applicable Recertification and Continuing Education Credits. SINGLE DAY access on Wednesday does NOT include the Closing Banquet.</td>
<td>Includes a name badge and access to: Sunday Welcome Reception, Monday Opening Ceremony, Monday Awards Luncheon, Monday Attendee Appreciation Party, Wednesday Closing Banquet, Continental Breakfasts, and Refreshment Breaks. <strong>Guests do not have access to the Exhibit Hall, Education Sessions &amp; Plenaries, or Conference Proceedings. Guest refers to a spouse, relative, or personal friend, NOT a business associate or staff colleague.</strong></td>
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**North American Council of Appraisal Organizations (NACAO) discount.** You are eligible to receive the IAAO member registration rate if you are an active member of one of the following organizations: the American Society of Farm Managers and Rural Appraisers (ASFMRA), the International Right of Way Association (IRWA), the Appraisal Institute (AI), or the American Society of Appraisers (ASA). To receive the discount please tell us the participating organization you are a member of and your member number for that organization. Organization: ___________________________________________ Member #: ____________________________

**Please provide a name for your guest’s name badge:**

**Cancellation & Refund Policy:** Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. For this reason we must adhere to strict guidelines. Requests for refunds will be honored, less a $50 processing fee, only if received in writing by August 1, 2014. No refunds will be made after August 1, 2014. No refunds are given for no-shows. Send your cancellation notice to Cristalle Bozarth, at Bozarth@iaao.org, mail to: 314 W. 10th St., Kansas City, MO 64151, or fax to (816) 701-8169.

**STEP 3- PAYMENT (Registrations are not accepted without full payment)**

**CHECK**—Please complete the registration form and mail with check or money order payable to IAAO in US Funds to the IAAO Lockbox at: IAAO, PO Box 29900, Dept 929, Phoenix, AZ 85038-0900. Sending a check may delay your registration 10-14 business days.

**CREDIT CARD**—Please consider registering and making your payment online at www.iaao.org. If you prefer paper registration please complete the below authorization and email your completed registration form to Bozarth@iaao.org or fax it to (816) 701-8169.

Card Type: □ VISA □ MASTERCARD □ AMERICAN EXPRESS

Card # ____________________________ Expiration Date ____________________________

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

Cardholder Name ____________________________ Signature ____________________________ Date ____________________________
The 2014 Conference Local Host Committee (LHC) chose a charitable event in which everyone can easily participate. When the LHC read about *Eye Make A Difference*® through VSP® Vision Care, the committee knew it was a perfect fit for the 2014 Annual Conference. Everyone, near or far, can truly make a difference by donating their gently used eyeglasses to those in need.

**Give the Gift of Sight—At No Cost to You**

Did you know there are more than 1 billion people across the globe who can’t afford or don’t have access to eyewear? During the IAAO Annual Conference in August in Sacramento, VSP® Vision Care will make it free and easy to help people see through the *Eye Make A Difference*® program.

**Glasses Don’t Have an Expiration Date**

*Eye Make A Difference*® accepts donations of gently used eyeglasses for those in need around the globe. Once VSP receives them, the donated glasses are refurbished, cleaned, labeled, and given to VSP doctors to distribute through world missions.

Started in 2008, the *Eye Make A Difference*® program has collected 172,453 pairs of glasses to help those in need. The program accepts all types of glasses, but readers, children’s, and sunglasses—both prescription and nonprescription—are in the highest demand.

**Donating Is Easy—With Each Pair, You Donate Twice**

Simply bring your glasses for donation to the August conference in Sacramento and drop them into the *Eye Make A Difference*® donation boxes. For every pair of glasses donated at the conference, VSP will also donate one free eye exam and, if needed, a pair of glasses to a local child in need!

In order to get the word out, the Sacramento County Assessor’s office decided to challenge its own office to bring in eyeglasses for its annual holiday potluck event! Once the word was out, there was a very enthusiastic response. Many donators said they were holding on to old glasses with the thought that one day they could be put to good use! In an office of 150 employees, 40 pairs of glasses were collected! The challenge was a huge success!

**A Message from IAAO President Kim Lauffer**

I am so excited to help support and promote the *Eye Make A Difference*® program that was selected by the 2014 Sacramento Local Host Committee as its charitable cause. Good vision is a priceless gift often taken for granted. Please begin gathering eyeglasses that you, your family, and friends no longer need or use. You can reduce clutter in your home and help others at the same time. This is definitely a win-win situation! Glasses are also easy to pack. So let’s support *Eye Make A Difference*® and help make this campaign a huge success!
CHIEF APPRAISER
Chehalis, Washington, United States

Description
Under limited supervision, the Chief Appraiser provides assistance in managing and coordinating the operations and activities of the Lewis County Assessor’s Office; acts on behalf of the County Assessor as required; and supervises assigned personnel. The Chief Appraiser supervises, trains, and evaluates the performance of assigned personnel; provides recommendations regarding the interviewing, selection, hiring, transfer, promotion, and/or termination of staff. The Chief Appraiser oversees and coordinates the day-to-day operations of the Assessor’s Office including appraisals, levy calculations, senior exemptions, and GIS mapping and segregation and administers the Assessor’s Office programs, policies, and procedures in accordance with established objectives and goals. This is a non-represented position.

Nature of Work
Under limited supervision, plans, coordinates, and manages the operations of the Commercial/Industrial and Residential divisions of the Lewis County Assessor’s Office; provides technical expertise in relation to appraisal activities; and supervises assigned personnel.

Essential Functions
The following duties ARE NOT intended to serve as a comprehensive list of all duties performed by all employees in this classification, only a representative summary of the primary duties and responsibilities. Incumbent(s) may not be required to perform all duties listed and may be required to perform additional, position-specific duties.

- Oversees and coordinates day-to-day Division operations pertaining to appraisal, re-valuation, and data analysis.
- Monitors and ensures the accurate and equitable appraisal and assignment of value to property located within the County.
- Develops, implements, and reviews Division procedures involving the compilation, computation, and analysis of valuation data.
- Supervises, trains, and evaluates the performance of assigned personnel; provides recommendations regarding the selection, discipline, and/or termination of staff.
- Assigns work duties to employees; responds to inquiries and provides technical guidance to staff; monitors the quality and accuracy of work performed.
- Administers real estate and property assessment equalization programs; facilitates adjustments in the tax base/rate as a result of changes in County property values.
- Reviews sales data for real, commercial/industrial, and mobile home properties; ensures the accuracy of data used as comparable by appraisal staff.
- Communicates with the Board of Equalization, Board of Tax Appeals, Department of Revenue, real estate professionals, tax payers, and County personnel regarding appraisal related matters.
- Participates in performing appraisals; conducts appraisal investigations; authorizes appraisal corrections and value adjustments as required.
- Attends and participates in hearings; defends appraisals to property owners, owner representatives, attorneys, and fee appraisers before the Board of Equalization, Washington State Board of Tax Appeals, and/or other courts of law.
- Oversees the planning, coordination, and layout of data system installations and/or modifications.
- Prepares and maintains a variety of departmental records, reports, and documentation.

Working Environment/Physical Demands
Work is performed primarily in a standard office environment and occasionally in the field when conducting appraisals.

Applications
This recruitment is open to any qualified applicant who can perform the essential functions and possess knowledge, skills and abilities as identified in the job description. The following items are required for your application to be considered complete and for you to be considered for this recruitment:

- Cover Letter
- Application (NOTE: ALL sections of the application must be completed. “See resume” is not acceptable.)
- Lewis County Employment Application Authorization to Release Information

Resume
Applications may be e-mailed to: marci.miess@lewiscountywa.gov with a hard copy to follow within 5 days. Lewis County accepts no responsibility for completeness of applications, the timely delivery or the loss or damage of data when sent by email, fax, U.S. Postal Service, private carrier, delivery service, or other provider. Application materials received by Lewis County become the property of the County. The application, job description and posting can be downloaded from the Lewis County website at www.lewiscountywa.gov, under the “Government” tab, “Human Resources” Department tab, and under “Job Board”. You may also pick up an application package between the hours of 8:30 a.m. and 4:30 p.m. from: Lewis County Assessor or Human Resources Office, 351 NW North Street MS: ASR01, Chehalis, WA 98532.

SPECIAL NOTE: The information for State and Federal Reporting Form is voluntary. By providing this information, you assist the County in meeting state and federal reporting requirements. The information provided on this form is not used as a part of the review and selection process. Lewis County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.
New Members

For a membership application, visit IAAO.org and click on Membership

Alberta, Canada
Kristin Morrissey
Teresa Young
Melissa Zayac

British Columbia, Canada
Laura Schwagele

Manitoba, Canada
Richard Sherrin

Newfoundland and Labrador, Canada
Jeff Micheal Walsh

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

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

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

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

Arkansas
Matthew Cory Bloesch
Terisa R. Campbell
Mark Alan Chiaro
Robert E. Clay
Katie M. Doyle
Jeff Gipson
Kevin M. Hauger
Marlo Lynn Hurley
LaRon Shane Johnson
Jamie D. Kirk
Cyerice D. Marti
Lawrence B. Matlock, Jr
Nichole S. Mouton
Jayme C. Nicholson
Craig P. O’Brien
Ronald K. Pack
Kevin Pruett
Karl S. Reynolds
Samuel Roller
Jennifer Corie Scarborough
Michael D. Shepherd
Jovan D. Thomas
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Jonathan L. Waters
Roger C. Williams, Jr

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Dawn D. Benjamin
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Dain T. Bufe
Gustavo A. Calvino
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Robert R. Drummond
Patrick J. Fox
Louis Frey, III
Steve Gau
Michael C. Grasso
Mary Cassandra Horne
Sarah C. Hultgreen
Tony C. James
Byron K Johnson
Michael L. Keevers
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Misty L. Liebert
Bobby Ray McBay
Benjamin W. McGeoch
Randall F. Munro
Thankappan K. Prasad
Longino Rodriguez
Ryan K. Smith
Ronald L. Sullivan, Sr
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Dena L. Westcott

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Wendy Kraemer
Lynn Monsalvatge
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Hope Moore Herrington
Adriane D. Odom
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Jodi M. Smith
Ira Thorn
Michelle R. Wilson

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Freddie L. Dunlap
Penny G. Woods

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David Salzer
Patrick Santos

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Joshua Chavez
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Lawrence D. Griego
Antonio Feliciano Montoya
Anthony Rodriguez
George A. Tyrrell
Albert Ugas

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Jeff A. Boone
Michael A. Burton
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Laura L. Eagle
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Shauna Lynne Everhart
Tammy S. Hemby
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Kendra Rafie
Karen C. Robinson
S. Kegon Silver
Thomas E. Smith, Jr
Karen Sprion
Rebecca H. Thompson
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Clint D. VanHoy
Tammy Hicks Walker
Rena Williams
Daniel A. Williams

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Damon Lamont Watkins

Oklahoma
Gregory L. Harmon

Oregon
Nathaniel R. Combs

Rhode Island
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South Carolina
Lawana K. Schulze

Tennessee
Gary R. Wilburn

Texas
Lisa A. Abram
Howard Andrew Angell
H. Glendale “Bud” Black, Jr

Utah
Don G. Chavis
Monica Dolan

Vermont
Charles R. Mason
Cheryl S. Tuthope

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

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

Wisconsin
Gary Kohlenberg
Member Anniversaries—March

5 Years
David A. Adomatis, PPS, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Judith A. Anderson, La Porte County, La Porte, IN
Keith R. Andziewicz, Maricopa County Assessor’s Office, Maricopa, AZ
Khadijah B. Barkers, CMS, Harris County Appraisal District, Webster, TX
Meredith L. Bennett, Harris County Appraisal District, Houston, TX
Mary F. Carrico, Washington County, Springfield, KY
Angelica R. Citron, CMS, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Min Clyman, PPS, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Jason W. Cockerill, Washington County Assessor’s Office, Salem, IN
Deborah K. Corbari, Town of New Scotland, Slingerlands, NY
Andrew P. Cordas, Harris County Appraisal District, Cypress, TX
Brandon D. Danielsen, RES, Saskatchewan Assessment Management Agency, Saskatoon, SK, Canada
Kristie L. Dressel, Center Township Assessor’s Office, Crown Point, IN
Betty Etheridge, Williamsburg County, Kingstree, SC
Jamie H. Floyd, Williamsburg County, Kingstree, SC
Frank J. Gliha, Geauga County, Chardon, OH
Kenneth J. Hanney, RES, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Melanie G. Holt, Harris County Appraisal District, Houston, TX
Cheryl M. Horton, CMS, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Richard B. Hyder, Mitchell County, Bakersville, NC
Kathleen Kelleher, Sacramento County Assessor’s Office, Sacramento, CA
Jennifer L. Litewski, Zion Township, Zion, IL
Kevin D. Locklear, Durham County, Durham, NC
Jarrod K. Longman, St. Mary Parish, Franklin, LA
Holly C. McDonald, CMS, Harris County Appraisal District, Cypress, TX
James McDonald, III, Fulton County Board of Assessors, Atlanta, GA
Vincent T. McLellan, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Julie Medley, Carbon County, Price, UT
William G. Wyatt, Barren County PVA, Glasgow, KY
Alan P. Myrick, Guilford County, Tax Department, Greensboro, NC
Phillip S. Nguyen, CMS, ConocoPhillips, Houston, TX
Thang Viet Nguyen, CMS, Harris County Appraisal District, Katy, TX
Pamela J. Pearsall, Yavapai County, Prescott, AZ
Dawn B. Perry, Durham County, Durham, NC
Stephanie A. Potter, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Alan W. Rapaport, RES, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Kathy L. Rhodes, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Danielle Simpson, Boulder County Assessor’s Office, Boulder, CO
Marianne C. Smith, Spring Independent School District, Houston, TX
Ronald D. Spika, Harris County Appraisal District, Pearland, TX
Janet V. Tinsley, Camp Central Appraisal District, Pittsburg, TX
Judith A. Trail, Colar County Assessor’s Office, Jefferson City, MO
Marc K. Vachon, Thurston County Assessor’s Office, Olympia, WA
Michael H. Vy, CMS, Harris County Appraisal District, Sugarland, TX
Leisa Weintraub, Tulsa County Assessor’s Office, Tulsa, OK
Tana West, Deschutes County, Bend, OR
Lisa Woodman, Zion Township, Zion, IL
Jarrod A. Young, CMS, Harris County Appraisal District, Houston, TX
Linghui Zeng, CMS, Harris County Appraisal District, Houston, TX

10 Years
Jason S. Ambeau, Ascension Parish Assessor’s Office, Donaldsonville, LA
Wilson T. Baggett, III, Berkeley County, Moncks Corner, SC
Timothy K. Bean, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Paul D. Campbell, Municipal Property Assessment Corporation, Pickering, ON, Canada
Michele C. Casandra, Town of Pelham, Pelham, NY
Robert A. Criddle, Town of Ogdon, Spencerport, NY
Matthew A. Dingman, City of Farmington Hills, Farmington Hills, MI
Dana W. Glenn, Kittitas County, Ellensburg, WA
James R. Michael, RES, Palm Beach County Property Appraiser’s Office, West Palm Beach, FL
Richard Moring, Fayette County Appraisal District, La Grange, TX
Donna T Murray, Richmond County, Augusta, GA
Melanie H Ogleby, Richmond County, Augusta, GA
Gus Tenhundfeld, Tyler Technologies, Inc., Moraine, OH
Marianne Welsch, Hancock County Assessor’s Office, Garner, IA
Mary-Louise Willett, King County Department of Assessments, Seattle, WA
Michael Woolford, Monroe County, Monroe, MI

15 Years
Ben A. Abrams, CAE, TD Bank, N A, Bedford, NH
Carla D. Bishop-Higgins, Meritax, LLC, Indianapolis, IN
Eric J. Bjorn, Lake County Property Appraiser’s Office, Tavares, FL
Mark S. Boehnke, Bastrop Central Appraisal District, Bastrop, TX
Brenda J. Brittain, Morgan County, Martinsville, IN
Reva M. Brummett, Morgan County, Martinsville, IN
Dave Cook, Yakima County, Yakima, WA
Theresa Cox, Douglas County Assessor’s Office, Castle Rock, CO
Jody C. Duncan, City of Martinsville, Martinsville, VA
Kathy D. Gillis, CAE, City of Edmonton, Edmonton, AB, Canada
Dan Goodwin, Ventura County Assessor’s Office, Ventura, CA
Michael E. Gregorich, Nexus Group, Granger, IN
Greg V. Himes, Idaho State Tax Commission, Emmett, ID
Brad B. Hughes, Montrose County, Montrose, CO
Paul W. Huston, CAE, Town of Okotoks, Assessment Services, Calgary, AB, Canada
Bobby Joe Keith, Ohio County, Rising Sun, IN
Cris K. O’Neal, Cahill, Davis, and O’Neal, LLP, Los Angeles, CA
Dixie Packard, Hamilton County Assessor’s Office, Indianapolis, IN
Jim Robinson, Harris County, Madisonville, TX
Todd W. Sleggs, Sleggs, Danzinger & Gillis, Cleveland, OH
Scott Smajstrla, Nu Star Energy, San Antonio, TX
Kimbo B. Stroud, Franklin County Auditor’s Office, Columbus, OH
Susan R. Swiers, Alachua County Property Appraiser’s Office, Gainesville, FL
Kelly R. Tannent, Delaware County, Delaware, OH
Bradley J. Theien, City of Superior, Superior, WI
Vanessa Thomas, Forman, Hanratty & Montgomery, Ocala, FL
Charlie Tolbert, Prince William County, Real Estate Assessments, Woodbridge, VA
Monique J. Travis, Thomson Reuters, Beavercreek, OH
Raul S. Turrieta, Grant County Assessor’s Office, Silver City, NM
Robin L Ward, Noblesville Township, Noblesville, IN
Eddie Whitworth, Camden County Assessor’s Office, Camden, MO
Richard E. Williams, Tulsa County Assessor’s Office, Tulsa, OK

20 Years
Texas Association of Assessing Officers, Austin, TX
James H. Ashburn, CAE, Sarasota County Property Appraiser’s Office, Sarasota, FL
Conference Content Committee

Rick L. Kuehler, Chair; Colleen Keene; Greg McHenry, AAS; Deborah Ring; Warren Weathers; Larry Stone, Local Host Representative; Lou Newman, RES, Associate Member; and Leann Ritter, IAAO Staff Liaison.

The committee met on January 30, 2014, to review the 67 abstracts that were received from the Call for Presentations. The deadline for the abstract submissions was January 24, 2014. The committee had a difficult time selecting abstracts because the quality of the abstracts submitted was outstanding. The committee spent considerable time laying out the framework of the conference program by reviewing each abstract submitted.

Finally the committee was able to formalize the abstracts into six tracks: Commercial Real Property; Residential Focus; Tax Policy and Administration; Management and Human Resource Trends and Opportunities; Technology Trends and Tools; and Special Issues. Because several abstracts with an international perspective were submitted, the committee decided to add a seventh track, Global Issues, which will highlight the countries that submitted abstracts. Overall the educational program content for the conference should be of exceptional quality, and the committee is pleased with the final program content.

The committee reviewed possible topics for the two plenary sessions and decided that the Tuesday morning plenary would be “Global Perspective from Wal-Mart.” The Wednesday morning plenary is titled “Proposition 13: Legacy and Impact of Property Tax Reform.”

The Conference Content Committee thanks those who submitted presentations for consideration. We look forward to seeing everyone in Sacramento, California, for the IAAO 80th Annual International Conference on Assessment Administration.
Education Calendar

**BY LOCATION**

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

**ARIZONA**
112—Income Approach to Valuation II
Phoenix, April 7–11, 2014
163—Marshall & Swift Commercial
Phoenix, April 15–17, 2014
551—Valuation of Machinery & Equipment
Phoenix, August 5–7, 2014
300—Fundamentals of Mass Appraisal
Phoenix, November 3–7, 2014
The AZ Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Grogan 602/372-9218.

**ARKANSAS**
101—Fundamentals of Real Property Appraisal
Little Rock, March 24–28, 2014
102—Income Approach to Valuation
Little Rock, April 7–11, 2014
402—Tax Policy
Little Rock, May 19–23, 2014
201—Appraisal of Land
Little Rock, September 8–12, 2014
300—Fundamentals of Mass Appraisal
Little Rock, November 17–21, 2014
The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Cleta Hardy 501/324-9104
452—Fundamentals of Assessment Ratio Studies
Fayetteville, April 8, 2014
The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews 870/886-1135.

**FLORIDA**
101—Fundamentals of Real Property Appraisal
Tallahassee, March 24–28, 2014
112—Income Approach to Valuation II
Tallahassee, March 24–28, 2014
331—Mass Appraisal Practices and Procedures
Tallahassee, March 24–28, 2014
600—Principles & Techniques of Cadastral Mapping
Tallahassee, March 24–28, 2014
300—Fundamentals of Mass Appraisal
St. Augustine, May 19–23, 2014
311—Residential Modeling Concepts
St. Augustine, May 19–23, 2014
400—Assessment Administration
St. Augustine, May 19–23, 2014
102—Income Approach to Valuation
Panama City Beach, August 4–8, 2014
201—Appraisal of Land, Panama City Beach
August 4–8, 2014
312—Commercial/Industrial Modeling Concepts
Panama City Beach, August 4–8, 2014
402—Tax Policy, Panama City Beach
August 4–8, 2014
The FL Department of Revenue, Property Tax Oversight sponsor the offerings listed above. For more details, contact Meghan Miller 727/588-6856 or via e-mail, millerm@dor.state.fl.us

**KANSAS**
300—Fundamentals of Mass Appraisal
Wichita, May 19–23, 2014
191—National USPAP 7-Hour Update
Wichita, September 29, 2014
311—Residential Modeling Concepts
Wichita, October 13–17, 2014
The Sedgwick County Appraisers Office sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.
102—Income Approach to Valuation
Oklahoma, May 12–16, 2014
300—Fundamentals of Mass Appraisal
Oklahoma, June 2–6, 2014
331—Mass Appraisal Practices and Procedures
Oklahoma, August 18–22, 2014
201—Appraisal of Land
Oklahoma, September 8–12, 2014
The KC Chapter of IAAO sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.
400—Assessment Administration
Topeka, March 17–21, 2014
101—Fundamentals of Real Property Appraisal
Topeka, April 14–18, 2014
102—Income Approach to Valuation
Topeka, July 7–11, 2014
300—Fundamentals of Mass Appraisal
Topeka, August 4–8, 2014
The Kansas Department of Revenue, Division of Property Valuation sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.

**KENTUCKY**
101—Fundamentals of Real Property Appraisal
Frankfort, March 24–28, 2014
102—Income Approach to Valuation
Frankfort, April 21–25, 2014
500—Assessment of Personal Property
Frankfort, June 9–13, 2014
300—Fundamentals of Mass Appraisal
Frankfort, June 23–27, 2014
400—Assessment Administration
Frankfort, July 28–August 1, 2014
102—Income Approach to Valuation
Frankfort, August 18–22, 2014
101—Fundamentals of Real Property Appraisal
Frankfort, September 15–19, 2014
The KY Chapter of IAAO sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307

**LOUISIANA**
102—Income Approach to Valuation
Baton Rouge, April 7–11, 2014
112—Income Approach to Valuation II
Baton Rouge, May 19–23, 2014
400—Assessment Administration
Baton Rouge, May 19–23, 2014
601—Cadastral Mapping: Methods & Applications
Baton Rouge, May 19–23, 2014
151—National USPAP
Baton Rouge, June 16–18, 2014
151—National USPAP
Baton Rouge, June 18–20, 2014
The Louisiana Assessors’ Association sponsor the offerings listed above. For more details, contact Charles Henington 318/226-6711.
300—Fundamentals of Mass Appraisal
New Orleans, June 23–27, 2014
The Orleans Parish Assessor’s Office sponsor the offering listed above. For more details, contact Reba Johnson 504/658-1399.

**MISSISSIPPI**
500—Assessment of Personal Property
Starkville, March 17–21, 2014
101—Fundamentals of Real Property Appraisal
Jackson, May 19–23, 2014
The Mississippi State University Extension sponsor the offerings listed above. For more details, contact Jason Camp 662/325-3141 or jasonc@ext.msstate.edu

**MISOURI**
101—Fundamentals of Real Property Appraisal
Blue Springs, March 24–28, 2014
400—Assessment Administration
Blue Springs, July 14–18, 2014
402—Tax Policy
Blue Springs, October 6–10, 2014
The KC Chapter of IAAO sponsor the offerings listed above. For more details, contact Todd Reynolds 316/660-9277.

**NEW HAMPSHIRE**
102—Income Approach to Valuation
Concord, May 12–16, 2014
101—Fundamentals of Real Property Appraisal
Concord, July 14–18, 2014
The New Hampshire Association of Assessing Officials sponsor the offering listed above. For more details, contact Renee Fisher 603/230-5938.

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

**NORTH CAROLINA**
500—Assessment of Personal Property
Asheville, April 7–11, 2014
The North Carolina Association of Assessing Officers sponsor the offering listed above. For more details, contact Marcus Kimnade 919/856-7107
101—Fundamentals of Real Property Appraisal
Chapel Hill, March 17–21, 2014
311—Residential Modeling Concepts
Chapel Hill, June 23–27, 2014
400—Assessment Administration
Chapel Hill, August 18–22, 2014
The School of Government sponsor the offering listed above. For more details, contact Carolyn Sands Boggs 919/966-4157.

**OHIO**
402—Tax Policy
Findlay, April 7–11, 2014
101—Fundamentals of Real Property Appraisal
Logan, May 12–16, 2014
112—Income Approach to Valuation II
Delaware, May 19–23, 2014
102—Income Approach to Valuation
Alliance, July 7–11, 2014
201—Appraisal of Land
Monroe, October 27–31, 2014
The Ohio Ad Valorem School sponsor the offering listed above.

For more information about sponsoring IAAO classes contact Education Manager Jean Spiegel, spiegel@iaao.org. Please contact the individual coordinator listed for each state's offerings for enrollment/registration information.
From the IAAO Archives

“The efforts of your association to further scientific methods for standardizing procedure and equalizing assessments are of great value to yourselves and to the taxpaying public.” — President Dwight D. Eisenhower to IAAO, 1958

The 80 Years of Excellence Retrospective timeline appearing in each issue of Fair & Equitable this year has been compiled from primary sources in the IAAO archives. An expanded version of the timeline appears on the IAAO website on the Resources page, with enlarged photos and full descriptions. All decades of the association’s 80 years will eventually appear in the online timeline, being built out each month leading up to the annual conference in August.

In researching the IAAO archives for the timeline, I investigated the swinging pendulum of public opinion about the property tax, starting in 1934, when John C. Donehoo was organizing the National Association of Assessing Officers (NAAO, the original name of the association), and continuing to today.

In 1934, Mabel L. Walker, of the Tax Policy League of New York, surveyed senior American public finance professors in 52 of the country’s largest colleges. She summarized their responses in Tax Systems of the World published in 1935 by the Tax Research Foundation (Slemrod 1995). At that time, 86 percent of survey participants agreed that the property tax should continue as a major source of local revenue. Only 47 percent were in favor of the property tax on tangible personality. Homestead exemptions were even less popular, with only 21 percent in favor. Support for state supervision of local real estate assessment, however, was almost unanimous.

Fast forward to the 1994 redo of the Walker survey (and the 60th anniversary of IAAO): 85 percent of American professors still favor retaining the property tax as a major source of local revenue. The other responses changed significantly over the 60 years, however. Support for the tangible personal property tax waned to 35 percent, and support for homestead exemptions doubled to 42 percent (Slemrod 1995). Today, three-quarters of the states impose tangible business personal property tax, and the homestead exemption has been adopted in more than half of the states. State supervising agencies continue to operate in a majority of states, except for Delaware and Hawaii (Dornfest et al 2010). The evolution of thought in academia has reflected the development of actual practices, or perhaps vice versa.

The American Enterprise Institute for Public Policy Research (AEI) conducts public opinion polls on taxes and publishes the results biennially in Public Opinion on Taxes: 1937 to Today (Bowman 2012). AEI claims it is the most comprehensive collection of polls ever compiled on the subject of taxes. The institute pulled findings from the Roper Center for Public Opinion Research, a leading archive of social science data affiliated with the University of Connecticut. The data show in 1938, the sales tax was perceived as the worst tax and least fair of all taxes. Unfortunately, the most recent report (2012) shows that this perception of the property tax has not changed much over the last decade:
• In 2003, 36 percent of the public called it “most disliked” (Kaiser).
• In 2005, 42 percent of the public called it “least fair” (Gallup).
• In 2006, 39 percent of the public called it “least fair” (Harris).
According to tax policy expert David Brunori,

Researchers should reconsider how they conduct public opinion polling on taxes. The public clearly does not like taxes. When asked which taxes they dislike the most, the tendency is to name those most visible—the federal income tax and the property tax. (Brunori 2007, 125)

Because there is widespread support for basic local services, the only conclusion is that the public does not like visible taxes. William Fischel, also a tax policy expert, argues that the public understands the benefits of the property tax when it is linked to essential local services and ultimately to preserving the value of their homes (Fischel 2001).

From the commendation of President Eisenhower in 1958 to its 80th anniversary, IAAO has succeeded in “furthering scientific methods for standardizing procedure and equalizing assessments,” but the organization faces an uphill battle to demonstrate its value to taxpayers. Despite the anti-property tax sentiments over the past eight decades, academicians still support it, local legislators still rely on it, policy experts still favor it, and citizens still want local control over local benefits.

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...in 1938, the sales tax was perceived as the worst tax and least fair of all taxes.

References


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

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

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

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

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

Where accuracy and intelligence intersect