

MAY 2011 · VOLUME 9, NUMBER 5

# **FAIR** *&* equitable

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



**No Jurisdiction Left Behind**  
Mary Odom

**An Overview of The Land Records/GIS  
Integration Initiative for Assessment Officials**  
Franklin Peirce Eichelberger



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# From the President

Bruce Woodzell

*Behold, my friends, the Spring is come; the earth has gladly received the embraces of the sun, and we shall soon see the results of their love!*

— Sitting Bull

Dear IAAO Members,

Spring has at long last made her grand entrance at my home here in Virginia. If you live in a cold-winter region like me, then you are probably looking forward to the spring as well.

Just as Mother Nature has been busy, I too find myself incredibly busy with my responsibilities as President. One of the most important responsibilities that I (or a designated representative) have is to represent IAAO at numerous meetings and events.

My travel calendar is filling rapidly. In early April, I attended the 51st annual Alberta Assessors' Association Conference in Red Deer, Alberta, Canada. The conference theme this year was the "Power of Change." The keynote speaker discussed the love-hate relationship that we all have with the process of change. I found it truly interesting to hear how the Canadian real estate market has reacted to current economic conditions and changes to our economic reality. I also was interested to hear about the 2010 restructuring of assessment review boards in Alberta during their legal panel plenary.

I ended my April travels with a trip to Jacksonville to attend the Florida Chapter of IAAO Seminar/Conference. I was again very fortunate to be with an outstanding professional group of assessing officials, to network about current real estate market trends and conditions, and to hear new ideas and techniques that evolve from the outstanding educational opportunities that are offered by the chapters and the affiliates of IAAO.

In between those two meetings, the Executive Board met in San Diego, California, on April 15–16. Prior to each in-person board meeting, the board members receive a vast amount of information assembled by staff into three-ring binders. These "board books" contains financial reports, department reports from the Executive Director and staff, committee reports, proposed project plans, status of existing project plans, and information about local and international initiatives among other things. Each board member must become familiar with the content prior to meeting. There tends to be a lot of late-night reading the week prior to the meeting.

At the April board meeting, the majority of time was spent reviewing committee reports and proposals developed at Spring Leadership Days. Some of the proposals can be complex or have significant financial implications. Therefore, certain committee chairs or representatives attend the board meeting in person to explain details and answer questions the board may have. Other committee representatives report by phone and answer questions that arise during board discussions.

The hard work and dedication of IAAO committee members is greatly appreciated. They make the work of the board easier by their due diligence and by filtering through the endless details that must be considered in

(continued on page 23)

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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



# No Jurisdiction Left Behind

Mary Odom

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In every state and province, there are jurisdictions pursuing best practices in assessment administration. In 2002, the IAAO Research Committee initiated a certificate program to recognize jurisdictions that exemplify best practices. A quest to discover these beacons of distinction, as well as to inspire all jurisdictions to embark upon this journey, is part of the ongoing work of the Research Committee.

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## ***The IAAO Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions that utilize best appraisal and assessment practices in their offices.***

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Through this certificate program, IAAO encourages jurisdictions to develop teamwork and gain a sense of accomplishment in a very difficult profession. The IAAO Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Since the program is directed at an entire jurisdiction rather than an individual, there is a strong emphasis on teamwork and group achievement. Jurisdictions that earn this designation demonstrate a high level of proficiency in the assessment and appraisal disciplines to both their constituents and their peers. In addition, candidate jurisdictions find that preparing the materials required for the certificate serves as a learning process, providing a greater awareness of the jurisdiction's strengths as well as revealing areas for continued development.

Many professional associations, such as the Government Finance Officers Association (GFOA), offer recognition of local governmental units for adopting and following

best practices in their offices. However, IAAO is the only organization that can independently and objectively determine whether an assessment jurisdiction is meeting standards and best practices in the appraisal profession. An assessment jurisdiction can use the process of obtaining a CEAA from IAAO to:

- Enhance the public trust
- Promote professionalism
- Be recognized as a leader in the industry
- Identify strengths as well as areas for continued development
- Provide a framework for setting strategic goals
- Boost staff morale and create a strong team environment.

Recognition from IAAO through a CEAA is the highest professional honor an assessment jurisdiction can receive. The vision of the Research Committee is that there will be at least one certificate recipient in every state and province, and eventually multiple recipients in every state and province.

Since the inception of the CEAA, seven jurisdictions have achieved recognition, as follows:

- Alachua County, Florida, Property Appraiser's Office (2004, 2010)
- Johnson County, Kansas, Appraiser's Office (2005)
- Seminole County, Florida, Property Appraiser's Office (2005)
- King County, Washington, Department of Assessments (2008)
- Lee County, Florida, Property Appraiser's Office (2008)



The Alachua County, Florida, Property Appraiser's office earned the first IAAO Certificate of Excellence in Assessment Administration for pursuing best practices in 2005 and a recertification in 2010. Pictured (l to r) are Mike Oliver, Walter Barry, Colleen Keene, Pam Oliver, Tracy Bayles, Teri Conti, Dan Marvel, Glenda Walrath and Bob Bates.

- Manatee County, Florida, Property Appraiser's Office (2008)
- Osceola County, Florida, Property Appraiser's Office (2010).

## The First: Alachua County, Florida, Property Appraiser's Office

The first jurisdiction to receive the CEAA, the Alachua County, Florida, Property Appraiser's Office, believed that its business processes were exceptional and wanted to be the first certificate recipient in 2004. To achieve this goal, four point people from various departments were selected: the Chief Deputy Property Appraiser, the Executive Direc-



The Seminole County, Florida, Property Appraiser's office proudly displays its CEAA plaque. Pictured (l to r) are (standing) Stephen Spence, Brad Sefried, Sally Sheibenberger, Jeff Overbay, and (seated) Alice Weinberg, David Johnson, and Tyra Miller.

tor of Administration, the Executive Director of Valuation, and the Information Technology Director. These four representatives made the commitment to complete the self-evaluation with their respective staff members in the shortest time possible. The process ended up taking three weeks of focused, dedicated effort, plus many overtime hours. Glenda Walrath, IT Director, said,

*In retrospect, we should have broken the project down in greater detail and assigned it to the responsible departments. In fact, when we worked on our five-year resubmission, we did that, and it was much more manageable.*

The Alachua County Property Appraiser's Office encourages jurisdictions that are interested in pursuing the certificate to give themselves enough time to go through the exercise carefully, and advises that, if they discover a process that does not meet or exceed the requirements, to use the *Assessment Practices: Self-Evaluation Guide* to assist in improving those areas. Walrath also advises,

*In addition, have one person handle the administrative tasks of formatting and tracking the exhibits included in the document. Also, use your most knowledgeable staff to manage the self-assessment exercise.*

The Alachua County office considers the CEAA recognition to be confirmation that it is a leader in the industry, along with the benefit that the journey itself created a strong team environment among the staff members who participated.

## Then Two More: Seminole County, Florida, and Johnson County, Kansas

Two jurisdictions followed closely behind Alachua County and received the certificate in 2005: the Seminole County, Florida, Property Appraiser's Office and the Johnson County, Kansas, Appraiser's Office. The Property Appraiser in Seminole County had recently been elected to the position and chose the certificate process as an opportunity to formally inventory the office and determine strengths as well as identify areas for improvement. No one in the office had been through the process, so there was no one to mentor the staff, and there were no previous submissions to review for direction. The office therefore targeted organizing the data into a seamless submission and selecting a point person for the project. This person engaged as many other staff members as possible, but mainly served as the compiler who ensured that the final outcome was cohesive and seamless. Alice Weinberg, Customer Service Director for the Seminole County Property Appraiser's Office said, "Though it is a lot of work, the rewards are worth the time you put into it."

The Seminole County office benefitted from the recognition from fellow IAAO members because of the special

promotion of the certificate program at the IAAO annual conference and on the IAAO Web site. Weinberg added,

*In our own jurisdiction, we promote the designation to our constituents, on our Web site, and in our collateral materials to highlight our professionalism. Our staff appreciates that we are concerned with providing the best services available, and they too have gained educational benefits through this process.*

Dennis Gering, Operations Manager in the Johnson County, Kansas, Appraiser's Office, is an experienced professional who has undertaken procedural reviews in the past. Gering and the office staff there expected it to be a typical review that would confirm what they had addressed previously. However, completing the project turned out quite differently. Said Gering,

*Take our strengths, for instance. Many of our strengths can be attributed to the staff and the experience, skills, and knowledge they have in their areas of expertise—people much like me who may not come from a background in the appraisal field but have many strong characteristics that, when combined with the skills of others, form a complete, balanced operation.*

Gering further stated that the Johnson County office benefitted from examining not only the operational functions of the office but also those characteristics of the people within the office.

Other benefits that the Johnson County office enjoyed through the process included establishing benchmarks for operations, which served as points of comparison for future reviews. The office can look back and see the road traveled and how far it has come in the past five years. For instance, out of approximately 100 questions in the self-evaluation guide (at the time), 17 were answered "no" and 83 were answered "yes." Therefore, the assumption could be made that 83 percent of the operation complied with the recommendations in the *Assessment Practices: Self-Evaluation Guide*. In a few short years, many of the "no" responses have become "yes" responses and even surpassed the IAAO guidelines because of the established cultural values that support growth. According to Gering,

*The momentum we carried forward from that point helps us to constantly change—to do bigger and better things. We strive to be the best!*

### **King County, Washington, Department of Assessments**

Lloyd Hara, the new Assessor for King County, Washington, is proud and excited about the many innovative ways his staff does business, and can understand why his jurisdiction was recognized for its best practices.

*Winning this recognition seemed to 'recharge' staff to seek out continuous improvement in their individual activities*



Representatives of the Lee County, Florida, Property Appraiser's office accept their CEAA plaque from then-President Guy Griscom, CAE, at the 2008 annual conference. Pictured (l to r) are James Sherron, Jacqueline Mabry, and Guy Griscom, CAE.

*and for the organization as a whole. Sometimes it takes seeing something written on paper to make it have an impact. Knowing recertification is required every five years you begin to think about which processes might be improved. We have already recognized areas where we could improve processes and have implemented some changes.*

The King County department learned a valuable lesson about communication between and among divisions of the organization. Because the jurisdiction is so large, primary responsibility for various operations is divided among the accounting, commercial, residential, information tech-



Charlie Hackney, Property Appraiser in Manatee County, Florida, shows off the CEAA the office received in 2008. Pictured in the back row (l to r): Patti Kreider-McClintock, Scott Tussing, Debbie Lentz, Dale Friedley, Greg Pennington, and Bill Kersey. Front row (l to r): Bobbie Windham, Charlie Hackney, and Dianna Earnest.

nology, and administrative divisions. Ensuring the final submittal flowed in a consistent manner and bringing the different writing styles together proved to be the most difficult part of the process. According to Hara,

*So often, an organization commits to better communication, but for one reason or another that commitment gets overshadowed by the day-to-day operations. We again recognized the importance of and continued need for ongoing communication between and among divisions of the organization. Also paramount was communication with the public and our other external stakeholders. Pivotal to improving assessment administration was ensuring that we solicited input and considered the needs of all internal and external stakeholders.*

## More in Florida

Apparently, there are overachievers in the state of Florida, because three additional jurisdictions have since received the CEAA. The Lee County Property Appraiser's Office perceived the certificate program as an opportunity to perform an in-depth review of current business practices and evaluate those findings according to the standards of IAAO.

Jacquelyn Mabry, who works in Training & Special Projects at the Lee County Property Appraiser's Office, said,

*One of our most valuable lessons was that in assessment administration there are many options and choices in creating sound business practices and there is no harm in critiquing our own practices. Through critiquing, we can only move forward in a more appropriate direction.*

In retrospect, the Lee County office would have spent more time in the planning stages. For a short time, many departments and employees were involved, thus creating many different templates, voices, and tones. This necessitated a revamp of the plan to assign one person to create one voice and one cohesive submission.

Staff at the Manatee County Property Appraiser's Office thought that the CEAA would provide a method for evaluating office procedures, measuring efficiencies, and making necessary improvements. The most difficult part of the process was dedicating the time staff members needed to complete the chapters assigned to them. The 9-member team consisted of the property appraiser, four directors, two supervisors, and two support staff. It was almost a year from the time they received the *Assessment Practices: Self-Evaluation Guide* until they finished the submission, although the actual time spent on the submission was considerably less, as they worked on each chapter around their office schedule and other deadlines.

Charles Hackney, Property Appraiser at the Manatee County Property Appraiser's Office, commented,

*The greatest benefit is confirmation to our staff and constituents that our office is utilizing best practices in assessment administration. We learned the strengths and weaknesses of our organization and that overall we are in compliance with the standards set forth by IAAO.*

If there were one thing that the Manatee County office would have changed about the process, it would be starting on the journey sooner. The office encourages other assessment jurisdictions to lay out a schedule for completion based on each chapter in the self-evaluation guide and on the office's work timeline. Many of the chapters can be done independently of each other and do not have to be completed in sequential order.

Last but not least, the Osceola County, Florida, Property Appraiser's Office took a hint from the Seminole County office when newly elected Property Appraiser Katrina S. Scarborough decided to use the CEAA vehicle to review office procedures and processes to determine whether the office was following best practices. She also wanted the office to work together to achieve a worthy goal that would represent a testament to the employees for their dedication and hard work in servicing the public. As the office's motto states, "The best PA office, because we care."

According to Scarborough,

*While we have always been confident in our knowledge and processes, it was nice to see just how closely we follow the best practices in assessment, in accordance with the certificate program. It made everyone think about the steps in the management and appraisal process to see if there were any areas for improvement.*

The office counted it as an advantage to know that it was doing things right. By analyzing everything and identifying areas for improvement, the entire office gained a boost in confidence. As a newly elected property appraiser, Scarborough found that public confidence in what the office is doing is a very valuable commodity. She recommends having a good mentor to assist with the certificate program, regardless of whether you're newly elected or not.

Several CEAA recipients suggest that interested jurisdictions try to obtain previous submissions from other recipients so they can see how each county interpreted the questions and the various styles of answers. Other recipients also recommend arranging for a mentor, perhaps a previous recipient or someone from the Research Committee.

## Certificate Requirements

To apply for the CEAA, an assessment jurisdiction must meet the following requirements:

1. The applicant jurisdiction must have at least one employee who is a current IAAO member in good standing.

2. The submitter, assessment jurisdiction (candidate), and the submission must comply with the IAAO Code of Ethics and Standards of Professional Conduct.
3. The candidate jurisdiction must be an appraisal and assessment agency and not solely an oversight agency.
4. The application must be submitted with the accompanying fees as detailed in the latest IAAO CEAA Program, General Procedures.
5. Jurisdictions must identify the year of compliance, which can be no older than one year from the date of submission of application. This one-year window of opportunity (end of year of compliance) is based on the final valuation notice mailing date.
6. Each candidate jurisdiction shall receive an electronic copy of the latest versions of the following publications:
  - *Assessment Practices: Self-Evaluation Guide*
  - IAAO CEAA instruction manual
  - IAAO CEAA electronic submission template.

The candidate jurisdiction must complete a detailed report of its assessment practices according to the format of the IAAO *Assessment Practices: Self-Evaluation Guide*.

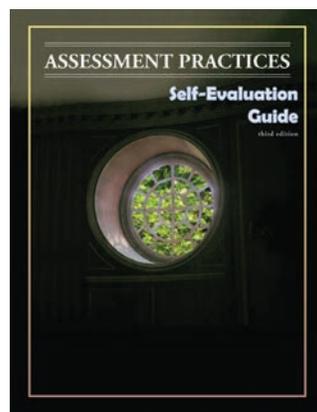
Previous recipients report that the number of people required to complete the submission varies widely. One jurisdiction had only three people working on the project, and it took them two years to complete because the Chief Deputy retired shortly after the project had begun. At the other end of the spectrum, a jurisdiction that had 15 people on the project spent a little less than one year working on it, using spare time wherever possible. However, most jurisdictions completed the submission within several months to a year.

Building and protecting a quality reputation is one of the great challenges of the assessment profession. Henry Ford, the American industrialist and pioneer of the assembly-line production method said, "You can't build a reputation on what you are going to do." Assessment professionals must turn intentions into actions and persevere until the goal is achieved. Three states currently have CEAA recipients, and there are candidate jurisdictions in five other states.

Is your organization ready to be one of the best? Find out how to get started at [www.iaao.org/sitePages.cfm?Page=69](http://www.iaao.org/sitePages.cfm?Page=69), or send an e-mail with your questions to [excellence@iaao.org](mailto:excellence@iaao.org). ■

Mary Odom, MLS, is Director of Library Services and also staff liaison to the Research Committee at IAAO headquarters in Kansas City, Missouri.

## Assessment Practices Self-Evaluation Guide, 3rd ed.



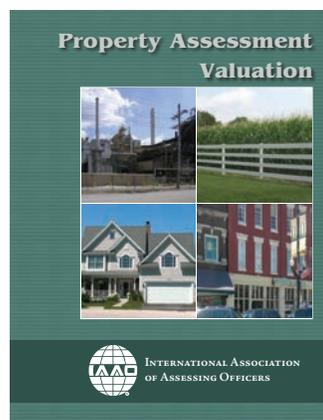
The *Assessment Practices Self-Evaluation Guide*, 3rd edition, has been written to assist candidates for the Assessment Administration Specialist (AAS) designation, and jurisdictions seeking the Certificate of Excellence in Assessment Administration. It also can be used to document best practices in the office.

The guide incorporates accepted standards of assessment practice in the publications and standards of IAAO and reflects the requirements of the *Uniform Standards of Professional Appraisal Practice* (USPAP).

To order, go to [www.iaao.org](http://www.iaao.org) and click on Marketplace, the IAAO online ordering system!

**Electronic version:** Members \$25, Nonmembers \$50  
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## Property Assessment Valuation, 3rd ed.



*Property Assessment Valuation*, 3rd edition, is an introductory text on assessment administration and property appraisal principles for assessment purposes. The 3rd edition contains substantial updates on mapping, highest and best use, and personal property assessment. The book supports the following IAAO courses: 101—Fundamentals of

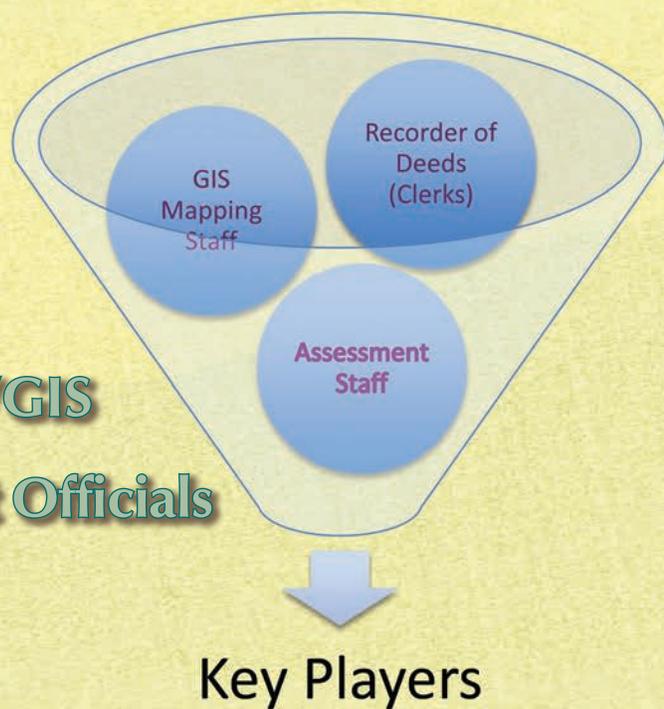
Real Property Appraisal, 102—Income Approach to Valuation, 112—Income Approach to Valuation II, 201—Appraisal of Land, and 500—Assessment of Personal Property.

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**Members \$55, Nonmembers \$65**

# IAAO CEAA Frequently Asked Questions

1. What will this cost?
  - a. Application fee (\$100) submitted with the application.
  - b. Initial Certification fee to be submitted with submission materials when you are ready for grading:
    - \$250 for jurisdictions up to 25,000 total parcels and accounts of real and personal property
    - \$500 for jurisdictions 25,001 to 99,999 total parcels and accounts of real and personal property
    - \$1,000 for jurisdictions over 100,000 total parcels and accounts of real and personal property.
  - c. Resubmission fee (\$50) for regrading if needed.
  - d. Annual renewal fee (\$100).
  - e. Five-Year Renewal Recertification fee (\$250 for up to 99,999 parcels and \$500 for over 100,000 parcels).
2. Can a small jurisdiction apply for the Certificate?
  - a. Yes, the Certificate is designed so that small, as well as large, jurisdictions can meet the requirements.
  - b. IAAO provides an electronic template that can be used by large or small jurisdictions that will save time in getting started, set up, and through the material.
3. Will the submission be made public?
  - a. Yes, but only if it is successful.
  - b. As part of your Letter of Transmittal provided at the time your submission is sent for grading, you will authorize IAAO to make your submission public (answers that do not pass may be deleted or redacted).
4. How long do I have to get my submission to IAAO?
  - a. One year from the date your application is submitted.
  - b. Extensions may be granted on a case-by-case basis.
5. What kind of help is permitted?
  - a. An IAAO Research Committee mentor may be requested.
  - b. You may request a copy of a successful submission.
    - As a practical matter, request only one.
    - You may request the one you wish.
    - Your submission should be original like any published material (do not copy any of the provided material) and specific to your jurisdiction.
6. Who will grade my submission?
  - a. IAAO will select graders from the pool of those who have already qualified or from the AAS submission graders.
  - b. Graders will not be from your state to avoid any appearance of a conflict of interest.
  - c. You will not be told who your grader is and there will be no direct contact between you and your grader during the grading process.
  - d. During the grading process the Research Committee will contact you with any questions your grader has regarding your submission.
7. What are some of the things I should look out for in my submission?
  - a. If you use multiple writers, have a single writer edit the entire document so that it does not appear rough or disjointed.
  - b. Use the Certificate Submission Guide to ensure a professional appearance.
  - c. Be sure you answer every question and respond to each text box request for information supporting your response.
    - Certain chapters or questions may be inappropriate for your jurisdiction and can be answered as N/A, such as the Personal Property Chapter when your jurisdiction is not required to assess personal property.
    - Not all questions need to be answered “yes.”
      - If you do not answer “yes,” tell us what you do to deal with the issue described in the question.
      - Tell us why you deal with the issue differently.
8. When will I hear back from IAAO following my submission for grading?
  - a. That will depend on the graders and their schedule.
  - b. As a practical matter, it will take several months after submission. However, graders target complete grading in time to be approved by the IAAO Research Committee and the IAAO Executive Board by the last Board Meeting before the annual conference, which means you should try to submit by February or March of the year you wish to be recognized.



# An Overview of the Land Records/GIS Integration Initiative for Assessment Officials

Franklin Peirce Eichelberger

*Editor's Note; This article is based on a Property Records Industry Association (PRIA) brief that is part of the recently approved PRIA land records/GIS integration initiative (May/June 2010). Other deliverables and tasks for this initiative include several briefs, workshops, blogs, wikis, Webinars, and the like. The bibliography at the end of this article lists currently available PRIA materials concerning the LR/GIS initiative. More details on this multiyear initiative are available at [www.pria.us](http://www.pria.us).*

*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.*

## Overview

The integration of land records and GIS/CAMA could be the next significant impact on local government management and automation. With the PRIA launch of the land records/GIS integration initiative, the land records community is realizing integration benefits even before the GIS/CAMA community. Simply put, integration means that land records are linked, enabled, or connected to GIS/CAMA functionality and data sets; this allows users and uses to access one set of records from another. Familiar keys to a GIS/CAMA user, such as PINs (parcel identification numbers), UPIs (uniform parcel identifiers), property owner names, or situs/location addresses, can also be used to access instruments, such as deeds, mortgages, satisfactions, right-of-ways, easements, or releases. Conversely, if instruments are indexed by UPI number or PIN, then GIS maps and CAMA records can easily be accessed or organized. The assessment community will be a major benefactor of this integration because many key updates for the CAMA system may originate with recorded documents and instruments. With integration can come significant workflow improvements: CAMA updates are available in a more timely manner and fewer errors occur with chain of title and property transfers.

This connectedness ensures that the record cross-references are accurate and correct. Staff is responsible for these cross-references and verifications; therefore, a focus

on record accuracy greatly heightens successful record utilization. *The title preparer is still responsible for accurately preparing the records for recordation including any UPIs or PINs.*

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***The assessment community will be a major benefactor of this integration because many key updates for the CAMA system may originate with recorded documents and instruments.***

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This integration is so powerful that new revenue streams are now possible. Revenue streams and return on investment are substantial and can easily cover any cost of system integration. By using modern economic models, such as net present value and internal rate of return, new land records/GIS integration revenue streams will garner much attention. The most critical revenue stream of all may be better, faster, and more accurate updates of key data needed to keep the tax roll current.

## A Possible Scenario

A resident wants to add a deck to his or her property, but before he can apply for a building permit, the township code enforcement officer says a map showing the residence's setback to the side and rear property lines is

needed. The only information the resident has is the property tax bill with the PIN and of course the address.

The resident goes to the recorder of deeds office in the county courthouse annex and asks for assistance. The recorder's office staff member asks the resident, "Where is your property?" The resident gives the staff member the PIN and the situs (location) address; the PIN is entered into the computer; and the map is displayed on a computer screen that faces the resident, along with the following information:

- The property owner's name
- The situs address, another key step in verifying the proper property
- Key assessment data from the CAMA system, which further verifies the property owner's name and mailing address, current valuation, property size, and last year's tax payments
- The resident's house on the aerial photograph, another verification step.

"Yes," the resident says, "that is my property, next to the one on the corner! Could I please get a hardcopy of the map in color, 8.5 x 11?" "Yes," the staff member replies. The resident says, "Could I also get a copy of my deed instrument from when we refinanced our home?" "Sure," says the staff member, "it is right here too for a small charge." The resident is pleased to receive all the necessary information in one convenient place.

"You wouldn't happen to have the floodplain map handy for my property as well?" "Yes, I can add that to the map before we print it, I'll just have to zoom out a bit." The resident walks away with a map he can use for the deck application with the township, all for a nominal sum, without having to visit multiple offices.

This scenario is not at all far-fetched. And, in fact, if the resident had been slightly more computer savvy, he or she could have done much of the same work at home on the Internet for a small additional fee and saved the trip to the courthouse annex.

The convenient by-product of this approach is that all the building permits for property improvements (e.g., decks) are organized and available later for assessment staff when they conduct their valuation reviews for the next year.

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### ***Integration has a synergistic effect in which the whole sums to more than the component parts.***

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#### **PRIA Land Records/GIS Initiative**

The objective of the PRIA initiative is to link familiar land records functions and processing with map and geographic functions and entities available elsewhere, normally in a county's GIS and CAMA systems. Integration allows for GIS functionality to be used to access or query traditional land records by other nontraditional keys, such as PIN, UPI, tax account, property owner's name, or situs (location) address information. Traditional keys such as deed book and page, instrument number, or grantee or grantor still need to be available and supported. However, more keys are available for accessing land records via integration.

Integration also offers new methods of map access to find land records, for example, print the deeds and valuation records for all properties affected by a proposed street widening along Fourth and Fifth Avenues. Integration also allows for unique access and unambiguous cross-referencing among related records. This access and unique cross-referencing should be consistent over time and from year to year.

Land records, assessment/tax records, addresses, and GIS map/records have often been developed on a stand-alone basis, with integration only recently being discussed. These programs could be viewed as stand-alone automation, or *silos*, as they are commonly described. Integration is often difficult to effect since commercial off-the-shelf (COTS) software usually focuses on specific solutions. Other functional software may be *homegrown*, or local technical staff may not have the expertise to undertake complex system design and implementation, much less integration among diverse third-party software products with source code unavailable for modifications.

Moreover, integration is not often attempted because any automation project involves risk and the more functions or interfaces included, the riskier a project can become. In other cases, different departments or elected officials are each responsible for their own functions and integrating them often has no high-level patron or promoter.

#### **Risks**

The risks of integration are as follows:

- Stand-alone third-party COTS products do not allow for (easy) integration.
- The focus or responsibility most often is at the departmental level.
- Separately elected officials may have little impetus to work together or coordinate their functions, activities, or automation; the enterprise perspective is often missing or lacking.
- Local technical staff lacks the skills to understand, much less undertake, integration.
- The cost of integration is often high, and few possible funding sources are available.
- The benefits of integration have not been well defined (until now).

## Benefits

Nevertheless, some governments and organizations have found that integration can provide considerable benefits in its own right. Integration has a synergistic effect in which the whole sums to more than the component parts. In some cases, this synergy is palpable and even fundable. If integration is done properly, this synergy can improve most functions, even at the departmental level. This *value-addedness* strengthens each of the contributing processes in measureable ways. Shortened workflows and more efficient daily processes can affect productivity and costs on a daily basis in multiple departments. There are fewer errors and transfer mistakes.

The benefits of integration are as follows:

- With more records easily accessible and linked together, more information or knowledge is available.
- New methods, or keys, are available to access familiar records.
- With more staff examining and checking the same records, errors are minimized and mistakes are reduced.
- New access methods allow for support of new functions.
- New access methods and new functions allow for new funding sources and new revenue streams.
- Integration allows for more workflow intersections, improves timing, and establishes update/maintenance triggers, for example, desktop valuations.
- Workflow intersections allow for speedier processing, less data redundancy, and timing efficiencies.

## Summary

Land records/GIS integration makes strong economic and business sense. With integration, a county's land records, GIS, tax/assessment/valuation, and address data are more valuable. The collective records are much more useful to more people. Because key record cross-referencing begins before instrument recordation, land records/GIS integration is initiated at the start of many key workflow processes.

## Bibliography

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Moyer, D., and K.P. Fisher. 1973. *Land parcel identifiers for information systems*. Chicago: American Bar Foundation; Federal Emergency Management Agency, June 2002. One of the earliest works on topics such as information systems integration.

Urban and Regional Information Systems Association (URISA) and International Association of Assessing Officers (IAAO). 1999. *GIS guidelines for assessors*, 2nd ed. Park Ridge, IL: URISA; Chicago: IAAO.

Peirce Eichelberger is the principal at Geographic Data Base Management Systems, Inc., Collegeville, Pennsylvania. He is cochair of the PRIA GIS initiative.



Now is a good time to explore the IAAO Web site.

## Member Benefits

Look on the home page for tools members use frequently:

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

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

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

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

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

## Marketplace

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

## Home Page

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

## Glossary of Terms for Land Records/GIS Integration

**12 Steps of Land Record Modernization.** A global view of all the activities of a modern clerk or recorder's office to provide new and better methods for storing, accessing, and using land records by a local government agency and its partners. Would include larger integration opportunities with GIS, addressing, and CAMA/assessment systems and workflows.

**Cover sheet.** Used in some locales to collect consistent instrument details on the first sheet of the document submission.

**Grid parcel identification number (GPIN).** A potential common identifier developed from the *X-Y* property centroids, usually calculated and stored by the GIS. The GPIN focus helps to ensure that any changes in a parcel's boundary or line work will generate a unique new key. The GPIN has other attributes that need to be understood prior to adoption—some good and some bad.

**Legal descriptions.** Textual descriptions of real property boundaries. Not always included in some instruments in some locales. Usually needed to verify a property's location, shape, and size.

**Mailing address.** United States Postal Service designation of the property owner. Separate and distinct from the situs/location address. The mailing address may relate to a Post Office box. Should be stored in digital systems as a series of separate fields using the U.S.P.S. mailing address standard.

**Monuments.** Physical locations related to a property that have a certain permanence attached to them regarding the legal description and boundaries of the property. Monuments are often referenced in legal descriptions (in recorded instruments, such as deeds) and are used in mapping.

**Parcel identification number (PIN).** Key or identifier used by assessors to identify property taxation and valuation records. Note that multiple formats of the one identifier may exist due to various computing system implementation and staff utilization/interpretation.

**Property Records Industry Association (PRIA).** Organization of clerks, recorders, registers, title community, and industry members who are responsible for land records and public recording of documents.

**Pixels.** Picture elements associated with a scanned image or document or a picture or (aerial) photograph in a GIS context.

**Short legal.** Term often referring to a lot number or previously recorded instrument, such as a subdivision plat, where the short legals are referenced and/or drawn or mapped.

**Situs address.** The location or place address of a property, house, business, or residence, as distinct from the mailing address. An addressing format or standard should be used to ensure consistent capture of situs addresses across multiple county functions, departments, and levels of government.

**State plane coordinate (SPC).** Used in most GIS formats for simplified mapping onto a planar coordinate system usually defined for a large portion of a state. Every county is normally in only one SPC system. GIS easily calculates from SPC to other projections or to latitude and longitude.

**Uniform (or universal) property (or parcel) identification number (UPI).** Shared identifier, as used in Pennsylvania, that can represent a full legal description. Implies that the map, the legal description, and UPI number are synchronized over time. A common identifier that can be used by multiple agencies/departments/governments to identify real property by referencing map features, deeds or instruments, and the like. Can become a new index field for recording and searching for documents.

**Urban and Regional Information System Association (URISA).** Association of GIS professionals.

**Vectors.** Graphic elements normally drawn from endpoints with points of change described along the boundary, usually representing boundaries of a parcel, deed, right-of-way, or legal description.

Objective · Professional · Affordable

# IAAO Technical Assistance



IAAO provides assistance in the following areas

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

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

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



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# IAAO Call for Candidates • IAAO Is Looking for Future Leaders!

## Election Calendar

### 2011

**July 1**—Candidate questionnaires must be completed and returned to the Executive Director for distribution to the Nominating Committee.

Candidate profile information and photographs must be submitted to Executive Director for inclusion with the official ballots.

**Prior to August 1**—Nominating Committee Meeting is held to plan for any needed candidate interviews.

**Prior to September 18**—Nominating Committee conducts any needed candidates interviews via telephone.

**September 21**—Slate of candidates is posted at headquarters office by the close of the annual conference.

**September 26**—Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference.

**November 1 through November 30**—Elections in progress.

Ballots and accompanying materials available to IAAO members.

**December 15**—Tabulator certifies election results to Executive Director.

**December 31**—Candidates wishing to challenge election results must file an election challenge with the Executive Director.

### 2012

**January 15**—Election campaign reports must be filed with the Executive Director.

**After December 31**—Election results shall be certified at the first Executive Board Meeting following the December 31 challenge deadline or the first meeting after any challenge is resolved.

The vote to destroy ballots occurs.

## Becoming an IAAO Board Member

IAAO Executive Board members are elected by IAAO members. Candidates are elected for three-year terms. IAAO Executive Board candidates must be prepared to meet at least four times per year (at IAAO expense), in various locations. To be considered for nomination, you must declare your interest to IAAO Headquarters. Call 816-701-8100 to receive a candidate information packet.

The Nominating Committee is chaired by the Immediate Past-President of IAAO. The committee *prefers* to consider candidates who have been a Chapter officer, IAAO Representative, committee chair, or all three. If you have other experience that demonstrates maturity, competence, and a willingness to make decisions for the benefit of your profession, then you should consider becoming a candidate for the IAAO Executive Board. The prerequisite requirements for candidacy are provided in the candidate information packet. Once the election slate is selected, IAAO conducts a balloting process with the voting membership. Regular members vote for regular board positions and associate members vote for the associate member position on the ballot. For the 2012 election, there will not be an Associate Member candidate position on the ballot. Candidates may use IAAO resources to promote their candidacy, by sending broadcast e-mail messages through the IAAO service. Most promotions and mailings must be done at the candidate's expense. Special pricing is available to all candidates for select promotions. This information is covered in your candidate information packet.

## Becoming an IAAO Officer

To become eligible for nomination as an IAAO officer, you must notify the IAAO Nominating Committee or IAAO Headquarters that you are interested in becoming an officer. In addition, candidates must have served previously on the Executive Board and their term on the board must have expired at least one year prior to the term of the officer position. There are four (4) officer positions at IAAO—President, President-Elect, Vice-President, and Immediate Past-President. Each position is limited to a one-year term. The IAAO Executive Director serves as the Secretary/Treasurer for the organization.

The President-Elect and the Vice-President are elected by IAAO members who are

eligible to vote. The President-Elect automatically succeeds to the office of President when his/her President-Elect term ends.

To be considered as a candidate for an IAAO Officer position, you must declare your interest to IAAO Headquarters. Call 816-701-8100 to request a candidate information packet.

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

## What's Next?

If you would like to be considered for candidacy, then contact [pastpresident@iaao.org](mailto:pastpresident@iaao.org) and find out more about pursuing the pathway to professional excellence.

## Voting Regions

Board members are elected from three regions. The regions are identified as Region 1, Region 2, and Region 3. Breakdown of representation by region is as follows:

### Region 1

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, Alberta, British Columbia, Manitoba, Saskatchewan, Australia, Guam, Hong Kong, Japan, Mexico, New Zealand, Phillipines, Thailand

### Region 2

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, West Virginia, Wisconsin, New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward, Quebec, Great Britain, Iceland, Ireland, Netherlands, Russia, Slovenia, South Africa

### Region 3

Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, Anguilla, Barbados, Grenada, Puerto Rico, Virgin Islands

## Contact Information

Contact Bill Carroll at [pastpresident@iaao.org](mailto:pastpresident@iaao.org) if you would like to be considered for candidacy and pursue the pathway to professional excellence!



## Change of Ownership

The Michigan Supreme Court has spelled out how changes in joint-tenancy ownership of property should be treated for tax cap purposes. In Michigan, creation or termination of a joint tenancy is among the statutory exceptions to transfers of ownership that reset market value. The litigation had opened the possibility that property owners, through strategic formation of joint tenancies, could maintain a capped value on their property in perpetuity.

The court listed two requirements that joint-tenancy agreements must meet to qualify for the exception. Under the original-owner requirement, at least one person who was an owner of the property before the joint-tenancy agreement must be among the co-tenants. Original owners are defined as (1) a sole owner at the time of the last uncapping event, (2) a joint owner at the time of the last uncapping event, or (3) the spouse of either a sole or joint owner at the time of a conveyance. Under the continuous-tenancy requirement, a subsequent joint tenancy must include at least one participant of the original joint tenancy and that participant must have been a continuous member of the original joint tenancy. The continuous-tenancy requirement applies only to properties owned through a joint tenancy that is terminated to form another joint tenancy.

In the case before the court, a husband and wife purchased their family home in 1959 and held it as tenants in the entirety. In 2004, the wife quit-claimed her interest to her husband. The same day the husband set up a joint tenancy with right of survivorship with one of their adult sons. When the father died in January 2005, the son became sole owner. In September 2005, the son set up a new joint tenancy in the home with his brother which also included rights of survivorship.

The court provided the following analysis of each step in the ownership succession. The 1959 purchase marked a transfer of ownership and an uncapping event (had tax cap legislation been in place at that time) establishing the father as the original owner. When he set up a joint tenancy with his son, it constituted a change of ownership, but fell within the exception because the father was an original owner and a co-tenant in the new arrangement. At the father's death, the joint tenancy terminated and the son, as the last surviving member of the tenancy agreement, became sole owner. This change of ownership also qualified for the exception because the father was an original owner of the property when the joint tenancy was created and the son was an original member of that joint tenancy and had remained a member for the duration of the agreement. When the son created the joint tenancy with his brother, the change became a transfer of ownership that reset the property value because the son was not an original owner at the last uncapping transaction, which was in 1959. The continuous-tenancy rule did not apply because the son had become a sole owner when the first joint tenancy terminated at his father's death. The court noted that the two brothers were now considered original owners because their joint-tenancy agreement had uncapped the property.

While the litigation and explanation concerned transactions between family members, the same rules apply to joint-tenancy agreements between third parties.

*(Klooster v. City of Charlevoix, Michigan Supreme Court, No. 140423, March 10, 2011)*

## Economic Incentives

Even after several high-profile decisions upholding the constitutionality

of economic incentives (the *Blinson* litigation was covered in Legal Trends in January and August 2008), North Carolina courts continue to address legal issues surrounding these programs. The appellate court recently examined who has standing to file economic incentives lawsuits and what issues still merit the court's attention. The litigation arose from an incentives package offered to a semiconductor company headquartered in one county to locate a new plant in a neighboring county.

The suit was filed by two plaintiffs—one from each county. To have standing, the appellate court stated, payment of property taxes in the county was not required as the trial court had ruled; payment of any type of taxes, including sales taxes, would suffice. However, the taxpayer from the original headquarters location did not have standing, the court ruled. According to testimony, a lack of specialized manufacturing facilities, not the incentives, had prompted the company to leave.

Further, the appellate court upheld the trial court's dismissal of the case. Because the constitutionality of these incentives is considered well established, the appeals court said, the trial court was being asked essentially to rule on a political question—whether economic incentives are a good idea—which is a matter for the legislature, not the courts. Specific economic incentives proposals could still be challenged, however, should they fail to comply with statutory provisions.

*(Haugh v. County of Durham, North Carolina Court of Appeals, No. COA09-167, December 7, 2010)*

## Tracks/Sessions Overview



### Plenary

**Wednesday, Sept. 21, 8:00–9:30 am**

#### Mortgage Fraud

Assistant U.S. Attorney, Kevin Rapp, Esq., Department of Justice  
Special Agent Sabrina Hemphill, CFE, CPA, Federal Bureau of Investigation

### Commercial Property Appraisal

Presentations address a variety of property valuation issues facing assessors today. This track will assist your jurisdiction in the valuation of commercial properties.

**Monday, Sept. 19, 10:30–11:30 am**

#### Landfill Expansion Announcement—Adjacent Property Valuation Issues

Miles Anderson, CAE, SRA, Anderson Appraisal, LLC

**Monday, Sept. 19, 1:00–2:30 pm**

#### Improve Hotel, Resort, and Casino Assessment

Grant Olson, CHA, MPS, North American Hotel Assessment Advisors

Russell Reynolds, MAI, AACI, International Hotel Appraises, Inc.

**Monday, Sept. 19, 3:00–4:30 pm**

#### Green and Sustainable Commercial Construction

Charlie Popeck, MBA, Green Ideas Sustainability Consultants

**Tuesday, Sept. 20, 10:00–11:30 am**

#### Commercialization of Natural Recourses

Jason Bass, CFA, MSC, Resort Advisory Group

Roberts S. Livesay, Esq., Helm & Kyle, Ltd.

**Tuesday, Sept. 20, 1:00–2:30 pm**

#### Regional Mall Valuation Issues for Assessment Purposes

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

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

**Tuesday, Sept. 20, 3:00–4:30 pm**

### ASSESSING IN TODAY'S MARKET

#### Mass Appraisal in a Down Market

Uwe Hohoff, Maricopa County, AZ

#### Market Value: "Working Without a Net"

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

**Wednesday, Sept. 21, 10:00–11:30 am**

#### Fraud in the Data World

Andrew D. Dorchester, FRICS, Cushman & Wakefield, Inc.

**Wednesday, Sept. 21, 1:30–3:00 pm**

#### Stochastic Analysis Applied to Ad Valorem Appraisal of Real Property

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

### Personal Property Appraisal

Personal Property appraisal topics are addressed in this track. Sessions will cover a variety of topics from wind farms to pipelines to automated personal property filings.

**Monday, Sept. 19, 10:30–11:30 am**

#### It's not Personal, it's Real Estate

Scott D. Johnson, ICA, Vanguard Appraisals, Inc.

**Monday, Sept. 19, 1:00–2:30 pm**

#### The Cost Approach's Role in Dealing with Commercial/Personal Property Appraisal Issues

Edward Martinez, CDEI, Marshall & Swift

Norrine Brydon, Marshall & Swift

Crispin Bennett, First Citizens Bank

**Monday, Sept. 19, 3:00–4:30 pm**

### UNIQUE PROPERTY APPRAISALS

#### Challenges in Appraising Pipelines

Robert T. Lehn, M.Ch.E., P.E., RPA, Pickett & Co.

Tony Bell, RPA, Pickett & Co.

#### Forestland Valuation Concepts for Property Tax Purposes

Rod Brevig, CF, FCA, State of Idaho

**Tuesday, Sept. 20, 10:00–11:30 am**

#### The Valuation of Mineral Properties Using the Capitalization of Royalty Income

Bradley D. Ross, CPG, Ross Consulting

Donald E. Ross, ASA, RPG, Ross Consulting

**Tuesday, Sept. 20, 1:00–2:30 pm**

#### Issues Involving the Valuation of Wind Farms

Tony Bell, RPA, Pickett & Co.

Tom Flowers, Florida Power & Light

Michael J. Diedrich, AUS Consultants

**Tuesday, Sept. 20, 3:00–4:30 pm**

#### Zoning, Development Rights and Commercial Land Valuation

Andrew Johnson, MPA, Cambridge, MA

**Wednesday, Sept. 21, 10:00–11:30 am**

#### Business Attraction through Personal Property Tax Reductions in Arizona

Valerie Courtright, State of Arizona

**Wednesday, Sept. 21, 1:30–3:00 pm**

#### 21st Century Technology: Automating the Tax Office

Jim Turner, Jr., CPA, CVA, Turner Business Appraisals

Jim Wofford, DMG, Patterson Pope

Bobby Davis, Core Techs, Inc.

### Residential Appraisal Issues

Presentations cover current market trends involving the distressed real estate market, statistical data to predict supportable values, innovative methods to estimate effective age, and the stigma of landfills near residential areas.

**Monday, Sept. 19, 10:30–11:30 am**

#### Residential Valuation in a Distressed Market

John F. Thompson, Jr., MS, Tyler Technologies, Inc.

Anthony Sackey Kweku, MA, Jackson County, MO

**Monday, Sept. 19, 1:00–2:30 pm**

#### The Foreclosure Problem is Not Going Away—Addressing the Issue of Distressed Sales in a Revaluation Cycle

Richard A. Borst, PhD, Tyler Technologies, Inc.

John F. Thompson, Jr., MS, Tyler Technologies, Inc.

**Monday, Sept. 19, 3:00–4:30 pm**

#### Sun City—Active Adult Community

**Tuesday, Sept. 20, 10:00–11:30 am**

#### 21st Century Real Estate: The Age of Derivatives

Roger Staiger, MBA, MAIT, MSF, Stage Capital, LLC

**Tuesday, Sept. 20, 1:00–2:30 pm**

#### Interactive Valuation Products: The Battle Between Authenticity and Pseudo-Valuation

Mark R. Linné, CAE, MAI, SRA, CRE, FRICS, Bradford

Technologies/AppraisalWorld

**Tuesday, Sept. 20, 3:00–4:30 pm**

#### Measuring the Negative Influence of Foreclosure-Related Sales

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

William Wadsworth, Radiant Software, Inc.

**Wednesday, Sept. 21, 10:00–11:30 am**

#### Justifying Effective Age

Al Gaines, SREA, SRA, Fifth Avenue Creations

**Wednesday, Sept. 21, 1:30–3:00 pm**

#### Joint Research Project Proposal on Prioritizing Inspection Area Priorities between Municipal Property Assessment Corporation & British Columbia Assessment Authority

Michael Lomax, British Columbia Assessment Authority

Brian Guerin, MIMA, Municipal Property Assessment

Corporation

## Tracks/Sessions Overview

### Tax Policy & Appraisal Standards

Tax policy questions and the impact of judicial decisions on the property tax system are addressed. Best practices and appraisal standards are also presented.

#### Monday, Sept. 19, 10:30–11:30 am

##### Standard on Verification and Adjustment of Sales

Alan Dornfest, AAS, State of Idaho

Mary Reavey, Milwaukee, WI

Douglas P. Warr, AAS, Oklahoma State University

Robert J. Gloudeans, Almy, Gloudeans, Jacobs, & Denne

Dennis Deegear, Duff & Phelps

Bill Marchand, Norfolk, VA

#### Monday, Sept. 19, 1:00–2:30 pm

##### LINCOLN INSTITUTE OF LAND POLICY: PRESERVING THE PROPERTY TAX BASE PART 1—PILOTS: PAYMENT IN LIEU OF TAXES BY NONPROFITS

Introduction: Jane H. Malme, Esq., Lincoln Institute of Land Policy

##### The Current Use of Payments in Lieu of Taxes by Nonprofits

Daphne A. Kenyon, PhD, Lincoln Institute of Land Policy and D.A. Kenyon & Associates

##### Best Practices for Negotiating Payments in Lieu of Taxes

Adam H. Langley, Lincoln Institute of Land Policy

#### Monday, Sept. 19, 3:00–4:30 pm

##### LINCOLN INSTITUTE OF LAND POLICY: PRESERVING THE PROPERTY TAX BASE PART 2—PILOTS: PAYMENT IN LIEU OF TAXES BY NONPROFITS

##### Assessing Use-Value Assessment of Rural Land

Richard W. England, PhD, Lincoln Institute of Land Policy and University of New Hampshire

##### The Effect of Appeals on Assessment Ratio Distributions: Non-parametric Approaches

Daniel P. McMillen, PhD, University of Illinois

#### Tuesday, Sept. 20, 10:00–11:30 am

##### The Economy and Challenges in a Declining Market for Assessment Administrators

John Petoskey, Union County, NC

William Wilkes, State of North Carolina

Kellianne Nagy, CAE, Time Warner Cable

#### Tuesday, Sept. 20, 1:00–2:30 pm

##### UPDATE ON NON-PROFITS

##### Property Taxes on Nonprofit Organizations: Results of a Multistate Survey

Calvin A. Kent, PhD, Marshall University

##### Tax Exemptions for Nonprofit Properties: What is a Charitable Use?

Sherri L. Johnson, Esq., Johnson Legal of Florida, P.L.

#### Tuesday, Sept. 20, 3:00–4:30 pm

##### Keeping Your Critique Compliant

Kenneth L. Joyner, RES, AAS, University of North Carolina

#### Wednesday, Sept. 21, 10:00–11:30 am

##### The Good, Bad, and Ugly of Assessment Practices and Property Tax Policies—The Final Showdown!

Alan S. Dornfest, AAS, State of Idaho

Steve Van Sant, State of Alaska

#### Wednesday, Sept. 21, 1:30–3:00 pm

##### LAND TRUSTS AND FUNDING ISSUES:

##### WHAT TO DO?

##### Valuation of Land Trust Property in the State of New York

David West, Student, Cornell University

IAAO Research Committee

##### Measuring the Stability of the Three Legged Stool for Funding State and Local Government in Times of Financial Crisis

August Dettbarn, RMA, Douglas County, KS

Shawn T. Ordway, State of Missouri

Ronald Rakow, Boston, MA

Ken Uhrich, State of Wyoming

### Technology

Technology is changing fast. Creative utilization of technology is the focus of this track, which includes discussions on development, selection, and implementation of the latest technology tools.

#### Monday, Sept. 19, 10:30–11:30 am

##### Is Your Web Site Working For You? Creating a Two-Way Street with Your Customers.

Michael Prestridge, CCF, CFE, Orange County, FL

#### Monday, Sept. 19, 1:00–2:30 pm

##### Parcels 2.0 @ Maricopa County, AZ

Timothy Boncoskey, Maricopa County, AZ

#### Monday, Sept. 19, 3:00–4:30 pm

##### WHAT'S NEW IN SKETCH TECHNOLOGY

##### Process and Results of Sketch Validation and Change Detection

Alvin Lankford, RPA, Williamson Appraisal District, TX

##### Creating & Using Sketch Data in GIS

S. Jay Graber, Apex Software

Douglas Gennetten, CCI

Cindy South, CCI

#### Tuesday, Sept. 20, 10:00–11:30 am

##### Managing Cadastre Data and the Parcel Fabric Using GIS

Travis Rozean, Manatron, Inc.

JP Soliz Molina, ILS

#### Tuesday, Sept. 20, 1:00–2:30 pm

##### Visualizing Assessment Data using Low Cost Solutions

David R. Whiterell, RES, Maricopa County, AZ

Thomas Adams, Maricopa County, AZ

#### Tuesday, Sept. 20, 3:00–4:30 pm

##### Case Studies on Using Public Records to Detect Homestead Exemption Fraud and Boosting Tax Revenue

Andy Bucholz, LexisNexis

Jason Foster, ACS

#### Wednesday, Sept. 21, 10:00–11:30 am

##### GIS AS AN INSPECTION TOOL

##### Parcel Inspections Using GIS and Aerial Photography

Kenneth M. Wilkinson, CFA, Lee County, FL

##### Enhanced Data Visualization through Simplified Live GIS/CAMA Integration

Douglas Gennetten, CCI

#### Wednesday, Sept. 21, 1:30–3:00 pm

##### CAMA/GIS on the Web

Melissa Crane, PKM, RMA, State of Kansas

Ken Nelson, University of Kansas

### Personal Development

Personal development issues are a challenge in tough economic times. Presentations in this track are designed to help manage challenging issues in a rapidly changing world.

#### Monday, Sept. 19, 10:30–11:30 am

##### GIS 101 for Assessors

Brent Jones, PE, PLS, Esri

#### Monday, Sept. 19, 1:00–2:30 pm

##### Social Media and Your Jurisdiction:

##### What You Need to Know

Wade Patterson, Garfield County, OK

Manuel Gallegos, Los Angeles County, CA

Rebecca Malmquist, CAE, Minnetonka, MN

Chris Bennett, IAAO

#### Monday, Sept. 19, 3:00–4:30 pm

##### I Can't Do That! Wait, Yes I Can!

Rick Stuart, CAE, TEAM Consulting

#### Tuesday, Sept. 20, 10:00–11:30 am

##### Understanding the Mechanics of Testifying in a Formal Appeal: Direct, Cross, Redirect and Recross Examination

Gregory J. Lafakis, Esq., CAE, Verros, Lafakis, & Berkshire PC

Ellen Berkshire, Esq., Verros, Lafakis, & Berkshire PC

#### Tuesday, Sept. 20, 1:00–2:30 pm

##### Best Practices for Technology Procurement

Oswaldo Morales, LPS-True Automation

#### Tuesday, Sept. 20, 3:00–4:30 pm

##### Incorporating Ethics Across the Organization

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

Tiffany Seward, Travis County, TX

## Tracks/Sessions Overview

**Wednesday, Sept. 21, 10:00–11:30 am**

**IAAO Demonstration Appraisal Writing/Grader's Workshop Part 1**

*Randy Ripperger, CAE, Polk County, IA*

**Wednesday, Sept. 21, 1:30–3:00 pm**

**IAAO Demonstration Appraisal Writing/Grader's Workshop Part 2**

*Randy Ripperger, CAE, Polk County, IA*

### Management

Every day you deal with challenges in your offices from people to finances to technology. Sessions will assist you in improving the atmosphere of your office and business processes.

**Monday, Sept. 19, 10:30–11:30 am**

**Revaluation and Demographics: The Normal, Boom and Bust**

*T. Dwane Brinson, CAE, MBA, Lee County, NC*

*Kenneth L. Joyner, RES, AAS, University of North Carolina*

**Monday, Sept. 19, 1:00–2:30 pm**

**How to Find Delinquent Taxpayers**

*Kimberly H. Simpson, NCCTC, CNCA, Durham County, NC*

*Neal Dixon, CTC, Mecklenburg County, NC*

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

**Monday, Sept. 19, 3:00–4:30 pm**

**The View from Both Sides....Contingency Fees...the Good, the Bad, the Ugly**

*Kellianne M. Nagy, CAE, Time Warner Cable*

*David J. Chitlik, CAE, Marriott International, Inc*

*Mark Perry, CAE, Masco Corporation*

*Garrett Alexander, Mecklenburg County, NC*

*George Rooker, Davidson County, TN*

**Tuesday, Sept. 20, 10:00–11:30 am**

**The Paperless Appeal Period**

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

**Tuesday, Sept. 20, 1:00–2:30 pm**

**CAMA SYSTEMS IN THE REAL WORLD**

**So, You're Buying a CAMA System...What About Your Users?**

*Susan Gullette, State of Tennessee*

**State of Maryland CAMA Roll Out: Around the State in 60 Days**

*Charley Colatruglio, CAE, Manatron, Inc.*

*John Humphries, State of Maryland*

**Tuesday, Sept. 20, 3:00–4:30 pm**

**GIS Applications Supporting State Assessment Administration**

*Ed Crane, Esri*

*Melissa Crane, PKM, RMA, State of Kansas*

*Robert McGee, State of Arkansas*

**Wednesday, Sept. 21, 10:00–11:30 am**

**Organizational Trust**

*Richard Petree, RPA, Taylor County, TX*

**Wednesday, Sept. 21, 1:30–3:00 pm**

**The Role of Addresses in the Assessor's Office—Issues, Challenges, and Solutions**

*Bill Campbell, MS, GISP, Farragut*

### IAAO —Spanning the Globe

This track provides attendees with information about the issues and projects facing IAAO, locally, nationally and internationally.

**Monday, Sept. 19, 10:30–11:30 am**

**An Insight into the Property Market in Spain: The Perspective of a Local Tax Agency**

*José Lopez Garrido, SUMA, Spain*

**Monday, Sept. 19, 1:00–2:30 pm**

**An International Perspective—Property Taxation the Australian Way**

*Greg Stevens, Melbourne, Fellow, Australian Property Tax Institute, Australia*

**Monday, Sept. 19, 3:00–4:30 pm**

**Where in the World is IAAO?**

**International Special Committee Report**

*José Lopez Garrido, SUMA, Spain*

**Report Property Taxes Around the World**

*Richard Almy, Almy, Gloudemans, Jacobs, & Denne*

**Tuesday, Sept. 20, 10:00–11:30 am**

**Change Management—Non-Residential CAMA Valuations**

*Ian Smoothey, Senior Valuer, S.A., Inst. of Valuers, eValuations, South Africa*

*eValuations, South Africa*

**Tuesday, Sept. 20, 1:00–2:30 pm**

**Turning Back the Clock—Not Good!**

*Debbie Pratt, Consultant*

*Ian Smoothey, Senior Valuer, S.A., Inst. of Valuers, eValuations, South Africa*

*eValuations, South Africa*

*Richard Ward, PhD, CAE, CAMA Consultant*

**Tuesday, Sept. 20, 3:00–4:30 pm**

**2011 Ratio Study Survey: Preliminary Results**

*Alan Dornfest, AAS, State of Idaho*

*Mary Reavey, Milwaukee, WI*

*Douglas P. Warr, AAS, Oklahoma State University*

*Robert J. Gloudemans, Almy, Gloudemans, Jacobs, & Denne*

*Dennis Deegear, Duff & Phelps*

*Bill Marchand, Norfolk, VA*

**Wednesday, Sept. 21, 10:00–11:30 am**

**Spotlight on Chapters and Affiliates**

*Bruce M. Woodzell, IAAO President*

*Debbie Asbury, State of Arkansas, IAAO President Elect*

*Rob Turner, Hillsborough County, FL, IAAO Vice President*

*Bill Carroll, IAAO Immediate Past President*

**Wednesday, Sept. 21, 1:30–3:00 pm**

**How to be in Two Places at Once—Mailing Addresses in Nova Scotia and Australia**

*Joe McEvoy, Property Valuation Services Corp.*

*Greg Stevens, Melbourne, Fellow, Australian Property Tax Institute, Australia*



## Other Conference Information

### Sunday, September 18

#### GOLF TOURNAMENT

Devil's Claw is home to the 2011 IAAO Golf Tournament. It is one of two courses at the Whirlwind Golf Club in Chandler, Arizona. Draped over 242 acres of desert landscape, the course reflects the pristine beauty of the mountainous desert terrain. Affording spectacular views of the surrounding Sierra Estrella Mountains, Devil's Claw impresses and challenges golfers of all skill levels. Transportation departs from the Sheraton Phoenix Downtown Hotel at 6:30 a.m. and returns to the hotel by 2:30 p.m. Start time is 8:00 a.m.

#### WELCOME RECEPTION—CHASE FIELD

Build it and they will come! Join us for an unforgettable networking reception at Chase Field in downtown Phoenix, just a few blocks from the hotel. Chase Field opened in the Spring of 1998, built as a multipurpose facility to house Arizona's first Major League Baseball team, the Arizona Diamondbacks. The Ballpark covers approximately 1,300,000 square feet, including the playing surface. You won't want to miss this once-in-a-lifetime event.

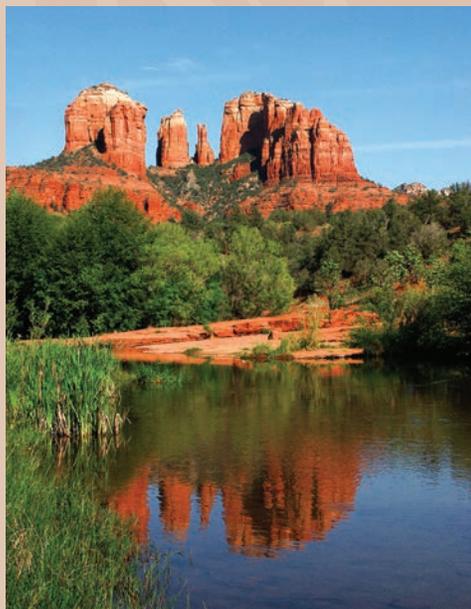
#### SEDONA, ARIZONA TOUR\*

Enjoy many beautiful sites including Oak Creek & Red Rocks. Visit the boutiques, art galleries and the Talquepaque Arts & Crafts Village where there is superb pottery, elegant glass, clothing art and sculpture. This tour is from 7:00 am—4:00 pm.

### Monday, September 19

#### EXHIBIT HALL

Monday's Networking Lunch is a great place to meet with peers, and network with representatives from many of the leading companies in the assessment profession. Remem-



ber your Bingo Card! Once your card is complete turn it into the IAAO Exhibit Booth # 600 for a chance to win prizes!

Monday hours 10:00 am—1:00 pm and 2:30 pm—5:30 pm

#### VALLEY OF THE SUN TOUR\*

This tour will include Scottsdale, Tempe, and the Phoenix downtown area. This tour is from 8:00 am—3:00 pm

### Tuesday, September 20

#### EXHIBIT HALL

Visit the exhibit hall on Tuesday for the Attendee Appreciation Lunch and to finalize contacts with exhibiting companies. Be sure to participate in the annual Booth Bingo networking and be entered into a random drawing for prizes.

Tuesday hours .....9:30 am—3:30 pm

#### AWARDS BREAKFAST

The awards breakfast 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.

#### PHOENIX CONVENTION CENTER TOUR

Take a behind the scenes tour of the two million square foot LEED certified Downtown Phoenix Convention Center. Learn about the sustainable energy efficient design, construction and operation of this world class facility. Tours will be Tuesday, September 20 at 1:30 p.m. and 2:30 p.m. This one hour walking tour is available at no charge but limited to 25 per tour. Sign up starting on Monday at the Arizona Local Host Committee Booth. Meet at the Local Host Committee Booth 15 minutes before the tour is to begin. Tours will be at 1:30 and 2:30 pm

#### TALIESIN WEST TOUR\*

At the foothills of the McDowell Mountains, just a few miles northeast of Scottsdale and surrounded by the Sonoran Desert, is the 600-acre Taliesin West. This national landmark was designed and built by Frank Lloyd Wright. Following a tour of the facility it will be off to the Desert Botanical Gardens. This tour is from 9:00 am—1:00 pm

#### ASSOCIATE MEMBER COMMITTEE (AMC) AUCTION

Sponsored by the AMC, the auction has something for everyone to browse through and bid on. The auction is a fun, lively event, beginning with silent bidding on items at tables throughout the room, then a live auction for larger items. Participants can also purchase tickets for a random drawing for valuable prizes. Proceeds directly benefit IAAO education programs and other initiatives. Donate items, bid on items, and enjoy the auction atmosphere! Donations forms are available at [www.iaao.org](http://www.iaao.org).

### Wednesday, September 21

#### SCOTTSDALE, ARIZONA SHOPPING TRIP\*

Shopping tour to Scottsdale including Scottsdale Fashion Square, Old Town Scottsdale and Fifth Avenue areas. This tour is from 9:30 am—1:30 pm

#### OFFICIAL CONFERENCE HOTEL

The headquarters for the annual conference is the Sheraton Phoenix Downtown Hotel. To learn more about the hotel visit [www.starwoodhotels.com](http://www.starwoodhotels.com). Book your sleeping rooms early and receive a rate of \$169 single/double plus 13.27% tax per night. Call 602.262.2500 and reference International Association of Assessing Officers or book on-line at <http://www.iaao.org/events/AnnualConference.cfm>. Room rates are based on availability so make your reservations early.



\*For additional information and to register for tours visit [www.iaao.org](http://www.iaao.org).

## General Discussion List—Spreadback

### Q. Claude Weems, AAS, Knoxville, Tennessee

I recently read a narrative appraisal that, in the context of sale verification, used the phrase “Spreadback based upon buyer’s data.” Does anyone know what spreadback means?

### A. Marsha Standish, Stonington, Connecticut

This reference may help [see original AssessorNET post for actual link]. “The forester will tally the trees by product based upon their size, species, quality ... exclusively upon data reported by sellers rather than buyers. ... each sale; and spreadbacks on how each sale price was allocated amongst land ...”

### A. Claude Weems, AAS, Knoxville, Tennessee

I should be specific. What would be a definition of spreadback? Is it an appraisal term in a dictionary or text regarding timber valuation? Thanks again! That link has a very informative white paper!

### A. Rick Stuart, CAE, Topeka, Kansas

I contacted three fee appraisers in town and they did not know the word. I just spoke by e-mail with a nephew who is a regional supervisor for the FDIC, thinking it may be finance related, and he had never heard of it. Claude, would it be possible to post the paragraph it is used in?

### A. Claude Weems, AAS, Knoxville, Tennessee

The word appeared in a comp sale write-up. It listed the address, date of sale, price, etc. The word was then used as follows:

“Verified: Deed and Buyer, Spreadback based upon buyer’s data GTV Ratio 82 percent 2MM Mineral Allocation”

20,091 acres

### A. August Dettbarn, Lawrence, Kansas

I think they are talking about yield spread premium (YSP), which are points paid based on the back-end yield of the investment. Normal points are based on the front end and discount the note.

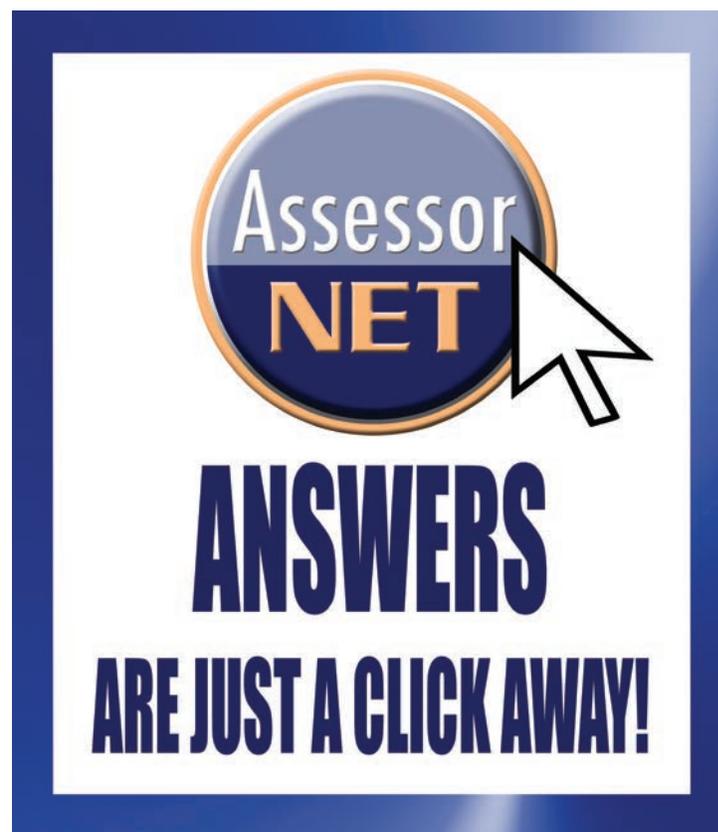
YSP is a payment made from a lender to a mortgage broker. This payment can be taken by the broker as profit for

writing a loan or used to lower or offset closing costs. Typically, brokers obtain their compensation on a mortgage loan through YSP when they are offering a loan without an origination fee. This is because brokers’ compensation usually comprises either YSP, origination fees, or a combination of the two. The amount of YSP being paid on a loan varies depending on the interest rate at which the loan is originated. Plainly put, a higher interest rate creates a more valuable loan. A higher rate produces more income for a bank and is therefore more valuable. Because of this a higher rate generates a higher YSP for the broker.

Ultimately YSP is required to be disclosed prior to the loan closing, as well as on the settlement statement at the time of closing.

### Was your question answered using AssessorNET?

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



# 2011 Exhibitor and Sponsorship Opportunities

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS  
77TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION  
SEPTEMBER 18-21, 2011 • SHERATON PHOENIX DOWNTOWN • PHOENIX, ARIZONA



Transforming Assessment:

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### Being a Exhibitor allows you to:

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- Highlight your position as a leader in mass appraisal

### Being a Sponsor allows you to:

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

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

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

## International Association of Assessing Officers

Attract the attention of the crowd—  
Place your ad with IAAO!



27,888 motivated people viewed IAAO Job Opportunities from September 28, 2009 through September 28, 2010.

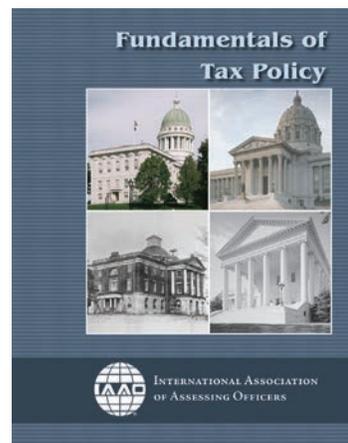
Put your message in front of this audience.

Place a Web employment ad with IAAO and get listed FREE in *Fair & Equitable*, the IAAO magazine shared by 7,400 mass appraisal professionals each month. We offer low rates and a targeted audience.

Contact Mario Gipson: 816/701-8131 • gipson@iaao.org

## Fundamentals of Tax Policy

(Members \$60, Nonmembers \$75)



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

The book presents a broad overview of general tax policy with an emphasis on property tax policy. This book will

be useful to local, state, and provincial assessing officers and tax officials, members of the academic community, legislators, tax researchers, and governmental administrators.

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

To order, go to [www.iaao.org](http://www.iaao.org) and click on Marketplace, the IAAO online ordering system!

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Leo Di Giorgio

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Nick Haines

David Hassett

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Randall McLachlan

## **British Columbia, Canada**

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Ariel Lorenzo

Joseph "Mick" McGuire

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Tiffany Seward

Barbara Wheeler

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Kristy Hammond

## **Vermont**

Jonathan S. Vincent

## **Virginia**

Stevens L. Burkett

Franklin G. Goodwyn

Dava Kauffman

Christopher Lynn

Robert S. Tucker

## **Washington**

Joshua J. Jeffries

## **Wisconsin**

Thomas G. Cornford

Jeremy M. Ray

Lucas J. Telfer

## **For a membership**

**application, visit [http://](http://www.iaao.org/)**

**[www.iaao.org/](http://www.iaao.org/) and click on**

**Membership**

(continued from page 2)

order to make effective decisions that will benefit IAAO members. I will share more about the exciting projects and decisions of the board once the minutes have been reviewed and finalized.

Have you ever considered becoming an IAAO board member or officer? The Nominating Committee is currently seeking candidates to run for the 2012 Executive Board. The deadline for submitting applications is July 1, 2011. If you are elected, I can promise you that this opportunity to serve will be one of the most rewarding experiences of your career. Eligibility criteria are included in the downloadable 2011 IAAO Candidate Questionnaire. The Elections page can be accessed by a link on the IAAO home page at [www.iaao.org](http://www.iaao.org).

I am still being asked by the Scholarship Committee to encourage applications for IAAO scholarships to attend educational activities and IAAO conferences and meetings. Now is the perfect time to fill out an application. Please review the application criteria on the IAAO Web site and contact Angela Blazevic at IAAO headquarters if you have any questions. I encourage you to take advantage of this opportunity to advance your career through education and networking opportunities.

Meanwhile, for those of you who have chilly winters like me, I hope you have the opportunity to get out and enjoy some of the nice spring weather that is just around the corner.

All the best,

*Bruce Woodzell*

*Pun of the month: Time's fun when you're having flies.*

— Kermit the Frog

## IAAO VENDORS & CONSULTANTS DIRECTORY THE SOURCE For Professional Vendors & Consultants

### Need Experts?

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

- ACS, A Xerox Company
- Almy, Gloudemans, Jacobs & Denne
- CCI
- DEVNET, Inc.
- ESRI
- International Association of Assessing Officers
- Local Government Services International
- Manatron
- Marshall & Swift Government Services
- O'Connor Consulting
- Patriot Properties, Inc.
- Pictometry International Corp.
- qpublic.net
- TEAM Consulting, LLC
- Triadic Enterprises, Inc.
- True Automation
- Tyler Technologies, Inc.
- Vision Appraisal Technology, Inc.
- Yotta MVS, Inc.

## IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
IAAO Quarterly Webinar Series: Korpacz on Real Estate Market Trends	Online Webinar	May 18, 2011, 1:00–3:00 pm CDT
Executive Board Meeting	Minneapolis, MN	July 22–23, 2011
IAAO 77th Annual International Conference on Assessment Administration	Phoenix, AZ	September 18–21, 2011
Leadership Days Meeting	Kansas City, MO	October 14–15, 2011
Executive Board Meeting	Savannah, GA	November 11–12, 2011
32nd Annual Legal Seminar	New Orleans, LA	December 8–9, 2011
IAAO 78th Annual International Conference on Assessment Administration	Kansas City, MO	September 9–12, 2012
IAAO 79th Annual International Conference on Assessment Administration	Grand Rapids, MI	August 25–28, 2013
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, CA	August 24–27, 2014

**IAAO congratulates the sixth and final  
"2 for \$200" Membership Campaign \$200 drawing winner!**

IAAO congratulates our sixth and final "2 for \$200" Membership Campaign \$200 drawing winner!

**Mark Becker, Supervisor of Assessments  
Hamilton County, McLeansboro, Illinois**

Mark won \$200 in the March 2011 "2 for \$200" member prize drawing for referring a new member to IAAO!

Other IAAO members who have recently referred one or more new IAAO members are:

Thorsteinn Arnalds	Diann Helnore	Janice L. Olsson, RES
Debra Asbury	James D. Hester, CAE	David Lee Patterson, CAE, RES
Dean E. Babb	Calvin C. Hicks, Jr., CAE	William H. Peterson, CAE
Janet P. Baird	Christine Holdrieth	Richard Petree
Gerald R. Barber	Robert Edward Hole	Erma Phillips
Michael D. Barnett	Roger V. Houle, CAE	Renee Pollock
Raymond E. Beattie, Jr	Brad B. Hughes	Kerri Pridemore
Priscilla S. Bele	Sheila V. Hulín	Tracy Rekart
Andrew Bennett	Deborah M. Hunt	Kelly Rifenbark
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Karen R. Bushart	Kenneth L. Joyner, RES, AAS	M. Randall Seal
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Linda L. Cwiek	Laurie Ludlum	Shannon Stary
James Joseph Dal Bon	Larry A. Mackereth, CAE	Dan Stebbins
David R. DeBar	Jacquelyn E MacMahon	Rodney Stephen
V. Frank Desguin, CAE	Ralph E. Marasco, Jr.	Jimmy Stephens
Larry Donk	Esther E. Martinez	Greg Stevens
Elizabeth A. Duffy	Rosann Maurice-Lentz	Tina W. Stone, PPS
Laura M. Ecimovic	Thomas J. May, AAS	Eugene Stuard
Steven H. Ervin	Donna Lee McCabe, AAS	Rick Stuart, CAE
Tom Fleming, CAE	Edey B. McCarthy	Ryan Kent Sullivan
Melinda C. Fonda	Roger A. McCarty	Scott K. Teruya
David L. Franck, III	J. Dale McCurdy	Ronald E. Tidwell, III
Fred W. Geldmaker, III	John P. McGrory	David E. Tinsley
Michael Gentry	Ronald D. McKissick	Kenneth C. Uhrich
Ronald D. Gibbs, CAE, AAS	Terry McLaughlin	Randy Walruff
Robert P. Graham, II, AAS	John P. Mello	Paul Anthony Welcome, CAE
Guy E. Grisco, CAE	James A. Michaud, CAE, AAS	Virginia R. Whipple, AAS
Anthony R. Hagenstein, CAE	Steven W. Miles	Glen Whitehead
Alex Hamilton	Betsy M. Moes	Eugene H. Widmer, CAE
Ryan Adam Hatch	Lisa A. Morin	Scott G. Winter, RES
William H. Healey	Gayle B. Morris	Bruce M. Woodzell
Jay C Heavner	Christina Ann Morton	Gary Yamada
Gail R. Hedgoth-Shirley	Andrea Nilon	

Each month during the "2 for \$200" Membership Campaign, IAAO gave away \$200 to one person who has referred a new member. This membership promotion ran October 1, 2010 - March 31, 2011. Congratulations again to all six winners: David E. Tinsley, Janice L. Olsson, RES, Laurie A. Spencer, Michael D. Barnett, Gary Snyder, RES, and Mark Becker.

**We thank everyone who has signed up a new member and helped spread the mission and vision of IAAO.**



## Instructor Training Workshop (ITW)

**September 16-18, 2011**

**Sheraton Phoenix Downtown Hotel • Phoenix, AZ**  
**Put your experience and education to good use.**

**Take the next career step—become an IAAO instructor! REGISTER TODAY!**

### Program Overview

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

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

### Who Should Attend?

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

### Prerequisites

The ITW is open to anyone who is an IAAO member in good standing. All requirements for prospective and current instructors are outlined in the Instructor's Handbook available on the IAAO Web page at [iaao.org](http://iaao.org). *Participants must download and read the handbook prior to attending the ITW and also bring it to the ITW.*

### Recertification Credit

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

### Registration Fees

- Full Program (\$500)
- Current IAAO instructor (\$350)
- Current instructors and Education Coordinators may attend Day 1 for \$50. You must however, complete a registration form and under "Registration Fees", mark the box for Day 1 Only—\$50

**Space is limited to the first 15 registrants who are approved and have paid in full.**

**A full brochure and application are available at [www.iaao.org](http://www.iaao.org)**

# Congratulations New Designees

Deanna Scott, AAS, received the Assessment Administration Specialist designation in March 2011. Scott serves as the Appraisal Support Division Manager for the Sedgwick County Appraiser's Office in Wichita, Kansas. She has held that position for six years. Scott previously served in Sedgwick County as an Agriculture/Residential Appraiser I and II, Administrative Assistant, Geographic Information Service Technician, and Agriculture/Residential Field Operations Supervisor. She attended Fort Hays State University and received a bachelor's degree in agriculture with a major in agribusiness. Scott also attended Wichita State University earning a mini-MPA in executive development in public administration. She has been a member of the South Central Kansas Regional Chapter of IAAO for over 11 years, serving as Secretary, Treasurer, Second Vice President, and Board Member. Scott is a mother of two and enjoys spending time with her children, riding bikes, and working out at the gym. She joined IAAO in 1999.



W. Paul Overton, RES, received the Residential Evaluation Specialist designation in March 2011. Overton serves as Chief Deputy Assessor for the City of Ames, Iowa. He has held that position for 12 years. He previously served as Deputy Assessor and County Assessor in Wayne County, Iowa. Overton attended Northwest Missouri State University and earned a bachelor's degree in agriculture. He also attended Indian Hills Community College and earned an associate's degree. Overton holds an ICA designation from the Institute of Iowa Certified Assessors and is a member of the Iowa State Association of Assessors. Overton has worked in the assessment profession for almost 23 years. He joined IAAO in 1994.



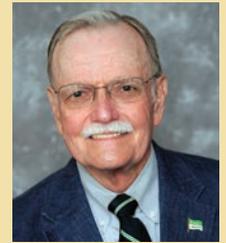
Yorka M. Crespo, RES, received the Residential Evaluation Specialist designation in March 2011. Crespo serves as a Real Estate Appraiser for Fairfax County in Fairfax, Virginia. She has held that position for four years and previously served as a Data Collector for the county. Crespo attended the University of Toronto and earned a bachelor's degree in anthropology/archaeology. She has completed the two-year Certificate in Real Property Assessment Program through the University of British Columbia. Crespo joined IAAO in 2006.



Steven K. Weissman, RES, received the Residential Evaluation Specialist designation in March 2011. Weissman serves as a Manager in the Palm Beach County Property Appraiser's Office in West Palm Beach, Florida. He has held that position for one year and previously served as a Senior Appraiser in the Commercial Department. Weissman attended UCLA and earned a bachelor's degree in mathematics/linguistics. He also attended the American Jewish University (Los Angeles) and earned an MBA in 2001. He has taught courses for the Las Vegas Chapter of the Appraisal Institute, Southern Nevada School of Real Estate, and Palm Beach County Property Appraiser's Office. Weissman received the Greenberg Award for academic excellence in the MBA program from the American Jewish University. He joined IAAO 2010.



Calvin A. Kent, Ph.D., AAS, received the Assessment Administration Specialist designation in March 2011. Kent serves as Vice President of Business and Economic Research at Marshall University in Huntington, West Virginia. He has held that position for seven years. Kent is currently serving on the West Virginia State Property Valuation & Training Commission. He has previously served on the Governor's Commission on Tax Modernization, Governor's Fair Tax Commission, and Staff U.S. Senate Finance Committee. Kent has attended Baylor University, University of Missouri-Columbia, earning a master's degree and Ph.D. in economics, and Rice University. He has served as an instructor at Marshall University, Baylor University, University of Missouri-Columbia, and has lectured at 31 U.S. universities and 14 foreign schools. Kent is an IAAO National Instructor for 300 and 400 level courses. During the first Bush administration, Kent served as Assistant Secretary for the U.S. Department of Energy. He joined IAAO in 2007.



Angelica R. Cintron, CMS, received the Cadastral Mapping Specialist designation in March 2011. Cintron serves as a Senior Technician for the Palm Beach County Property Appraiser's Office in West Palm Beach, Florida. She has held that position for 17 years and previously served as a Technician I and II. Cintron is a Certified Florida Evaluator and joined IAAO in 2009.



# Exploring Arizona

by David "Doc" Gillies and Charles Krebs



*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. (photo courtesy of Tucson Unified School District)*

Arizona will soon be hosting visitors from around the world at the 2011 IAAO Conference on Assessment Administration in Phoenix. A quick spin around the state will take a traveler from the iconic red stone spires and mesas of Monument Valley, south to the grasslands around Bisbee, west to the stark beauty of the

Sonoran desert, north to the pine-covered mountains around Flagstaff and on to the majestic Grand Canyon. This diversity of landscape is matched by a tremendous variety of things to see and do in Arizona.

This is the first of a three-part series describing a few of the sites and ac-

tivities available in southern Arizona. Whether your interest is history, culture, science, natural wonders, golfing, camping, or hiking, Arizona is an amazing place to visit. For additional information, links to Web sites for various attractions are included and approximate distances from Phoenix have been indicated.



*Pictured above (l to r) Wild West reenactment (photo by Old Tucson Studios), Pima County courthouse (photo by Jeff Dean), and Saguaro cactus (photo by Larry D. Fellows).*

## Tucson

Located 118 miles southeast of Phoenix, Tucson provides the perfect base from which to explore southern Arizona. Tucson—being the second-largest city in Arizona—offers a wide array of hotels and resorts, dining, entertainment, activities, and memorable places. “Tucson” comes from the O’odham Native American word “Cuk Šon,” meaning at the base of the black hills.

Tucson is surrounded by mountains on all sides. Mount Lemmon to the north, at 9,156 feet above sea level, provides a dramatic backdrop for the city and is the source of many of the area’s outdoor activities. Near the top of Mount Lemmon is the town of Summerhaven, one of Tucson’s biggest vacation destinations.

Sometimes referred to as “The Old Pueblo,” Tucson features many well-preserved artifacts of the area’s Native American and Spanish heritage.

<http://www.visittucson.org/>

## Mission San Xavier del Bac

Completed in 1797, San Xavier del Bac is one of the best examples of

Spanish Colonial architecture in the United States. The mission has been referred to as the “Sistine Chapel” of North America because of the intricate fresco paintings on the walls and ceiling. Today, it is still a Catholic parish serving the Tohono O’odham Indian community.

<http://www.sanxaviermission.org/>

## Old Tucson Studios

Step into the Old West or at least Hollywood’s version at the Old Tucson Studio, a theme park that features live shows, gunfights, and saloon musicals. This “Hollywood in the Desert” was the backdrop for more than 300 films and television projects including *Rio Bravo*, *McLintock* and *El Dorado* starring John Wayne. Also filmed here were *Winchester 73* with Jimmy Stewart and *Gunfight at the OK Corral* with Burt Lancaster and Kirk Douglas. Some of the TV series shot here were: “The Lone Ranger,” “Have Gun Will Travel,” “Bonanza,” “Death Valley Days,” and “High Chaparral.”

<http://www.oldtucson.com/>

## Tombstone

If you prefer the real thing, Tombstone



*Reenactment of Gunfight at the O.K. Corral in Tombstone, Arizona* (© by James G. Howes, 2008)

is one of America’s best examples of our 1880s western heritage. Known as “The Town Too Tough to Die,” Tombstone is perhaps best remembered for the gunfight between the Earps and Clantons near the rear entrance of the O.K. Corral, on October 26, 1881.

The Tombstone Epitaph building houses the oldest continuously published paper in Arizona. Western printing history exhibits in the front office are free to the public. The original 1880s buildings are well-preserved and there are lots of artifacts to be viewed in the numerous museums. Tombstone is 61 miles southeast of Tucson.

<http://www.cityoftombstone.com/>

## Bisbee

Founded in 1880 as a mining town, Bisbee was named after Judge DeWitt Bisbee. In addition to copper, gold, and silver, a high-quality turquoise called



*Main Street, Bisbee, Arizona*  
(photo courtesy of the Arizona Office of Tourism)

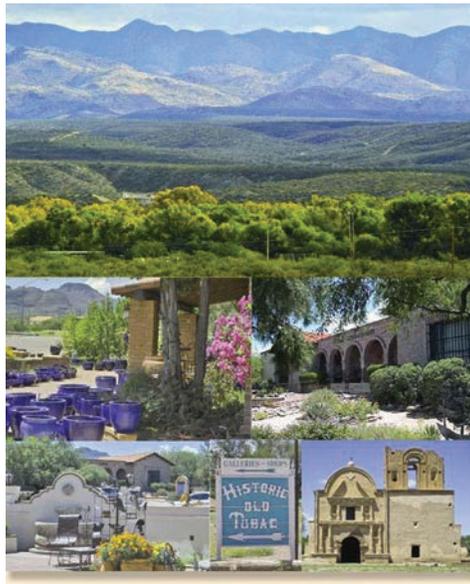


*Mission San Xavier del Bac* (photo by David Gillies)

Bisbee Blue was a by-product of the mining operations. For those with an interest in minerals or mining, Bisbee is the mother lode. Tours of the Copper Queen mine are available.

In the 1970s Bisbee was reborn as an artist's colony. It has a small town European feel. Besides the arts and crafts, Bisbee is also a place to hunt for antiques. The original city, known as "Old Bisbee," is noted for its architecture, including its Victorian-style houses and elegant Art Deco courthouse. Bisbee is 93 miles southeast of Tucson, approximately a two-hour drive.

<http://www.discoverbisbee.com>



*Tubac, Arizona*

### **Tubac**

In 1752, Tubac was established as a Spanish fort, and is currently Tubac Presidio State Historic Park. Today, Tubac is known for its artists' colony and people come for the day to meander through the galleries, working studios, and gift shops. Just a few minutes away from Tubac is the beautifully preserved Mission de Tumacacori. Tubac is located 42 miles south of Tucson.

<http://www.tubacaz.com/>



*Kartchner Caverns State Park "Big Room" (photo by Mike Lewis, [http://commons.wikimedia.org/wiki/File:Kartchner\\_Big\\_Room.jpg#file](http://commons.wikimedia.org/wiki/File:Kartchner_Big_Room.jpg#file))*

### **Natural Wonders**

Colossal Cave Mountain Park is a crystal-filled cave 9.2 miles from Tucson and is on the National Register of Historic Places. It was used for centuries by prehistoric peoples, but was "discovered" in 1879. The first tours were

taken through the unimproved cave in 1923 using ropes and lanterns. Today's tours are much more comfortable and provide a constant temperature of 70°F.

<http://www.colossalcave.com/welcome.html>

Kartchner Caverns State Park offers a "live" limestone cave with world-class features such as one of the world's longest soda straw stalactites, the world's most extensive formation of brushite moonmilk, the first reported occurrence of "turnip" shields, and the first cave occurrence of "birdsnest" needle quartz formations.

<http://azstateparks.com/Parks/KACA/index.html>



*Pictured top, a Lockheed SR-71 Blackbird; bottom, Davis-Monthan Air Force Base base graveyard for old airplanes (public domain images)*

### **Aviation and Aerospace**

If your interest is aviation, Davis-Monthan Air Force Base, the Pima Air & Space Museum, and the Titan Missile Museum will certainly pop up on your radar screen.

Davis-Monthan Air Force Base is a Tactical Air Command base within the city of Tucson, but is best known for being the graveyard of old airplanes. The 309th Aerospace Maintenance and Regeneration Group now has more than 4,400 aircraft.

<http://www.dm.af.mil/units/amarc.asp>

Pima Air & Space Museum is one of the largest nongovernment-funded aviation museums with over 300 aircraft produced by the United States and other countries. The museum is 8 miles north of Tucson.

<http://www.pimaair.org/>

Titan Missile Museum south of Tucson is a unique and chilly reminder of the Cold War era. Descend into an underground silo and see one of the

old Titan ballistic missiles, watch the roll-back door open, follow operations at the launch control center, and watch demonstrations of countdown procedures.

<http://www.titanmissilemuseum.org/>

### Science Biosphere2

Completed in 1991, Biosphere2 was designed to explore the complex interactions among life systems in an

enclosed environment and the possibility of creating artificial, materially closed ecological systems for space colonization. The University of Arizona is now operating Biosphere 2 as a climate change laboratory, studying the impact of climate change on water patterns. The facility mirrors the different biomes of the Earth under a three-acre enclosure and includes a tropical rainforest, grassland savanna, saltwater ocean, mangrove wetland, and a farm. Tours are available. The facility is 25 miles north of central Tucson.

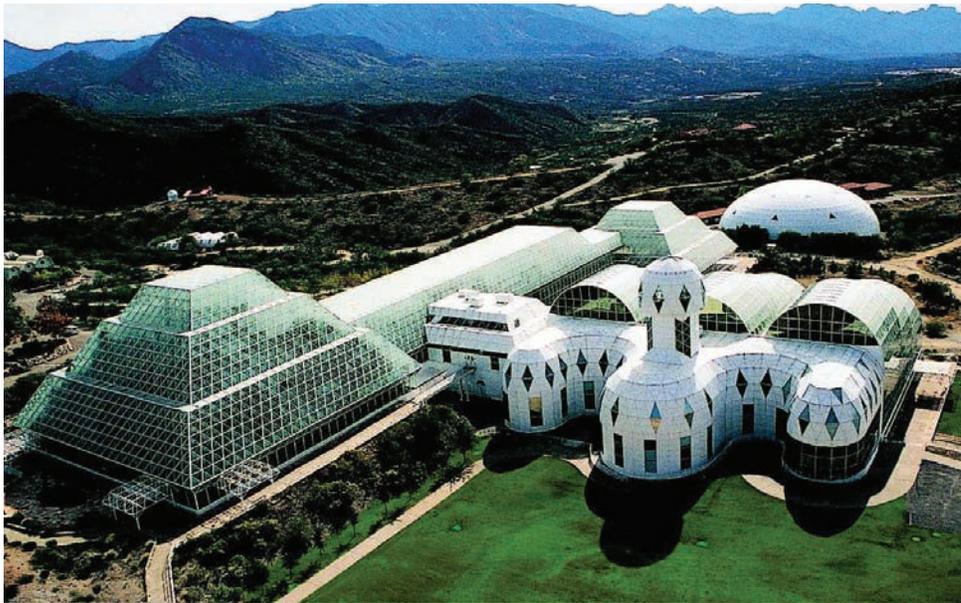
<http://www.b2science.org/>

### McMath-Pierce Solar Telescope

McMath-Pierce Solar Telescope, built in 1962 at Kitt Peak National Observatory, is the largest solar instrument in the world. The McMath-Pierce is used to study the structure of sunspots, which are temporary cool regions in the sun's photosphere.

With 26 independent telescopes, Kitt Peak National Observatory is the largest, most diverse gathering of astronomical instruments in the world. It is 55 miles southwest of Tucson.

<http://www.noao.edu/outreach/kpoutreach.html>



*Biosphere2*  
(photo by Arizona Office of Tourism)

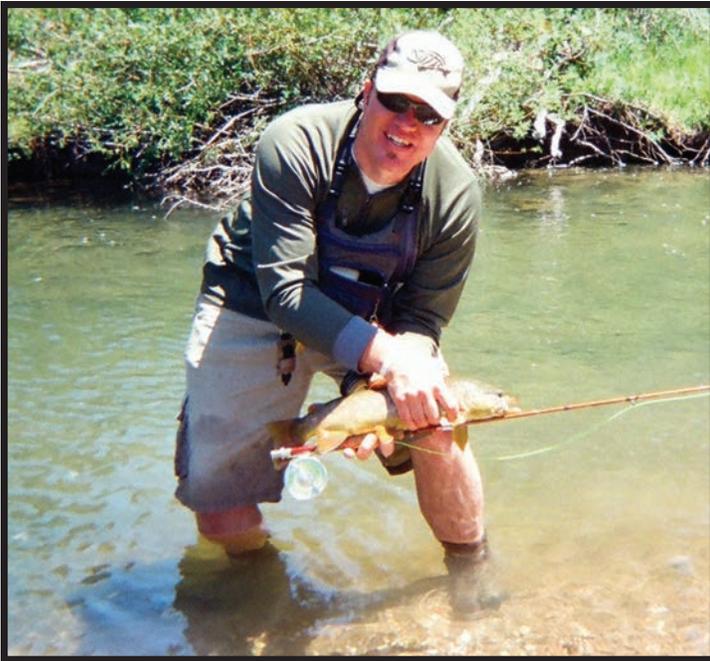


*McMath-Pierce solar telescope*  
(photo by Kitt Peak National Observatory/National Optical Astronomy Observatory)

David Gillies and Charles Krebs are annual conference volunteers, and both are appraisers in the Maricopa County Assessor's Office. The authors would like to acknowledge Cathy Bridges for assistance with the article. She also works in the Maricopa County Assessor's Office.



Register online and make your hotel reservations now at [WWW.IAAO.ORG](http://WWW.IAAO.ORG)!



**R**yan Hatch is the Lead Appraiser for the Washington County Appraiser's Office in St. George, Utah. He holds a Certified Residential Appraiser License in the state of Utah as well as an Ad Valorem Appraiser designation from the Utah State Tax Commission.

"I initially looked into the appraisal industry at the urging of my dad who owns a title insurance company back home in Panguitch, Utah. I was sponsored by Utah's Multi-County Appraisal Trust to attend the State Tax Commission's Appraisal Courses," says Hatch.

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***I appreciate the professionalism and support that IAAO gives to all of us in this field. The education offered by this organization is second to none!***

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Hatch started working for the Washington County Assessor's Office in 1999 after completing the required education for state appraisal licensure. In 2003, his family moved to Denver, Colorado, after his wife completed a master's degree in radiology. There Hatch took a position with the Douglas County Assessor's Office, whose jurisdiction covers South Denver and surrounding areas. "Our stay there was short-lived as we had the opportunity to return home to Utah after a couple of years. We have a great staff here in Washington County and I have many very good friends in the office."

A former President of the Utah Chapter of IAAO, Hatch has been a member of IAAO since 2002. Hatch is now in his fifth year on the Board of the Utah Chapter of

IAAO and currently serves as Chairman of the Board and also as a new IAAO State Rep. He says "I appreciate the professionalism and support that IAAO gives to all of us in this field. The education offered by this organization is second to none! The Executive Board and the staff are always so approachable and eager to help further the goals of IAAO. I enjoy attending the annual conferences and through them have formed many great friendships with people from all over the world. It is always very interesting to hear how my peers work in various jurisdictions around the globe."

Hatch's most memorable moment in IAAO was last fall in Orlando, when the Utah Chapter was recognized as the Chapter of the Year. "It was a great honor—as president of our chapter at that time—to accept this award from President Bill Carroll. Our state board and membership have worked very hard over the past several years to promote and expand our chapter of IAAO, and we appreciated the recognition for these efforts."

In his free time, he enjoys the outdoors. "I love hunting and fly fishing. I take the opportunity to spend as much time doing so as possible...just ask my wife. I have also served as a leader in the Boy Scouts of America for 12 years. I love working with the young people in my community and especially my own sons."

Ryan and wife Heather have three children—Quinten, Clay, and Liv whom they adopted from Ethiopia in 2007.

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  - ◆ An Introduction to the Sales Comparison Approach to Value
  - ◆ Mass Appraisal of Residential Property
  - ◆ Commercial Case Study Review
  - ◆ Site Analysis
  - ◆ IAAO Standards of Professional Practice and Ethics

See the IAAO Marketplace [www.iaao.org/store](http://www.iaao.org/store)

## **Redevelopment Agency Debt**

**Blight cures drain city coffers**

(published April 9, 2011)

by *Justin Scheck and Bobby White, Wall Street Journal*

California municipal redevelopment districts face debt repayment issues due to decreasing property values. The article also discusses credit ratings implications for these types of agencies at a national level.

For more information, go to:

[http://online.wsj.com/article/SB10001424052748704843404576251103140821350.html?mod=googlenews\\_wsj](http://online.wsj.com/article/SB10001424052748704843404576251103140821350.html?mod=googlenews_wsj)

## **Budget Cuts**

**Florida House, Senate pass differing budget bills**

(published April 8, 2011)

by *Bill Kaczor, Bloomberg Businessweek*

Article discusses competing Florida spending bills that both slash state spending and affect public sector jobs and benefits. Controversy surrounds proposed cuts to pension fund contributions, basic services, and medical benefits.

For more information, go to:

<http://www.businessweek.com/ap/financialnews/D9MFFJJ00.htm>

## **Property Tax Cuts/Economic Stimulus**

**Democrats offer \$200 million in property tax cuts**

(published April 7, 2011)

by *Mike Glover, Bloomberg Businessweek*

Article discusses plans to cut the commercial property tax rate in Iowa in order to increase economic competitiveness, benefit small businesses, and create new jobs. The cuts are linked to state increases in tax collections and would not take effect if revenues fail to increase.

For more information, go to:

<http://www.businessweek.com/ap/financialnews/D9MF0L082.htm>

**Montana House backs bill to reduce property taxes on business equipment**

(published April 7, 2011)

by *Charles S. Johnson, Missoulian*

Article discusses a Montana bill to cut taxes on business equipment as an economic stimulus to create more jobs. The controversial bill fails to address how lost revenue would be accounted for in the budget.

For more information, go to:

[http://missoulian.com/business/local/article\\_bfb12766-6186-11e0-9e46-001cc4c03286.html](http://missoulian.com/business/local/article_bfb12766-6186-11e0-9e46-001cc4c03286.html)

**Tax break debate could preview Colorado budget fight**  
(published April 7, 2011)

by *Ivan Moreno, Bloomberg Businessweek*

Colorado lawmakers discussed a proposal to cut business taxes to stimulate economic growth prior to reviewing the state budget. The cuts would affect school funding. The proposal is vague on how lost revenue to schools would be accounted for.

For more information, go to:

<http://www.businessweek.com/ap/financialnews/D9MEROUO0.htm>

**School property tax breaks need mending**  
(published April 7, 2011)

by *Editorial Board, statesman.com*

Editorial opinion discusses a proposed bill capping the State of Texas' overall liability for subsidizing property tax breaks given to businesses by local school districts. The opinion encourages seeking a balance between the proven economic stimulus benefits of property tax cuts and the need to control state spending and close a budget deficit.

For more information, go to:

<http://www.statesman.com/opinion/school-property-tax-breaks-need-mending-1384166.html>

**For businesses, Escambia is tax-break heaven**  
(published April 2, 2011)

by *Carlton Proctor, pnj.com*

Article discusses use of Economic Development Ad Valorem Tax Exemptions, or EDATES, by Florida counties to provide 10-year exemptions on ad valorem property taxes to businesses that add new buildings, equipment, and jobs. The article focuses on Escambia County, which leads in total exemptions allowed.

For more information, go to:

<http://www.pnj.com/article/20110403/NEWS01/104030321/1006/news01/For-businesses-Escambia-tax-break-heaven>

## **Property Tax Revenue Lag**

**U.S. property taxes fall by most since housing market crash**

(published March 29, 2011)

by *William Selway*

Article discusses the lag time between decreases in property values and eventual decrease in revenues.

For more information, go to:

<http://www.bloomberg.com/news/2011-03-29/u-s-property-taxes-fall-by-most-since-housing-market-crash.html>

## Charting New Educational Terrain

The Connecticut Chapter of IAAO works to promote uniform and equitable principles of assessment through professionalism; to educate the public on the importance of the work performed by assessing officers; to improve assessment standards through education, modern methods, and efficient technology; to advance the objectives of IAAO in the state of Connecticut; and to provide a clearinghouse for the collection and distribution of useful information relating to assessment and appraisal practice.

“Connecticut is a great example of how a few professionals interested in furthering education and expanding horizons beyond our state borders can succeed with very

few members and no money to begin with,” says former Connecticut Chapter President Elizabeth Duffy.

The Connecticut Chapter began in the 1980s as the Connecticut Candidate’s Club. The club organized educational offerings for those individuals seeking an IAAO designation. Under Joan Paskewich’s charge, the Candidate’s Club became the Connecticut Chapter of IAAO. The chapter began to host regular meetings and sponsor-organized educational offerings.



Pictured (l to r) are Jennifer Bernardo, Donna Ralston, Michael Stewart, Cassandra Legault, John DiGiovanna, Mary Lavallee, Mary Huda, Christine Barta, Melinda Fonda.



Stuart Topliff and Melinda Fonda work on the second place winning Connecticut Walk of Fame exhibit at the 75th Annual IAAO Conference.



2011 officers of the Connecticut Chapter of IAAO are sworn in by President Melinda Fonda. Pictured (l to r) are David Wheeler, Cassandra Legault, Mary Lavallee, Jennifer Bernardo, Christine Barta, Melinda Fonda.

The chapter hit a bit of a standstill in the mid-2000s and needed to be revived. Former President Elizabeth Duffy asked Melinda Fonda, to get involved.

Fonda said “I thought I would start at the bottom, but Liz thought differently and decided to nominate me for First Vice President. I wasn’t sure what my role was or would be, so I said yes. When I found out that one of the missions of the chapter was to offer 50 hours of education, I thought this is great way to get the chapter back on track.”

Duffy had conducted surveys to find out which IAAO educational offerings Connecticut needed the most. The Connecticut Chapter subsequently offered its first successful week-long course to 20 attendees. The course was instructed by Patricia Hedwall, CAE.

Fonda says, “If this was successful, let’s try to make people look forward to what the chapter would be hosting next, so I recommended we offer a fall course and a spring workshop. The Executive Board supported my efforts, and in March 2008 we offered our first workshop with 50 attendees. We must be doing something right if we are getting this kind of turnout.”

In 2009, Melinda Fonda became President of the organization. “After

two years as First Vice President and Education Coordinator, I thought we could do more. With difficult economic times and the need to stay educated, the chapter could really make a difference.”

In addition to the annual Connecticut Assessor School held each June, other seminars were offered, including the first IAAO Webinar. It was a natural fit for the chapter’s educational goals.

“The Webinar was a great tool for the chapter as we were able to offer this at no cost to our members.”

The Webinar was hosted at a public facility, and 39 members were in attendance. In September 2009 the chapter offered a program on capitalization and discount rates. The chapter was once again able to offer a successful program for a small fee.

This initiative became so popular that in March 2010 the chapter offered a one-day forum on billboard



*Melinda Fonda and visiting IAAO instructor Wayne Llewellyn, CAE, read F&E on a sailboat at Mystic Seaport in Mystic, CT.*



*Melinda Fonda accepts her appointment as President of the chapter.*



*Chapter members enjoy a lighthearted birthday celebration with visiting IAAO instructor Wayne Llewellyn, CAE.*

valuation, and people had to be turned away due to full capacity.

A natural partner for promotion of education within the state is the Connecticut Association of Assessing Officers (CAAO). A working relationship with CAAO has helped the Connecticut Chapter of IAAO increase attendance at meetings and events.

Fonda adds, “David Dietsch, former president of CAAO, and I have worked together so the organizations complement each other rather than challenge each other.”

Current CAAO President Walter Topliff echoes the sentiment. “co-sponsoring of the Webinars came about back in November when IAAO

featured the Peter Korpaz Quarterly Report Webinar. The Connecticut Chapter funded the Webinar and found that it was a valuable tool for recertification credits. Realizing that the Connecticut Chapter could not afford the cost of hosting all the Webinars, we discussed trying to share the cost with other organizations. It was brought to the CAAO Executive Board to determine whether it could split the costs with the Connecticut Chapter for all 11 Webinars this year. The Executive Board voted to support the events because the chapter realized that they are worth the minimal investment.

Together the Connecticut Chapter and CAAO entered a clever exhibit at the 75th Annual International Conference on Assessment Administration at the “Walk of Fame.” Their efforts earned a second-place finish.

“The chapter has been successful because not only members and officers but also friends in the community offer their services to keep costs at a minimum and because of the support received from IAAO headquarters.”

“The more we are seen, the more successful we will be.” ■



*Former CAAO President David Dietsch and Melinda Fonda read F&E at a meeting of the Connecticut Chapter of IAAO*

*Participants gather to attend IAAO Course 400—Assessment Administration held in October 2010 in Rocky Hill, Connecticut.*



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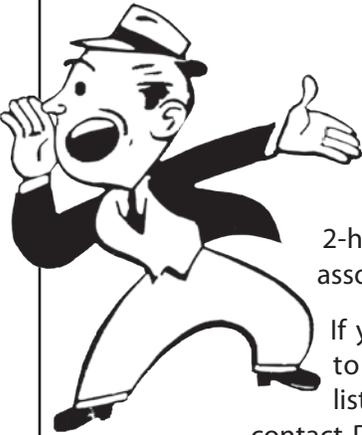
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## Call for Webinar Presenters

IAAO is calling all members who have expertise in defined areas to consider presenting a 2-hour Webinar on behalf of the association.

If you feel that you are qualified to speak on any of the topics listed below via an IAAO Webinar, contact Director of Membership, Robin Parrish at [parrish@iaao.org](mailto:parrish@iaao.org) for more details.

## Topics of Interest

- Billboards
- Car Dealerships
- Car Washes
- Casinos
- Cell Phone Towers
- Churches
- Contaminated Land
- Convenience Stores/  
Gas Stations
- Fitness Centers
- Flex Buildings
- Golf Courses
- Green Buildings
- Historical Property
- Hospitals/Surgical Centers
- Landfills/Rock Quarries
- Marinas
- Mortuaries/  
Cemeteries
- Restaurants
- Self Storage Units
- Ski Resorts
- Subsidized Housing
- Swimming Pools/  
Recreational Properties
- Theaters

## ✓ CALENDAR OF EVENTS LOCAL • REGIONAL • INTERNATIONAL

### South Dakota Association of Assessing Officers

Annual Conference  
May 24–27, 2011  
Oacoma, South Dakota  
[www.sdaao.org](http://www.sdaao.org)

### Institute of Municipal Assessors

2011 Annual Conference  
June 5–7, 2011  
Niagara Falls, Ontario, Canada  
[www.assessorsinstitute.ca](http://www.assessorsinstitute.ca)

### Appraisal Institute of Canada

Annual Conference  
June 8–11, 2011  
Moncton, New Brunswick, Canada  
[www.aicanada.ca](http://www.aicanada.ca)

### North Central Regional Association of Assessing Officers

Annual Conference  
June 13–15, 2011  
Topeka, Kansas  
[www.kansas.gov/kcaa/conferences.htm](http://www.kansas.gov/kcaa/conferences.htm)

### Georgia Association of Assessing Officials

Annual Summer Conference  
July 17–20, 2011  
Jekyll Island, Georgia  
[www.gaaao.org](http://www.gaaao.org)

### Michigan Assessors' Association

38th Annual Summer Conference  
August 7–10, 2011  
Bellaire, Michigan  
[www.maa-usa.org](http://www.maa-usa.org)

### Texas Association of Assessing Officers and Institute of Certified Tax Administrators

72nd Annual Conference  
August 28–30, 2011  
Corpus Christi, Texas  
[www.taao.org](http://www.taao.org)

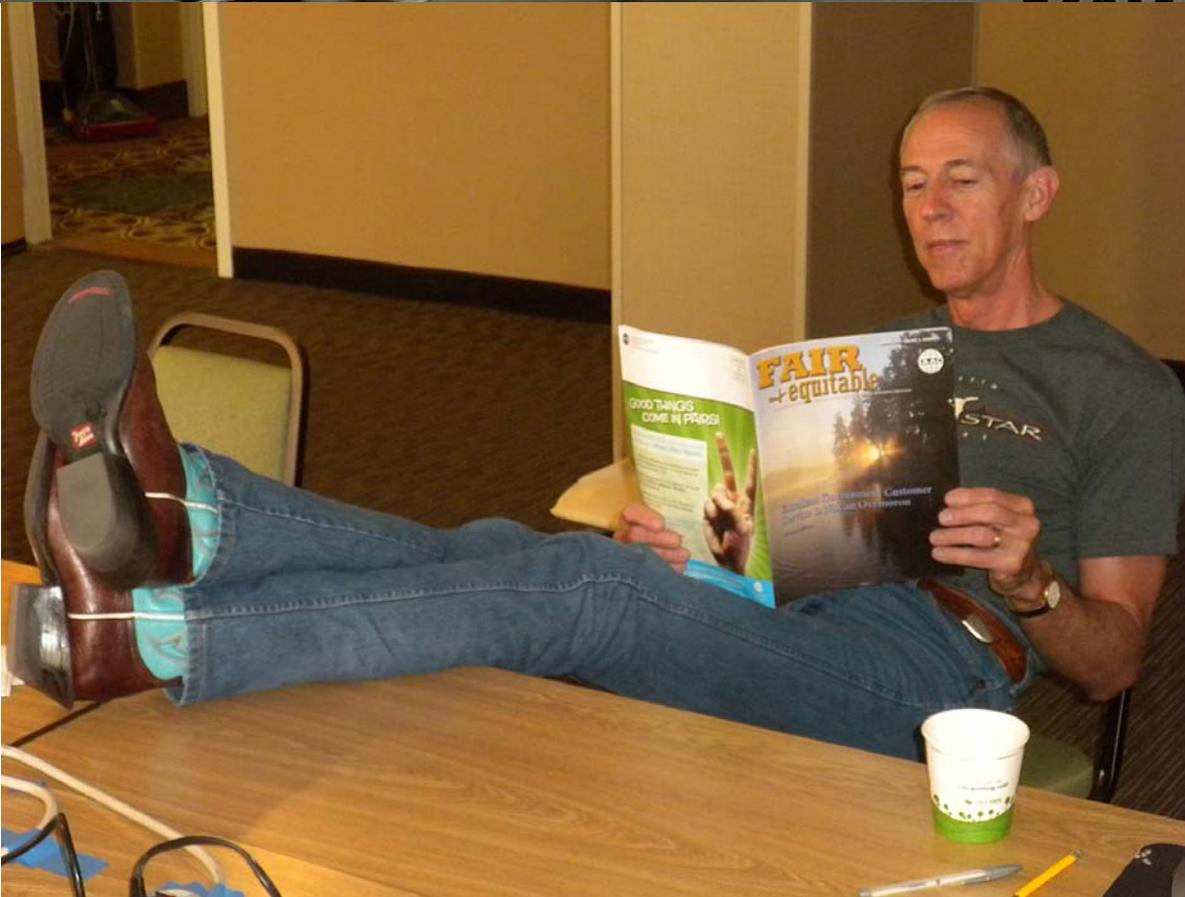
### Maine Association of Assessing Officers

2011 Annual Fall Conference  
September 28–30, 2011  
Sebasco Estates, Maine  
[www.maineassessors.org](http://www.maineassessors.org)

Submit local event information to [bennett@iaao.org](mailto:bennett@iaao.org), with event name, date, place, and contact information.



# Where Do You Read **FAIR** + equitable?



Above, Gary Bilyeu, Chief Deputy Assessor of Johnson County, Iowa, reads F&E in Kolkata (Calcutta), India, with his wife Lonnie while riding in a rickshaw in early January. **Totally awesome!**

Left, Dennis Deegear, Director of the Specialty Tax Division of Duff & Phelps, LLC, in Austin, Texas, reads F&E during a break at the Technical Standards Committee meeting March 10–12 in Kansas City. **Not as awesome as a rickshaw ride but check out those boots!**

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

# Member Anniversaries • May

## 5 Years

**Clayton Adams**, Coldspring, TX  
**Ken Baird**, Kings County Assessor's Office, Hanford, CA  
**Cynthia S. Baldwin**, Greene County Assessor's Office, Springfield, MO  
**David A. Billard**, Town of Andover, Andover, MA  
**Carrie Danielle Brad, RES**, Saskatchewan Assessment Management Agency, Warman, SK, Canada  
**Marty J. Burkle**, Iowa City Assessor's Office, Iowa City, IA  
**Robert A Burroughs**, DeKalb County Tax Assessors, Decatur, GA  
**Rod Compton**, Prince George County, Prince George, VA  
**Judith A. Crane**, Greene County Assessor's Office, Springfield, MO  
**Joseph W. Durnall**, Greene County Assessor's Office, Springfield, MO  
**John Dyson, Jr**, Municipality of Anchorage, Anchorage, AK  
**Beth Elledge**, Wilkes County, Wilkesboro, NC  
**Philip S. Gertsman**, Altus Group Ltd., Vancouver, BC, Canada  
**Tracy Hafner**, Long Beach Township, Brant Beach, NJ  
**Janet Anne Happe**, Beaufort County Assessor's Office, Beaufort, SC  
**Lisa A. Hileman**, Thomson Reuters, Scottsdale, AZ  
**Sandra Hughes**, City of Hopewell, Hopewell, VA  
**Ann M. Hunter, AAS**, Florida Department of Revenue, Tallahassee, FL  
**Lee S. Ideoka**, City & County of Honolulu, Honolulu, HI  
**Kevin Killoran**, City of Chelsea, Chelsea, MA  
**Barbara Kizer, CMS**, Lawrence County, Lawrenceburg, TN  
**Randy Klucher, AAS**, Florida Department of Revenue, Tallahassee, FL  
**Leigh Anne Lowder**, Stanly County Tax Assessor's Office, Albemarle, NC  
**Lenora E. Melton, CMS**, Person County GIS Dept., Roxboro, NC  
**Cindy A. Mitchell**, Wilson County, Fredonia, KS  
**Pauline Moore**, Town of Manchester, Manchester Center, VT  
**Lisa Ommerle**, Town of New Shoreham, Block Island, RI  
**Tony Pellettiere**, The Sidwell Company, St Charles, IL  
**Eric Phillips**, Thomson Reuters, Scottsdale, AZ  
**Monte L. Ray**, Greene County Assessor's Office, Springfield, MO  
**Steven Schellhamer**, Napa County, Napa, CA  
**Melissa Stephens**, Greene County Assessor's Office, Springfield, MO  
**Kelly C. Stevens**, Snohomish County Assessor's Office, Everett, WA  
**John A. Stiber**, Greene County Assessor's Office, Springfield, MO  
**Charles E Vacca**, Town of Westerly, Westerly, RI  
**Tracie VonBergen**, Hebron Township, Hebron, IL  
**Donnie J. Waybill**, Adair County, Kirksville, MO

## 10 Years

**James D. Carmichael**, Treasurer of Delaware County, Muncie, IN  
**Otis Corbin, Jr**, Holmes County, Bonifay, FL  
**Robert J. Crawford, CMS**, Lucas County Auditor's Office, Toledo, OH  
**Ares G Dalianis**, Franczek Radelet, Chicago, IL  
**Jason J. Frost**, Stark County Auditor's Office, Canton, OH  
**Ann C Gima**, City & County of Honolulu, Honolulu, HI  
**Debra Lentz**, Manatee County, Bradenton, FL  
**Angela M. Paulauskas**, Alachua County Property Appraiser's Office, Gainesville, FL  
**Kristin L. Rowe**, Concord Township Assessor, Goshen, IN  
**Wendy M. Sapp**, Alachua County Property Appraiser's Office, Gainesville, FL  
**Keith J Yamashita**, City & County of Honolulu, Honolulu, HI

## 15 Years

**Jack L. Baines**, Unified Government of Wyandotte County, Kansas City, KS  
**Thomas Durrant**, Washington County Assessor's Office, Saint George, UT  
**James H Elrod**, City of Westland, Westland, MI  
**Luther B. Goff**, Jackson County, Pascagoula, MS  
**Heather M Kufalk-Marotta**, Antioch Township, Lake County, Antioch, IL  
**Thomas J. Mullins, IV**, Franklin County, Meadville, MS  
**Perry J. Nielsen**, Washington County Assessor's Office, Saint George, UT  
**Ruth O'Brien-German**, Polk County Assessor's Office, Clive, IA  
**Pamela Pearson Mann**, St. Johns County Property Appraiser's Office, St Augustine, FL  
**John E. Randall**, Du Page Township, Bolingbrook, IL

## 20 Years

**Idaho Association of Assessment Personnel**, Boise, ID  
**Rachid Belhocine**, Town of Brookline, Brookline, MA  
**Melvin D Carsen**, City of Grand Forks, Grand Forks, ND  
**Dean P Denning**, Ellis County, Hays, KS  
**Robert M Garringer**, Verizon Communications Inc., Irving, TX  
**Bradley G. Korbo, CAE**, Saskatchewan Assessment Management Agency, Regina, SK, Canada  
**Ralph J. Kuba**, City of Milwaukee, Milwaukee, WI  
**Lynn A Michaelson, CAE**, David Craig & Company, Inc, Merriam, KS  
**Barry A. Moos**, Grant County, Ephrata, WA  
**Charles M. Page**, Arlington County, Arlington, VA  
**Paul Pennington**, P E Pennington & Company, Inc, Carrollton, TX  
**Benjamin K. Phipps**, Phipps & Howell, Tallahassee, FL  
**William J Procacci**, Borough of Ship Bottom, Ship Bottom, NJ  
**Mark A. Sunderman**, University of Memphis, Memphis, TN  
**James D. Vernor**, DeKalb County Tax Assessors, Atlanta, GA  
**Eugene A Vogan**, Gene Vogan & Associates, Inc, Plainwell, MI  
**Ernest J. Wood**, Washoe County Assessor's Office, Carson City, NV

## 25 Years

**Sterling B. Carter, RES**, City of Hampton, Hampton, VA  
**Dick Frank**, Minden, NV  
**Stacy L. Gustin**, R B Mellander & Associates, Mt Prospect, IL  
**Barbara Johnson**, O'Keefe, Ashenden, Lyons & Ward, Chicago, IL  
**James R. Kinsey**, Cabarrus County Tax Administration, Kannapolis, NC  
**Jerry D Lee**, Erath County Appraisal District, Stephenville, TX  
**John E Romaker**, Whatcom County Assessor's Office, Bellingham, WA  
**Michael L Satcher**, Satcher, Chick & Kapfer, Inc, Greensboro, GA

## 30 Years

**Deborah K. Bunn, CAE**, City of Norfolk, Norfolk, VA  
**Edward A. Crapo, AAS**, Alachua County Property Appraiser's Office, Gainesville, FL  
**Michael D Gertner**, Michael D Gertner, Ltd, Chicago, IL  
**Jerry L Reynolds**, Cape Girardeau County, Jackson, MO

## 35 Years

**Roger L Gilliam, CAE**, Columbia, TN  
**A. Dean Lewis, CAE**, Knox County Assessor's Office, Knoxville, TN

## 45 Years

**Joseph Hunt, CAE**, Hunt, Smith & Snow, Chapel Hill, NC

## In Memoriam

### Richard K. Kreitzer

Richard K. Kreitzer, 54, of Salem, Oregon, passed away on Tuesday, March 22, 2011.

Kreitzer joined IAAO in April 2007 and was also involved in the Oregon Chapter of IAAO. In 2006, he was elected Tax Assessor for Marion County and won re-election in 2010. He had worked for Marion County since 1991, and started his career with Polk County. He attended the University of Oregon and graduated from Western Oregon University.

Kreitzer was known as a dedicated family man and strong public servant. He was President of INDUS and involved with Kiwanis, East Salem Rotary, and Red Cross.

A funeral service for family and close friends was held Monday, March 28, 2011, at Immaculate Conception Catholic Church in Stayton, Oregon. A public Celebration of Life, attended by approximately 500 people, was held at the West Salem High School Auditorium in Salem on Tuesday, March 29, 2011.

Kreitzer is survived by his wife, Meera, and two daughters, as well as his mother and siblings. Donations in his memory can be made to the East Salem Rotary Foundation or Marion County Crisis Chaplaincy.

## In Memoriam

### Lisa Pope

Lisa Pope, 55, of Platte City and Dearborn, Missouri, passed away on Thursday, March 31, 2011.

Pope joined IAAO in October 2007. She was elected Assessor for Platte County in 2004 and worked for the county assessment office for a total of 24 years. While in office, she led the implementation of an advanced appraisal and assessment computer program, collaborated with the collector's office to solve taxpayer issues, and developed procedure manuals for personal property and business personal property.

Pope is being remembered as a consummate professional who was passionate about her job and serving others. She belonged to numerous professional, political, and civic groups. She also served on the park board for Dearborn.

A memorial service was held on Tuesday, April 5, 2011, at Park Hill Christian Church in Kansas City, Missouri. Pope is survived by her husband, Todd, as well as her mother, siblings, and a large extended family. Contributions in her honor can be made to the American Cancer Society.

## Is your member information up-to-date?

Don't miss benefits such as publications, education, and networking opportunities! Keeping your address and e-mail information current ensures that you will continue to receive these benefits:

- Special notices about educational opportunities, library resources, and meetings where you can share information with your peers
- Monthly *IAAO E-News* broadcast e-mails
- Monthly *Fair & Equitable* and quarterly *Journal of Property Tax Assessment & Administration*

Choose an update method:

- Send an e-mail with new information to [membership@iaao.org](mailto:membership@iaao.org)
- Update your record directly at [www.iaao.org](http://www.iaao.org) (requires log in)
- Call 800/616-4226 for assistance from a membership services representative.

Whichever method you choose, your information is updated quickly and you continue to receive valuable benefits.

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Call 816/701-8100 • [www.iaao.org](http://www.iaao.org)



## BY LOCATION

### ALABAMA

**553—Personal Property Auditing-Advanced**  
Montgomery, May 18–20, 2011

**101—Fundamentals of Real Property Appraisal**  
Montgomery, September 26–30, 2011

*The Center for Governmental Services sponsors the offerings listed above. For more details, contact Julia Heflin 334/844-4782.*

### CONNECTICUT

**311—Residential Modeling Concepts**  
Rocky Hill, October 17–21, 2011

*The CT Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda at 203/385-4025.*

### FLORIDA

**960—Marshall & Swift-Residential**  
Tallahassee, May 17, 2011

**300—Fundamentals of Mass Appraisal**  
Tallahassee, September 12–16, 2011

*The Property Tax Oversight sponsors the offering listed above. For more details, contact Meghan Miller at 727/538-7312.*

### ILLINOIS

**101—Fundamentals of Real Property Appraisal**  
Chicago, August 8–12, 2011

**102—Income Approach to Valuation**  
Chicago, August 22–26, 2011

*The Illinois Property Assessment Institute sponsors the offerings listed above. For more details, contact Jim Jacobs 309/862-0300.*

### INDIANA

**400—Assessment Administration**  
Huntington, May 23–27, 2011

**151—National USPAP**  
Greensburg, June 14–16, 2011

**102—Income Approach to Valuation**  
Valparaiso, July 11–15, 2011

**101—Fundamentals of Real Property Appraisal**  
Fishers, August 22–26, 2011

**300—Fundamentals of Mass Appraisal**  
Fishers, September 12–16, 2011

**151—National USPAP**  
Huntington, October 11–13, 2011

**101—Fundamentals of Real Property Appraisal**  
Valparaiso, October 24–28, 2011

**400—Assessment Administration**  
Fishers, October 31–November 4, 2011

**311—Residential Modeling Concepts**  
Fishers, November 14–18, 2011

**102—Income Approach to Valuation**  
Bloomington, December 5–9, 2011

*Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308.*

### KANSAS

**402—Tax Policy**  
Wichita, June 20–24, 2011

**710—Valuation of Golf Courses**  
Wichita, June 27–29, 2011

**311—Residential Modeling Concepts**  
Wichita, July 18–22, 2011

*The South Central Kansas Regional Chapter of IAAO sponsors the offerings listed above. For more details, contact Todd Reynolds 316/660-9277.*

**101—Fundamentals of Real Property Appraisal**  
Wichita, July 18–22, 2011

**112—Income Approach to Valuation II**  
Wichita, August 29–September 2, 2011

**102—Income Approach to Valuation**  
Wichita, October 3–7, 2011

**400—Assessment Administration**  
Manhattan, November 7–11, 2011

*The Kansas County Appraisers Association of IAAO sponsors the offerings listed above. For more details, contact Cindy Brenner 620/873-7449 or kcaa@sbcglobal.net.*

**102—Income Approach to Valuation**  
El Dorado, August 1–5, 2011

**300—Fundamentals of Mass Appraisal**  
Topeka, August 29–September 2, 2011

*The Kansas Department of Revenue sponsors the offerings listed above. For more details, contact Marilyn Cathey 785/296-4218.*

**112—Income Approach to Valuation II**  
Olathe, June 20–24, 2011

*Kansas City Chapter of IAAO sponsors the offerings listed above. For more details contact Sackey Kweku 816/881-3307.*

### LOUISIANA

**151—National USPAP**  
Lafayette, June 27–29, 2011

**151—National USPAP**  
Lafayette, June 29–July 1, 2011

*The Louisiana Assessors' Association sponsors the offering listed above. For more details, contact Rich Bailey 318/327-1300, Ext. 110.*

### MASSACHUSETTS

**158—Highest & Best Use**  
Amherst, August 10–11, 2011

*The Massachusetts Association of Assessing Officers sponsors the offerings listed above. For more details, contact Robert Ellia 774/249-8625.*

**320—Multiple Regression Analysis**  
Billerica, June 6–10, 2011

*The Massachusetts Chapter of IAAO sponsors the offerings listed above. For more details, contact Karen Rassias 978/363-1100, Ext. 116.*

### MICHIGAN

**101—Fundamentals of Real Property Appraisal**  
East Lansing, May 23–27, 2011

**102—Income Approach to Valuation**  
East Lansing, May 23–27, 2011

**112—Income Approach to Valuation II**  
East Lansing, May 23–27, 2011

**311—Residential Modeling Concepts**  
East Lansing, May 23–27, 2011

**312—Commercial/Industrial Modeling Concepts**  
East Lansing, May 23–27, 2011

*State Tax Commission, Michigan Department of Treasury sponsors the offerings listed above. For more details contact Nancy Armstrong 517/241-4890.*

### MISSOURI

**400—Assessment Administration**  
Blue Springs, June 6–10, 2011

**300—Fundamentals of Mass Appraisal**  
Blue Springs, August 1–5, 2011

**402—Tax Policy**  
Blue Springs, August 15–19, 2011

**311—Residential Modeling Concepts**  
Blue Springs, October 17–21, 2011

*Kansas City Chapter of IAAO sponsors the offerings listed above. For more details contact Sackey Kweku 816/881-3307.*

### NEBRASKA

**101—Fundamentals of Real Property Appraisal**  
Grand Island, May 16–20, 2011

**100—Understanding Real Property Appraisal**  
Kearney, October 3–4, 2011

**150—Math for Assessors**  
Kearney, October 5–6, 2011

**102—Income Approach to Valuation**  
Kearney, October 3–7, 2011

**452—Fundamentals of Assessment Ratio Studies**  
Columbus, October 12–14, 2011

**400—Assessment Administration**  
Gering, October 24–28, 2011

**300—Fundamentals of Mass Appraisal**  
Gering, November 14–18, 2011

*The Nebraska Department of Revenue Property Assessment Div. sponsor the offerings listed above. For more details, contact Jody Warfield 402/471-5982.*

### NEW HAMPSHIRE

**400—Assessment Administration**  
Concord, June 6–10, 2011

**300—Fundamentals of Mass Appraisal**  
Concord, September 26–30, 2011

**158—Highest and Best Use**  
Concord, August 10–11, 2011

*The New Hampshire Association of Assessing Officials sponsor the offering listed above. For more details, contact Rick Brideau 603/432-1100, ext. 109.*

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

## NEW YORK

### 158—Highest and Best Use

Ithaca, July 18–19, 2011

*The New York State Chapter IAAO sponsor the offering listed above. For more details, contact Thomas Frey 845/344-0292.*

*The WNY-IAAO Chapter sponsors the offerings listed above. For more details, contact Terie Huseby 585/336-6054.*

## NORTH CAROLINA

### 102—Income Approach to Valuation

Asheville, May 16–20, 2011

### 300—Fundamentals of Mass Appraisal

Chapel Hill, June 13–17, 2011

### 400—Assessment Administration

Chapel Hill, August 8–12, 2011

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

*North Carolina Association of Assessing Officers sponsor the offering listed above. For more details, contact Kimberly Simpson 919/560-0306.*

## OHIO

### 300—Fundamentals of Mass Appraisal

Toledo, May 16–20, 2011

### 101—Fundamentals of Real Property Appraisal

Delaware, June 27–July 1, 2011

### 400—Assessment Administration

Delaware, August 29–September 2, 2011

### 102—Income Approach to Valuation

Coshocton, October 31–November 4, 2011

*The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 330/935-2997, [ohioadvalorem@neo.rr.com](mailto:ohioadvalorem@neo.rr.com).*

## TENNESSEE

### 600—Principles & Techniques of Cadastral Mapping

Nashville, June 20–24, 2011

### 102—Income Approach to Valuation

Brentwood, July 11–15, 2011

### 151—National USPAP

Brentwood, September 26–28, 2011

### 400—Assessment Administration

Brentwood, November 14–18, 2011

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

## TEXAS

### 151—National USPAP

Houston, September 7–8, 2011

### 191—USPAP 7-Hour Update

Houston, September 9, 2011

### 191—USPAP 7-Hour Update

Round Rock, September 12, 2011

### 101—Fundamentals of Real Property Appraisal

Houston, September 12–16, 2011

### 552—Personal Property Auditing-Basic

Houston, September 26–28, 2011

### 553—Personal Property Auditing-Advanced

Houston, September 28–30, 2011

### 311—Residential Modeling Concepts

Houston, September 26–30, 2011

### 102—Income Approach to Valuation

Houston, October 3–7, 2011

### 162—Marshall & Swift-Residential

Houston, October 10–11, 2011

### 163—Marshall & Swift-Commercial

Houston, October 12–13, 2011

### 158—Highest and Best Use

Round Rock, November 1–2, 2011

### 402—Tax Policy

Houston, November 7–11, 2011

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

## UTAH

### 102—Income Approach to Valuation

Salt Lake City, June 6–10, 2011

### 112—Income Approach to Valuation II

Salt Lake City, July 11–15, 2011

*The Utah Chapter of IAAO sponsor the offering listed above. For more details, contact Tiffany Opheikens 435/652-5838.*

## VIRGINIA

### 101—Fundamentals of Real Property Appraisal

Harrisonburg, June 13–17, 2011

### 102—Income Approach to Valuation

Harrisonburg, June 13–17, 2011

### 201—Appraisal of Land

Harrisonburg, June 13–17, 2011

### 300—Fundamentals of Mass Appraisal

Harrisonburg, June 13–17, 2011

### 311—Residential Modeling Concepts

Harrisonburg, June 13–17, 2011

### 400—Assessment Administration

Harrisonburg, June 13–17, 2011

### 402—Tax Policy

Harrisonburg, June 13–17, 2011

*Department of Taxation sponsors the offering listed above. For more details, contact Jason Hughes 804/371-0842.*

## BY COURSE

### Course 100—Understanding Real Property Appraisal

October 3–4, 2011, Nebraska (Kearney)

### Course 101—Fundamentals of Real Property Appraisal

May 16–20, 2011, Nebraska (Grand Island)

May 23–27, 2011, Michigan (East Lansing)

June 13–17, 2011, Virginia (Harrisonburg)

June 27–July 1, 2011, Ohio (Delaware)

July 18–22, 2011, Kansas (Wichita)

August 8–12, 2011, Illinois (Chicago)

August 22–26, 2011, Indiana (Fishers)

September 12–16, 2011, Texas (Houston)

September 26–30, 2011, Alabama (Montgomery)

October 24–28, 2011, Indiana (Valparaiso)

### Course 102—Income Approach to Valuation

May 16–20, 2011, North Carolina (Asheville)

May 23–27, 2011, Michigan (East Lansing)

June 6–10, 2011, Utah (Salt Lake City)

June 13–17, 2011, Virginia (Harrisonburg)

July 11–15, 2011, Indiana (Valparaiso)

July 11–15, 2011, Tennessee (Brentwood)

August 1–5, 2011, Kansas (El Dorado)

August 22–26, 2011, Illinois (Chicago)

October 3–7, 2011, Nebraska (Kearney)

October 3–7, 2011, Kansas (Wichita)

October 3–7, 2011, Texas (Houston)

October 31–November 4, 2011, Ohio (Coshocton)

December 5–9, 2011, Indiana (Bloomington)

### Course 112—Income Approach to Valuation II

May 23–27, 2011, Michigan (East Lansing)

June 20–24, 2011, Kansas (Olathe)

July 11–15, 2011, Utah (Salt Lake City)

August 29–September 2, 2011, Kansas (Wichita)

### Workshop 150—Math for Assessors

October 5–6, 2011, Nebraska (Kearney)

### Workshop 151—National USPAP

June 14–16, 2011, Indiana (Greensburg)

June 27–29, 2011, Louisiana (Lafayette)

June 29–July 1, 2011, Louisiana (Lafayette)

September 7–8, 2011, Texas (Houston)

September 26–28, 2011, Tennessee (Brentwood)

October 11–13, 2011, Indiana (Huntington)

### Workshop 158—Highest and Best Use

July 18–19, 2011, New York (Ithaca)

August 10–11, 2011, New Hampshire (Concord)

August 10–11, 2011, Massachusetts (Amherst)

November 1–2, 2011, Texas (Round Rock)

### Workshop 162—Marshall & Swift-Residential

October 10–11, 2011, Texas (Houston)

### Workshop 163—Marshall & Swift-Commercial

October 12–13, 2011, Texas (Houston)

### Workshop 191—USPAP 7-Hour Update

September 9, 2011, Texas (Houston)

September 12, 2011, Round Rock (Houston)

### Course 201—Appraisal of Land

June 13–17, 2011, Virginia (Harrisonburg)

### Course 300—Fundamentals of Mass Appraisal

May 16–20, 2011, Ohio (Toledo)

June 13–17, 2011, Virginia (Harrisonburg)

June 13–17, 2011, North Carolina (Chapel Hill)

August 1–5, 2011, Missouri (Blue Springs)

August 29–September 2, 2011, Kansas (Topeka)

September 12–16, 2011, Indiana (Fishers)



September 12–16, 2011, Florida (Tallahassee)  
 September 26–30, 2011, New Hampshire (Concord)  
 November 14–18, 2011, Nebraska (Gering)

**Course 311—Residential Modeling Concepts**

May 23–27, 2011, Michigan (East Lansing)  
 June 13–17, 2011, Virginia (Harrisonburg)  
 July 18–22, 2011, Kansas (Wichita)  
 September 26–30, 2011, Texas (Houston)  
 October 17–21, 2011, Missouri (Blue Springs)  
 October 17–21, 2011, Connecticut (Rocky Hill)  
 November 14–18, 2011, Indiana (Fishers)

**Course 312—Commercial/Industrial Modeling Concepts**

May 23–27, 2011, Michigan (East Lansing)

**320—Multiple Regression Analysis**

June 6–10, 2011, Massachusetts (BillERICA)

**Course 400—Assessment Administration**

May 23–27, 2011, Indiana (Huntington)  
 June 6–10, 2011, Missouri (Blue Springs)  
 June 6–10, 2011, New Hampshire (Concord)  
 June 13–17, 2011, Virginia (Harrisonburg)  
 August 8–12, 2011, North Carolina (Chapel Hill)  
 August 29–September 2, 2011, Ohio (Delaware)  
 October 24–28, 2011, Nebraska (Gering)  
 October 31–November 4, 2011, Indiana (Fishers)  
 November 7–11, 2011, Kansas (Manhattan)  
 November 14–18, 2011, Tennessee (Brentwood)

**Course 402—Property Tax Policy**

June 13–17, 2011, Virginia (Harrisonburg)  
 June 20–24, 2011, Kansas (Wichita)  
 August 15–19, 2011, Missouri (Blue Springs)  
 November 7–11, 2011, Texas (Houston)

**Workshop 452—Fundamentals of Assessment Ratio Studies**

October 12–14, 2011, Nebraska (Columbus)

**552—Personal Property Auditing-Basic**

September 26–28, 2011, Texas (Houston)

**Workshop 553—Personal Property Auditing-Advanced**

May 18–20, 2011, Alabama (Montgomery)  
 September 28–30, 2011, Texas (Houston)

**Course 600—Principles and Techniques of Cadastral Mapping**

June 20–24, 2011, Tennessee (Nashville)

**Workshop 710—Valuation of Golf Courses**

June 27–29, 2011, Kansas (Wichita)

**Workshop 960—Marshall & Swift-Residential**

May 17, 2011, Florida (Tallahassee)

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## WORK ANYWHERE— PROPERTY TAX CONSULTANTS

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Seeking independent contractors for property tax consulting for hotel valuations. We are the provider of consulting services for thousands of name brand hotels. Work is done by telephone and internet. Work from home as much as you like. Payment is based on a percentage of savings, which can take months to receive. Work entails determining if property is over-assessed, and negotiating a reduction if it is. Valuation/assessment experience required, and hotel valuation experience is a plus, but we can also assist you in determining values and appeal procedures. Please send resume and/or questions to [info@hoteltaxsavings.com](mailto:info@hoteltaxsavings.com).

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## PROPERTY TAX PROFESSIONALS— RETIREES

**Cost-containment Advisors**

Our property tax practice continues to expand, and we are looking for retirees with experience in commercial property taxes (personal property, real property and unitary valuations). No need to relocate. If you are interested in additional income, exciting and varied virtual work, and flexible hours please contact via email with a recent bio to [kittyg@cost-containment-advisors.com](mailto:kittyg@cost-containment-advisors.com). Please refer to this IAAO ad.

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## YOUR OPPORTUNITY TO SHINE! COMMERCIAL SUPERVISOR

**Maricopa County, Arizona**

Maricopa County is one of the largest counties in the country, already exceeding 1.5 million real property parcels. We are looking for an individual with a high degree of knowledge and experience in appraisal methods and practices, pertaining to complex commercial properties such as Industrial and Hi-Tech, Major Shopping Centers.

As the Commercial Supervisor you will lead a group of specialized Ap-

praisers while maintaining a hands-on approach. Gaining insight and direction from a manager, you will be the point person to ensure uniform practices are applied and to supply expert analysis and appraisal opinion on major properties areas and commercial projects. You will not only ensure effective operations, producing fair and equitable values, but will also recommend improvements and efficiencies, to our internal processes. To be a certified candidate for this position, you must have a Bachelor's degree in Real Estate, Business Administration, or related field and six years of experience in commercial property appraisal, OR six years of assessment including ad-valorem appraisal experience in the State of Arizona. Other combinations of relevant education and experience may be substituted on a year for year basis. Must have a high degree of knowledge in the principles, practices, and theories used in property appraisal and valuation. Two or more years of lead or supervisory experience in an appraisal operation and experience in and/or understanding of highly complex commercial properties including shopping centers, resorts, and/or other major commercial and industrial property types. Business and management training is desired.

Successful completion of Arizona Department of Revenue (DOR) Level II coursework; professional certification or designation from a professional appraisal organization OR evidence of at least 300 hours of successfully completed coursework towards a certification or designation from a professional appraisal organization may be accepted in lieu of DOR Level II certification. DOR Level I certification must be completed within 15 months of hire and DOR Level II certification must be attained within one year thereafter. The hiring salary range is \$50,000 - \$69,000, plus a full range of excellent, highly competitive benefits. To be considered for this position, please read further details and apply on-line at Maricopa County's official job site. [www.maricopa.gov](http://www.maricopa.gov).

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

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## COMMERCIAL PROPERTY APPRAISER

Beaufort County—Office of the Assessor,  
Beaufort, South Carolina

Salary Range: \$45,539 - \$63,754

Commercial appraiser opening for the Beaufort County Assessor's office located in beautiful Beaufort South Carolina. We are a Sea Island coastal community which includes the famous Hilton Head resort area.

This position is responsible for the appraisal and mass appraisal of commercial property of all types. Position involves all aspects of the appraisal, analysis, and classification of commercial real property to establish and review values for tax assessment purposes. County reappraises every 5 years. Applicants should have a Bachelor's degree from an accredited four year college or university in real estate, business administration or related field; five years experience in real property appraisal, mass appraisal and property assessment; proficient in use of Microsoft suite software. South Carolina Certified General or Certified General Mass certification or in a state allowing reciprocity in South Carolina is required. Applicant must possess a valid driver's license. Application available at [www.bcgov.net](http://www.bcgov.net) or contact Employee Services at 843-255-2990.

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## DEPUTY CHIEF APPRAISER

Travis Central Appraisal District, Austin,  
Texas

Under the direction and supervision of the Chief Appraiser, this position plans, schedules and directs completion of tasks supervising four appraisal departments with 78 employees.

- Bachelor's or Master's degree from an accredited college or university ideally in Real Estate or Real Estate Appraisal. Acceptable work experience may be substituted for a college degree.
- Must be a Registered Professional Appraiser with the Texas Depart-

ment of Licensing and Regulation or have the ability to pursue and obtain an RPA within five years. Possession of a MAI, State Certified General or Residential Appraisal and/or Real Estate Broker's license are a plus.

- Prefer 15 or more years of experience in fee or mass appraising and 8 or more years of supervisory experience. Experience in sales, leasing, property management, building, development, or mortgage lending a plus.
- Must have knowledge of factors, techniques, methods, and principles involved in the appraisal of property including pertinent principles and guidelines set forth in Texas Property Tax Code and Uniform Standards of Professional Appraisal Practice. Experience with PACS operating software a plus.
- Should have the ability to read, analyze, and interpret closing statements, surveys, title insurance, AIA or other documents as well as the ability to respond effectively to inquiries or complaints orally and in writing.
- Fluency in Spanish a plus

For more information and to download an application, please visit [www.traviscad.org](http://www.traviscad.org). Resumes may be submitted to the HR Director via mail, email or fax (512) 835-5371.

Travis Central Appraisal District  
PO Box 149012  
Austin, Texas 78714-9012

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## LAND/AG ANALYST

Travis Central Appraisal District, Austin,  
Texas

Under the general supervision of the Land/Agriculture Appraisal Director and in cooperation with the Residential and Commercial Real Property Appraisal Divisions, plans and performs complex valuation and review of the Land/Agriculture appraisal roll in compliance with generally accepted appraisal methodology, *Uniform Standards of Professional Appraisal Practice*,

the *Texas Property Tax Code*, and other applicable law. Among essential duties that include office and field work, this employee will:

- Assist in developing policies and procedures on mass appraisal methodology and administration.
- Perform property inspections, data collection, market data analysis, modeling, and schedule building in furtherance of valuation of Texas Comptroller Category C (vacant residential and commercial lots), D (rural and agricultural land), E (improved farm/ranch properties), and O (residential real property inventory).
- Represent the Appraisal District in informal and formal protest hearings, as well as appeal proceedings.

For more information and to download an application, please visit [www.traviscad.org](http://www.traviscad.org). Resumes may be submitted to the HR Director via mail, email or fax (512) 835-5371.

TRAVIS CENTRAL APPRAISAL DISTRICT  
PO Box 149012  
Austin, Texas 78714-9012

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## RAILROAD & PIPELINE APPRAISAL CONSULTANT

VA Dept. of Taxation

(#N0179) The VA Dept. of Taxation's Property Tax Unit (Railroad and Pipeline Section) seeks a detail-oriented individual to conduct appraisals for state and local taxation; the rolling stock of railroad and freight car line companies; and the real estate and personal property of railroads and interstate pipeline transmission companies. Hiring salary is commensurate with experience. Open Until Filled.

To obtain a detailed job posting and to apply on-line, please visit [www.tax.virginia.gov](http://www.tax.virginia.gov) and click on Career Center/Job Opportunities/Apply. Outside tax/accounting service prohibited. Background checks will be conducted. EOE

*This month—Director of Administration  
Angela Blazevic*

## **FREE MONEY**

Yes, you read it correctly—free money! Do I have your attention now? I know what you're thinking—"There is no such thing as free money," but there is! IAAO has money and they want to give it to *you*.

I worked in an appraiser's office for 34 years so I know public service is not the highest paid profession. In the last several years with all the budget cuts, travel and education are usually the first things to go. You can get the experience on the job, but you need the education offered by IAAO to achieve your best. With the family to support and cuts in the budget, however, there are only so many ways your paycheck will stretch, and paying for that education yourself is not a viable option at this juncture.

IAAO is prepared to help you with that! The Scholarship Fund, the Jeff Hunt Fund, the Brunner Fund, and the Timothy Hagemann Fund are all available to help you achieve your goals. You must be an IAAO member to apply for all of these except the Timothy Hagemann Fund. (Nice membership benefit!)

The Scholarship Fund was established by the IAAO Executive Board to financially assist members by enabling

them to attend the many IAAO educational opportunities available each year. This scholarship can be used to attend IAAO courses, workshops, one-day forums, Webinars, the Legal Seminar, Prep & Trial Seminar, the Annual Conference, and the GIS/CAMA Conference. In 2009, 19 applications were received for the Scholarship Fund; in 2010 22 applications; and for 2011 only five applications. IAAO has budgeted \$15,000 for the Scholarship Fund for 2011, the same amount budgeted for 2010. In 2010 only \$6,864 was awarded.

The Jeff Hunt Fund is also available for IAAO members who are pursuing an IAAO Designation. If you are an IAAO Designee candidate, this is the fund for you. It was established specifically to assist those members who are working on their IAAO designation.

The Barbara Brunner Fund was established to help two IAAO members attend the IAAO Annual Conference each year. This fund awards \$500 toward IAAO Annual Conference registration. In 2010, two Brunner scholarships were awarded. It is not a viable option for 2011 because both scholarships have already been awarded for 2011. But keep it in mind for next year!

The Timothy Hagemann Fund is available for those in smaller jurisdic-



tions who need financial assistance in paying their IAAO dues. In 2010 only three applications were received for the Timothy Hagemann Fund and for 2011 so far, only one.

Don't sit around bemoaning that you are unable to take that IAAO course that you need because you cannot afford it, or you are unable to afford to go to the IAAO Annual conference; there is free money just waiting for you to apply for it! Do it today! Go to [www.iaao.org](http://www.iaao.org) and click on Scholarships. There you will find all the information you need and the available scholarships applications.

What are you waiting for? Get busy and apply for that free money!

*Angela Blazevic*

**Online Learning Never Looked So Good!**

**COURSE 859: SPSS FOR APPRAISERS**

**Available now @ [www.iaao.org/store](http://www.iaao.org/store)**

# IAAO Financial Assistance Program Offerings

## IAAO Provides Opportunities for Scholarship Funding through the IAAO Financial Assistance Program

The graphic features a collage of images: a classroom, a person writing in a notebook, and a group of professionals in a meeting. Text elements include 'IAAO Education is Valuable', 'It's also Available to All!', and 'IAAO FINANCIAL ASSISTANCE PROGRAM'. The IAAO logo and full name are at the bottom.

Application forms are available on the IAAO Web site at [www.iaao.org](http://www.iaao.org) in the Scholarships menu. Please download the application forms prior to contacting staff.

## Consider a Donation To IAAO

For more information contact Angela Blazevec, AAS, Director of Administration, [Blazevec@iaao.org](mailto:Blazevec@iaao.org), 816/701-8123 or go to the IAAO Web site for information about specific funds.

IAAO is a nonprofit 501(c)(3) educational association.

Contributions are generally tax deductible. Check with your tax advisor.

## IAAO Scholarship Fund

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

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

Applications are available at [www.iaao.org/library](http://www.iaao.org/library). For more information, contact Director of Administration Angela Blazevec, 816/701-8123, [blazevec@iaao.org](mailto:blazevec@iaao.org).

## Jeff Hunt, CAE, Memorial Candidates Trust

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

Applications are available at [www.iaao.org/library](http://www.iaao.org/library). For more information, contact Education Manager Jean Spiegel, 816/701-8133, [spiegel@iaao.org](mailto:spiegel@iaao.org).

## Timothy N. Hagemann Memorial Membership Trust

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

## Friends of the Paul V. Corusy Library Trust

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



INTERNATIONAL ASSOCIATION  
OF ASSESSING OFFICERS



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# IAAO | INNOVATION & EXCELLENCE WEBINAR SERIES



**An Exclusive IAAO Quarterly Webinar Series:  
Korpacz on Real Estate Market Trends**  
*presented by Peter Korpacz*  
1:00–3:00 pm CDT, May 18, 2011

This Webinar focuses on the state of the U.S. Real Estate Market in Quarter 2, 2011.

The U.S. economy continues to grow slowly. Despite the encouraging signs of a declining unemployment rate, positive net job creation, and improvement in the manufacturing sector, continued economic growth is buffeted by rising oil prices, federal budget and deficit issues, and the lingering housing depression. Real estate activity in development, leasing, and sale transactions shows improvement, especially in the core property sector, leading many industry pundits to conclude that the industry is finally on the road to recovery.

**Register at [www.iaao.org](http://www.iaao.org)**

**2.0 CEUs are being offered for this Webinar.**

## CALL FOR PRESENTERS

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

## 2011 WEBINAR CALENDAR

**Using Excel to Select and Display Comparable Sales**  
**(FREE WEBINAR)**

*presented by Larry Clark, CAE*  
Noon–2:00 pm CDT, June 29, 2011

**Claiming the Unclaimed: How Tax Collectors Can Claim Property to Satisfy Delinquent Taxes**

*presented by Lorie Domnas*  
Noon–2:00 pm CDT, July 13, 2011

**IAAO Benefits (FREE WEBINAR)**

*presented by Mary Odom, Larry Clark, CAE, and Robin Parrish*  
Noon–1:00 pm CDT, July 27, 2011

**Shake-up in the 2011 Real Estate Market**

*presented by Timothy P. Sullivan*  
1:00–3:00 pm CDT, August 17, 2011

**Price Is What You Pay; Value Is What You Get: The Valuation of Mall Department Stores**

*presented by Greg Lafakis, CAE, and Joseph Ryan*  
Noon–2:00 pm CDT, October 19, 2011

**Quarterly Market Update**

*presented by Peter Korpacz*  
1:00–3:00 pm CST, November 16, 2011

**That Which Causes Us Trials Shall Yield Us Triumph! The Role of the Valuation Witness in the Assessment Appeal Process**

*Greg Lafakis, Esq., CAE, and Ellen Berkshire, Esq.*  
Noon–2:00 pm CST, December 14, 2011