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FAIR & equitable

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



A 100-Year Retrospective of the Office of County Assessor in Oklahoma: The Assessor Genealogy Project

Jeff Spelman, CAE





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Cover photo—Abandoned house of small farmer. Southwest Oklahoma, 1937 June by Lange, Dorothea from Library of Congress Prints & Photos Online Catalog.



From the President

Debra Asbury

Dear IAAO Members,

Leadership Days Spring committee meetings are over, and the individual committee reports are available in this issue. I hope you take the time to read them and get an overview of all the important projects and activities that are being accomplished by these dedicated groups. Some of the reports are from committees that do not meet at Leadership Days, but they too are doing good work for IAAO.

I would especially like to welcome members of the new Chapters and Affiliates Committee—Lisa Andres, Chair; Raymond Beattie, Jr.; Jeffrey Cunny; Ryan Adam Hatch; Bryan Kinsey, AAS; and Donna Lee McCabe, AAS. I am confident that this enthusiastic group will make a difference as we strive to strengthen ties with IAAO chapters and affiliate groups.

Have you been to the IAAO Web site lately? The Web site is updated frequently, with new links being posted on the home page and other pages on a regular basis. For example, new exposure drafts for the *Standard on Assessment Appeal*, *Standard on Ratio Studies*, and *Standard on Professional Development* are currently posted on the Web site for member comment. The exposure process is an important step to ensure that these standards represent a consensus on best practices in the profession. They also reflect the official position of IAAO on various topics. I encourage all members to review proposed changes to these IAAO standards and comment if there are any concerns. All of the current approved technical standards are available for download on the Web site. Look for the link on the home page.

Another area of the Web site that is updated frequently is the course offerings. New courses, workshops, and one-day forums are sponsored by local groups and are continually being added. The link to these course listings is also accessible on the home page.

Links to upcoming Webinars are also available on the home page. These Webinars are a popular way to earn continuing education requirements and new Webinars are being planned well into 2013.

Online registration for the 78th Annual International Conference on Assessment Administration is now available. The education program is also available online now. This is a great time to preview the schedule of the high-quality presentations planned for the conference in Kansas City.

The IAAO library just introduced a new online subject guide on Low Income Housing Tax Credit Properties. See the announcement in this issue. The new 2011 Ratio Study Practices Survey results are now available for download from both the Library main page and the Publications & Advertising main page.

I encourage IAAO members to check the Web site often to make sure they are aware of opportunities that IAAO offers.

On February 26–29, I travelled to Houston, Texas, to attend the Texas Association of Appraisal Districts (TAAD) 2012 Annual Conference. It was four days of education, networking, and finding solutions to shared issues.

(continued on page 11)

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Designer

Christopher Bennett bennett@iaao.org

Editors

Sandra Patterson iaaoeditor@sbcglobal.net

Barbara Simmons barbsimmons4943@comcast.net

Advertising Representative

Mario Gipson gipson@iaao.org

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EXECUTIVE OFFICES

International Association of Assessing Officers

314 W 10th Street

Kansas City, Missouri 64105-1616 USA

816/701-8100 • Fax 816/701-8149

800/616-4226 • www.iaao.org



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

A 100-Year Retrospective of the Office of County Assessor in Oklahoma: The Assessor Genealogy Project

Jeff Spelman, CAE



The more things change; the more they are the same. Alphonse Karr (1808–1890)

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Oklahoma recently celebrated a double 100th anniversary: the establishment of the Office of County Assessor and the formation of the County Assessors Association. The Oklahoma Chapter of IAAO contributed to the celebration with an Assessor Genealogy Project.

Most of us spend almost as much time with our coworkers in the ad valorem office as we do with our families. So who are our property tax ancestors? After discussions with several members of the chapter, I decided to create a family tree showing the names and years of service of the 973 people who have held the office of county assessor in Oklahoma through the 40 election cycles since its creation a few years after statehood.

The project was undertaken to document the long history of the ad valorem system in Oklahoma, recognize and honor the contributions of those who have served, and provide new assessment professionals a perspective on why some things—good or bad—are the way they are. We thought that it might be of interest to other states since ad valorem history always contains some lessons with application to the present day.

As with many genealogy projects, this seemingly simple project turned out to be more difficult than it appeared. Oklahoma is a fairly young state, coming into existence in 1907, but its comparative youth was not necessarily an advantage.

For other states with an active IAAO membership and a long rich history dating back to colonial times, 100 years may seem like yesterday, but Oklahoma's ad valorem system was slow to develop. The Office of County Assessor was not created until 1911, and complete records were not readily available in early territorial days. The project resembled more of a search for long lost ancestors than a history project. As a result, just like all genealogists, we had to look for other sources of information.

Historical Background

Oklahoma's property tax system began with the township assessors and equalization boards that existed in the early territorial days. Shortly after statehood, however, the Legislature explored the possibility of consolidating various township offices into the Office of County Assessor. The idea of a single office having responsibility for all property tax assessments at the county level was touted as a needed reform.

The Township Officers Association, however, lobbied furiously against the new reform. The township assessors passed resolutions, wrote letters to legislators urging them to vote against the bill, and told the *The Oklahoman* newspaper that township officers were the closest to the people and knew local conditions far better than "remote county assessors far off in their offices at the county seat." (This argument, in slightly different form, seems very familiar to many in the property tax profession today.)

Appointment of the First Assessors

In the end, both legislative houses agreed on a *reform* bill and charged Lee Cruce, Oklahoma's second governor, with the responsibility of appointing the first assessors until elections.

With the permission of the archivist at the Oklahoma Department of Libraries, we were granted access to the original letters of application written in 1911. These documents provided a fascinating view inside the political process of the time. These applicants probably never imagined that their words would be made a public record 100 years later.

Many of the candidates bolstered their cause with endorsements from local legislators; others appealed to Governor Cruce's strong affinity for his political party, detailing their loyal work for some political committee. Other more earnest letters summarized the applicant's working life as a farmer, lawyer, judge, rancher, or cotton merchant; others extolled their work experience in the property tax field as a township or county official; a few were more Machiavellian, particularly one man who complained in his letter about the unworthiness of the other applicants for the post. Another would-be assessor told the governor that "one of the applicants is a friend of mine, but he is *completely not qualified* to be county assessor."

The letters with the most human interest were from applicants who were not exactly pillars of their community. One man told the governor, who was an ardent advocate of prohibition, that his arrest for violation of liquor laws was not *bootlegging* but a friendly gathering of business associates. Another applicant devoted his letter to denying charges accusing him of being "an infidel"; he passionately countered these accusations by saying that he attended many churches regularly.

One man who wanted to be a county assessor wrote a local doctor who was endorsing his candidacy telling him, "as you know I have been addicted to the whiskey habit." He implored his supporter to tell the governor that he had traveled to Kansas City to take the Diamond Treatment. He solemnly promised if he ever lapsed into the whiskey again, he would immediately resign. Despite the formal and old-fashioned language, the man's letter showed clearly that he was sincere about doing a good job if given the chance. The governor must have been persuaded because the man was appointed and honorably served two terms.

The legislation contained no homestead exemption, no circuit-breakers, no preferential treatment for agricultural land, no industrial exemptions, no Freeport exemptions for inventory in transit, no complicated protest process, no tax increment financing, no payment in lieu of taxes, no computer-assisted mass appraisal, no geographic information system, and the standard for valuation was 100 percent of fair market value.

For one applicant, the governor was out of the state, so his appointment was confirmed by Lt. Governor J. J. McAlester, famous to *True Grit* fans as the owner of the general store where Rooster Coburn took Mattie after her snake bite. (McAlester, Oklahoma, is named for its founder, Lt. Governor McAlester, a former Confederate soldier and early coal-mining entrepreneur.)

Numerous stories were related by county assessors or appeared in early statehood newspapers.

My personal favorite is an incident at a State Board of Equalization meeting at which the Governor Lee Cruce, impatient with a group of farmers complaining bitterly about high assessments on their land, pulled out a written list comparing the value each farmer had reported to the assessor with the much higher value they had used on their loan application to the state land commission. The newspaper account reported that "there was much amusement at the difference."

Another story reported the introduction of a high-tech machine that looked like a large typewriter or adding machine brought into the Oklahoma County Assessor's office in 1925 that had the "brains and ability of four men" to calculate taxes and print receipts. The assessor proudly told the press that "similar machines were used in New York and other large cities."

There was the mysterious case of the county assessor who disappeared while inspecting oil field property along the Cimarron, a notoriously treacherous river that had recently run over its banks. The local authorities dragged the river for the missing man, but the body was never found. Some wondered whether he had been attacked by an angry taxpayer, but eventually, he was assumed to have drowned. After the funeral, attended by his wife and three small children, the Board of County Commissioners appointed a new assessor. Three years later, a newspaper article reported that the former county assessor had sent word from France that he was alive and fighting against the Kaiser with the French Army in the early stages of World War I.

Then there was the poignant story of an unsuccessful county assessor candidate so distraught over his poor



showing in a 1912 election that he shot himself with a six-gun a few days after the primary.

1911 Legislation

The research provided an opportunity to review early ad valorem legislation. HB 106, setting up the Office of County Assessor, was a study in simplicity. The bill was short and clearly written, uncluttered from the burden of 100 years of energetic lobbying by different interest groups. The legislation contained no homestead exemption, no circuit-breakers, no preferential treatment for agricultural land, no industrial exemptions, no Freeport exemptions for inventory in transit, no complicated protest process, no tax increment financing, no payment in lieu of taxes (PILOTs), no computer-assisted mass appraisal, no geographic information system, and the standard for valuation was 100 percent of fair market value. The job of county assessor seemed to be simpler in some ways and clearly defined.

Research Project

Information in the Oklahoma Department of Libraries authoritative *Red Book*, a publication of state and county officers published after every election, provided most of the names and terms of service, but there were several gaps in the elections from 1912 to 1917. No one agency had a statewide roster of the men and women who had held the position in the ad valorem system during that time.

Faced with this obstacle, we turned to the county assessors themselves. Fortunately, many Oklahoma counties had maintained lists of all their assessors since statehood.

As in any genealogical project, there were informational *gold mines*. One county along the Texas border, for example, not only had compiled the name of every man and woman who had been county assessor, but also had collected old photographs of every-

one who had held this difficult and sometimes thankless job. The current county assessor, Glendel Rushing, has held the job for 47 years, making him the second-longest-serving assessor since statehood. Mr. Rushing's picture in the assessors' gallery is the only one recent enough to be in color.

Another county had not only a complete history of its assessors but also minutes from the Board of County Commissioners showing when assessors took office, how much they were paid, and even one touching resolution enacted by the County Commissioners memorializing the sudden death of a popular assessor in the county.

A western county provided detailed information on the salaries paid to the county assessor and his assistants in 1912 (\$400 per month for the assessor and \$75 for deputy assessors; it was not clear whether the assessor had to pay for some of the office expenses out of his monthly pay).

The genealogy project generated significant interest among county assessors and deputies. Many county assessors and deputies with a personal interest in the project have contacted us. The Chief Deputy from Cleveland County wrote regarding her grandfather, who was the first county assessor in a western county. She told us that her grandfather had been appointed as the first assessor, but was not able to win reelection since the county voters were overwhelming registered in the political party opposite of the governor's. She had been searching for information about his career as county assessor as part of her family's genealogy project. We haven't found her grandfather's application letter yet, but we're still searching.

The Search for the First Female Assessor

With the majority of county assessors in Oklahoma being women in 2011,

there was a great deal of interest in the early female assessors. Like any *lost ancestor* in a family tree, the search was elusive. As was customary in the days before widespread use of office typewriters, information was often handwritten. Most public records recorded an individual's name by initials only to save time and effort. We were often not sure whether an assessor listed as J.A. was John A. or perhaps Jeannie A., so it was difficult to determine the first female in the assessor genealogy.

The other obstacle to finding the first female was Oklahoma's unusual history in women's suffrage. As is the case with many western states, Oklahoma was fairly open to participation in government, if not voting, by women. In 1890, before Oklahoma statehood, women in the territory could vote in school elections, serve as a territorial delegate to Congress, and hold any county office.

Professor David Darcy, a political scientist at Oklahoma State University, wrote that in the territory days Oklahoma women "could run for more offices than they could vote for."

With statehood, however, women's suffrage moved backwards. As a condition to its admission to the union, Oklahoma limited women's suffrage until the Nineteenth Amendment to the U.S. Constitution was ratified in 1920.

Regardless of these early obstacles, women eventually made their way into the county assessor's post. Although it was clear that there were numerous female deputy assessors from the earliest days, we believe the first woman to serve as county assessor was Emma Faulkner of Greer County in 1918. (She may not have been able to vote for herself at the time.) Two other women served in the 1920s including a woman who was appointed to fill the post after her assessor husband passed away in office. Since 1911, a



Figure 2. Oklahoma Assessor Genealogy Project database

Co #	County	SDate	EDate	SDate1	EDate1	SDate2	EDate2	Gender	FName	LName	LName1	LName2	PolParty	MiscInfo
01	Swanson	1911								Anderson			D	
01	Adair	1995	1997					M	Brad	Rutherford			D	
01	Adair	1999	2011					F	Rhonda	Prichett			D	
01	Adair	1992	1994					F	Elizabeth	Bailey				
01	Adair	1956	1961					M	George W.	Hensley				
01	Adair	1954	1965					M	Earl	Cole				
01	Adair	1948	1963					F	Alice	Dougherty	Paden			
01	Adair	1944	1947						H.W.	Burch				
01	Adair	1940	1943					M	Vernan	Bradford				
01	Adair	1938	1939					F	Lula Mae	Reynolds				
01	Adair	1936	1937					M	Wayne	Hopkins				
01	Adair	1932	1936						E.H.	Wood				
01	Adair	1926	1931						W.H.	Langley				
01	Adair	1919	1923					M	Tom	McCasland				
01	Adair	1916	1918						A.M.	Campbell				
01	Adair	1911						M	W.L.	Sheffield			D	
01	Adair	1924	1925						R.S.	Holland				
02	Alfalfa	1982	1985	1988				M	Herbert	Niles				
02	Alfalfa	1926	1927							no listing available				
02	Alfalfa	1934	1947					M	William	Garrison				
02	Alfalfa	1911						M	M.R.	Mansfield			D	County Commiss
02	Alfalfa	1950	1957					M	Ray	Murray				
02	Alfalfa	1922	1925					M	Alfred B.	Hague				
02	Alfalfa	1968	1961					M	Floyd S.	Davis				
02	Alfalfa	1926	1931						M.E.	Henderson				
02	Alfalfa	1986	1987					M	Fred	Householder				
02	Alfalfa	1989	2009					F	Sonya	Booher			R	
02	Alfalfa	2010	2011					F	Donna	Prince			R	
02	Alfalfa	1968	1967					M	Howard J.	Smith				
02	Alfalfa	1916	1917						W.S.	David				
02	Alfalfa	1918	1921						A.E.	Simon				
02	Alfalfa	1948	1949						R.H.	Lowell				
03	Atoka	1993	2011					F	Nancy	Self	Hill		D	
03	Atoka	1959	1988					M	Raymond	Williams				

example, the accreditation program for county assessors and deputies, which includes many IAAO courses, is still in effect nearly a quarter of a century later. Other standards and requirements for ratio studies, as well as requirements for education and continuing education, are still in place.

Conclusion

The Oklahoma Assessor Genealogy Project has generated a great deal of interest among county assessors and deputies in the state. The collection of the names of the people who have served as county assessors has been interesting for those who have participated, and it has been a way to honor those who have held the position in their county.

The database will be made available to the Oklahoma Department of Libraries, the State Historical Society, and GenWeb, the genealogical Web site, as a source for genealogical research for people searching for information about their family. A sample page from the database is shown in figure 2.

What have we learned from the project? Despite the efforts of many people, problems still remain in the ad valorem system. Progress is measured in finite footsteps. Setbacks occur, and yet the system seems to survive. All assessors share the common experience of doing a difficult job in the face of criticism and blame for situations that we cannot control. It is remarkable that through the family tree we can look back over the years and see the tremendous effort made by many past public servants to pass the ad valorem system on to future generations better than they found it.

We have a sense of pride that the IAAO Chapter, now a relatively young entity of only 25 years, has played a role not only in promoting education and training but also in recognizing the history of the profession in our state. The chapter expects to remain active and in 2085 to celebrate its own 100th anniversary. ■

Acknowledgments

I thank IAAO Chapter President Keith Hulsizer for the chapter's support and Mandy Wilkerson for her research at the Department of Libraries, combing through the original application letters and ferreting out some of the original and interesting letters. Thanks also go to Dr. Robert Dorman, Associate Professor at Oklahoma City University, for his wise counsel and assistance. Teresa Strawther and Carol Prewett helped with the Access database and pointed out that the database was really a family tree. Joe Hapgood, CAE, shared his father's genealogical study, which located his town assessor ancestor. Thanks to Kitty Pittman at the Department of Libraries for her patient assistance. Thanks to Monica Schmidt, President of the County Assessors Association during its 2011 Centennial Celebration. I am most grateful to the county assessors and deputies in Oklahoma, not only for their interest in this project but also for their timely assistance.

Jeff Spelman, CAE, is Director of the Ad Valorem Division of the Oklahoma Tax Commission. He was Chief Deputy Assessor and Acting Assessor in Oklahoma County before taking his state position. He has served on the IAAO Executive Board, two terms as State and Provincial Council Chair, Chair of the Communications Committee in 2006, and President of the Oklahoma IAAO Chapter. He has won the Donehoo Essay Award twice and is the author of 14 articles for *Fair & Equitable* and *Assessment Journal*, and he has served as reviewer on numerous IAAO publication projects. He was the first winner of the George Keyes Award presented by the Oklahoma Chapter of IAAO, and he has been an IAAO member for 30 years.



Assessment Roots Run Deep for IAAO Oklahoma Chapter Treasurer

A portion of an 1803 assessment map of Marlborough, Massachusetts (see figure below) shows the home of Joseph Hapgood, the great-great-great-great uncle of Joe Hapgood, CAE, Secretary/Treasurer of the IAAO Oklahoma Chapter and Revenue Administrator of the County Equalization and CAMA Support Section of the Ad Valorem Division, Oklahoma Tax Commission.

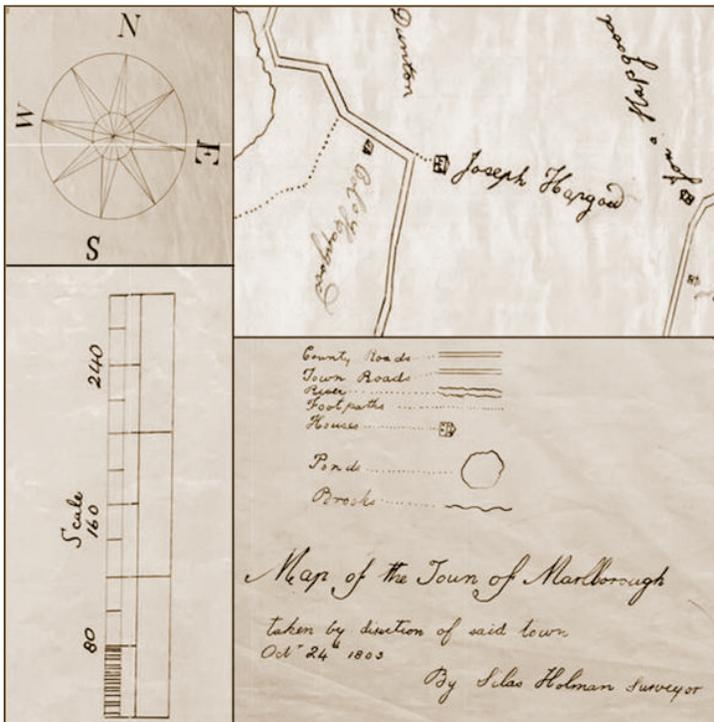
In 1766, Joe's great-great-great-great grandfather, Joseph Hapgood, actually served as assessor of Marlborough. "The assessing job must have been pretty rough on him, because he died the following year at the age of 52," Joe relates.

Joe discovered this interesting assessment connection several years ago while reviewing the family genealogy with his father, the late Prentice Hapgood, who was a serious devotee of history and genealogy.

According to Joe's father, he was named after Joseph Hapgood of Marlborough since Joe's mother would not agree to the name of Shadrach, Joe's first relative to arrive in Marlborough from Andover, England, in 1656 on the passenger ship *Speedwell*.

"It's truly amazing to think that the ancestor I was named after also had a connection to the assessment profession," said Joe. "What are the odds of something like that happening, anyway?"

Figure. Assessment map from 1803, Marlborough, Massachusetts



Assessment Moments from the Past

In researching materials for Jeff Spelman's article, Mandy Wilkerson came across several interesting news articles. Figures 1 and 3 are articles about conflicts with assessors in Oklahoma at the beginning of the twentieth century. Figure 2 is an article about a December 14, 1938, meeting of the Oklahoma State Assessor's Association, at which National Association of Assessing Officers Executive Director Albert W. Noonan addressed the audience.

Figure 1. From *The Oklahoman*, March 15, 1911, in Oklahoma City

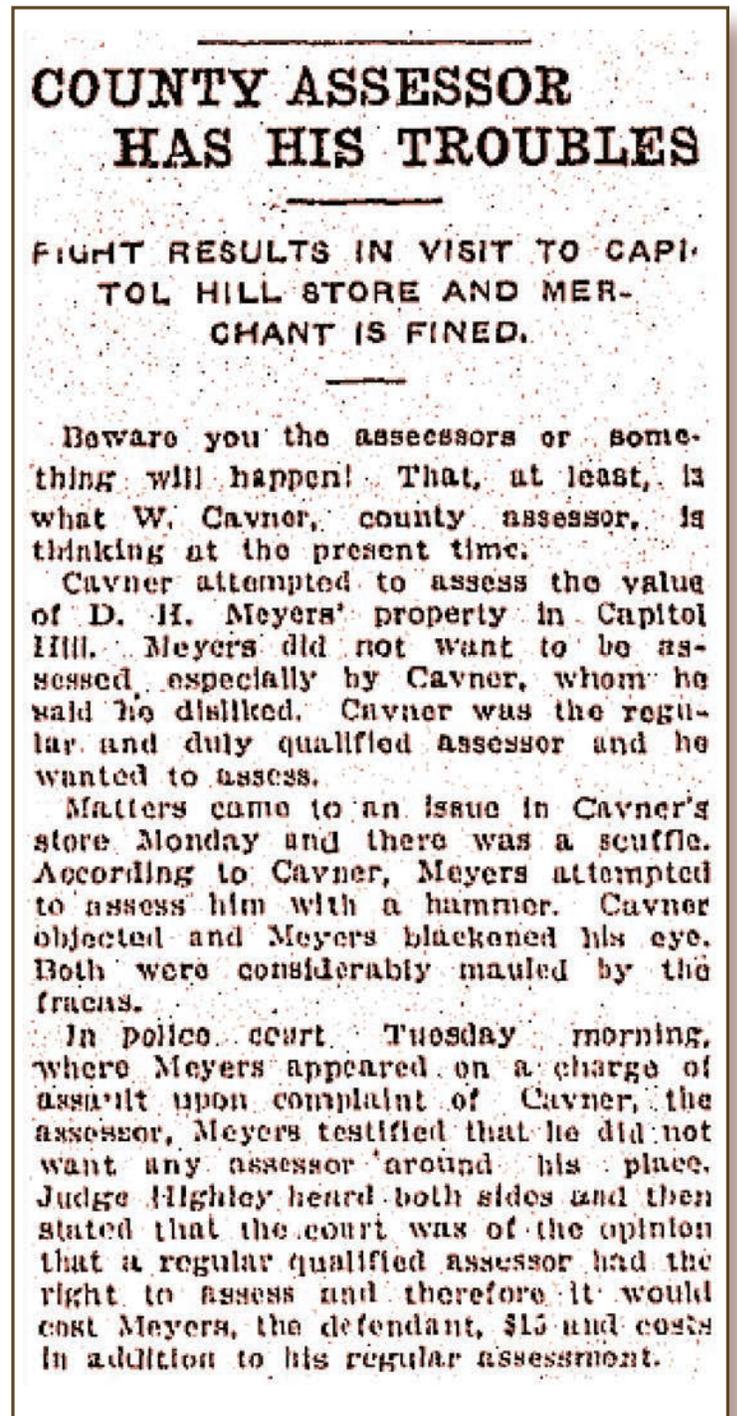




Figure 2. Article from *The Oklahoman* reports on an Oklahoma State Assessors Association Meeting, December 14, 1938

Muskogee Man Elected Head Of State Assessors' Group

Legislators Are Speakers on Second-Day Program of Association's Session Here.

ASSESSORS for 38 Oklahoma counties concluded the annual convention of the State Assessors association Tuesday with the election of Carl Pate of Muskogee as president to succeed L. D. Smith of Enid, Garfield county.

The group also elected V. Z. Anders of Seminole as vice-president to succeed Pate, and re-elected Mrs. Mary Street, county assessor of Choctaw county, at Hugo, as secretary-treasurer.

Prior to adjourning the convention, the members heard an explanation of the activities of the National Association of Assessing Officers by Albert W. Noonan of Chicago, the organization's executive director, and discussions of possible tax legislation by Joe Whitaker, state senator from Eufaula, and Herbert L. Branan, member of the state house of representatives from Okmulgee.

OTHER speakers on the Tuesday program were Raymond Thomas, dean of the school of commerce at Oklahoma A. and M. college, and Hugh R. Russell, assessor of Pittsburg county.

The meeting endorsed the five-point program outlined Monday by Smith in his presidential address which called for use of more deputies, expense accounts for assessors to leave their offices and survey property to be assessed, provisions for such surveys, appeals by the assessor from the board of equalizations to a district court, and intangible tax laws to offset losses in valuation caused by homestead exemptions.

Figure 3. From *The Oklahoman*, December 23, 1908

Slays Man with Hammer In His Brother's Defense

Special to *The Oklahoman*.

Muskogee, Okla., Dec. 22.—Because he thought Township Tax Assessor Sexton's assessment of his property 18 cents too high, John Smith entered Sexton's blacksmith shop near Stillman, a village near here, today and demanded that the assessment be lowered. A quarrel ensued and Smith with an oath drew a large knife and advanced toward Sexton.

Sexton is a cripple and his brother standing near fearing for Sexton's life seized a sledge hammer and crushed Smith to the floor, fracturing his skull and killing him instantly.



Land Valuation

Should platted lots in an undeveloped subdivision be valued as individual lots or as a single piece of land? The answer, for the Missouri Court of Appeals, hinged on the definition of improvement.

The property owner in the appeal develops raw land into buildable lots for sale primarily to homebuilders. The property was valued as 168 individual lots. However, 120 of those lots were in two sections that were described as “partially developed.” The developer argued these lots were unimproved land and as such should be valued as a single parcel as provided by state statute.

Photographs of the partially developed areas showed roughly graded land and the presence of fire hydrants, manhole covers, and utility stubs. However, there were no paved roads to access the lots; sewer service was available, but sewer mains were not installed in all 120 lots; water, gas, and electric service was available, but electric lines and gas and water mains had not been installed; and storm sewers were available, but had not been installed in this part of the development.

The court stated that there was no bright line test to determine when a property was considered improved. The court first looked to the legal dictionary definition of improvement: “real property that has been developed.” Missouri case law offered two definitions of improvements: (1) “a permanent addition to or betterment of real property that enhances its capital value and that involves the expenditure of labor or money and is designed to make the property more useful or valuable as distinguished from ordinary repairs,” and (2) “work done or things built or placed upon land, rendering it more fit for use, and more capable of producing income.”

While the statute did not define improvement, the court said that its “plain language” indicated a legislative intent to “give protections to developers from higher assessments on property that has been slated for development but upon which work has not yet begun.” Based on the work that had been done thus far, the court said, the land was unimproved as envisioned by the statute and should be valued as a single parcel.

The court also ruled on an issue regarding the value of the 48 developed lots. The court found that the state tax commission should have recognized the company’s bulk lot sales to builders as comparables in its value determination. Both the developer’s and the assessor’s sales represented comparable sales, the court said. The only difference was that the developer’s sales were a group of lots purchased by one builder whereas the assessor’s sales were individual lots purchased by different people.

(Peruque, LLC v. Shipman, Missouri Court of Appeals, Eastern District, No. ED96232, October 11, 2011)

Open Records

The Vermont Supreme Court has ruled that a report that indicates who receives adjustments to their property tax liability and the amount of those reductions is not a public record subject to disclosure. Individuals currently are able to obtain a copy of the total tax bill of each taxpayer, but the adjustment information is redacted.

In Vermont, homeowners pay two types of property taxes: one to the local municipality and one to the state for education. Municipalities collect the education tax for the state.

Property owners can be eligible for up to three different adjustments to their state property tax liability. Two reductions are based on household income as indicated on state tax returns. The

third reduction is an incentive for homeowners to apply their state tax refunds to their property tax bills. The state tax department calculates the reduction amount for each eligible property owner and sends a report (HS-122) to the respective local municipalities so that the reductions can be included on the tax bills.

The state’s *Public Records Act* exempts from disclosure “a tax return and related documents, correspondence and certain types of substantiating forms which include the same information as the tax return.” The document requester had argued that the exemption did not apply since a taxpayer’s income could not be determined from the property tax adjustment because one possible reduction was not income-based.

The court said it did not matter whether a taxpayer’s income could be calculated or not. Release of the report was barred by the state’s tax statute which prohibits the tax department from disclosing “return information” to anyone who is not “an officer, employee, or agent of the department.” The statute goes on to define return information as “any other data, from any source, furnished to or prepared or collected by the Department of Taxes with respect to any person.” Since the property tax adjustment figures are data calculated by the tax department for individual property owners, they qualify as return information and are thus confidential, the court said. They also would not be subject to disclosure under the *Public Records Act* under the provision that exempts records designated by law as confidential.

(In re HS-122, Vermont Supreme Court, No. 2011-128, December 22, 2011)

Thanks for the Texas-size welcome I received, especially from TAAD Executive Director Doris Koch and Harris County Appraisal District representatives, IAAO Past President Guy Griscom, CAE, IAAO board member Joe Hablinski, CAE, and Roland Altinger. Their wonderful hospitality made a good trip even better.

The conference featured sessions on economic outlook, generational differences in the workplace, school finance, ethics, FOI, working with the media, and other public interaction issues. The conference was packed with useful educational information.

The second in-person Executive Board meeting of the year was held April 20–21, 2012, in Hot Springs, Arkansas. I will report on that meeting in the June issue.

Please contact me or any board member about concerns, comments, and suggestions you may have about the future of IAAO.

Sincerely,

Debra Asbury

Quote from Arkansas:

Practice, work hard, and give it everything you have.

Jay “Dizzy” Dean

Famous Arkansans from small towns:

Logan County, Arkansas has two county seats, Boonville and Paris. It is also the site of the small rural community of Lucas. Lucas is the birthplace of two famous Deans; Jay and Paul Dean, best known to St. Louis Cardinal Baseball fans as: “Dizzy” Dean and “Daffy” Dean.

While Daffy’s nickname never quite reflected his personality, he was considered very quiet and serious. After back-to-back 19-game wins in 1934 and 1935, an injury rendered him an ineffective pitcher. His brother, Dizzy Dean, was the one who repeatedly made the headlines and was eventually inducted into the Baseball Hall of Fame in 1953.

Dizzy was quite a character in the baseball community with his quick wit and sharp sense of humor. Once he boasted “the doctors x-rayed my head and found nothing” after being struck in the head with a baseball in a game-related injury; he was also fond of asking batters “which pitch would you like to miss.” Dizzy was a very confident player.

Both Dizzy and Daffy left their mark on the U.S. national pastime, in the hearts of all true St. Louis Cardinal Fans, and on Arkansas’ history.

IAAO Conferences, Seminars, and Meetings

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

General List—Nonprofit Assessment and Use

Q. Calvin A. Kent, PhD, AAS, Huntington, West Virginia

In West Virginia, the issue has arisen regarding when tax-exempt property is “used.” For exempt nonprofits, the West Virginia provision is that the property must be “owned and used” to be exempt. The specific issue is a nonprofit hospital under construction. The assessor has determined the property to be taxable as it is not “in use” but is under construction. The hospital claims that since the project is under way, building permits issued, a state “certificate of need” granted, and it will take at least two years before the property is occupied, the “use” definition should extend to the property because it cannot be “used” for another purpose. If you have similar laws, how is “use” interpreted for nonprofit organizations?

A. Steve Van Sant, Anchorage, Alaska

In Alaska, our laws have not defined this term either; however, my office has taken the position that once construction has begun and the assessor is satisfied that the completed structure is to be utilized for an exempt use (hospital, etc.), the exemption attaches at that time. It does not have to be completed and in actual use to gain the exemption. The commitment of the construction, permitting, and other things can satisfy that need for us.

A. Alan S. Dornfest, AAS, Boise, Idaho

We have a similar and very complex hospital exemption for nonprofit hospitals. It is found in Idaho Code 63-602D, and it contains a section under which property “being prepared for use as a hospital” is taxed as if it were bare land. The statute goes on to define what is meant by that phrase and the discussion in the statute may be of use to you. You can link to Idaho Code by starting at the state’s home page, then clicking on “government” on the right, and you should be able to get to statutes. Let me know if you can’t find it.

A. Judith A. Trail, Jefferson City, Missouri

In Missouri, the court has allowed charitable exemptions for medical facilities in those cases in which the property met the Franciscan test: the property must be actually and regularly used for a charitable purpose, the property must be owned and operated on a not-for-profit-basis, and the dominant use of the property must be for the benefit of an indefinite number of people and directly or indirectly benefit society in general. Vacant land does not meet that set of criteria and is on the tax roll.

Although not clearly defined in regard to the status of a hospital under construction, it is common to grant an exemption once the construction is started and there is proof (visual or building plans) that the structure will qualify for tax exemption. In *Spelman/St. Luke’s Hospital Corporation v. Platte County Board of Equalization*, 812 S.W.2d 196 (Mo. app. 1991), the hospital was granted an exemption even though it was not in operation on the tax date.

A. David Stannard, Northford, Connecticut

I agree with the assessor. It is the way it is done by law in Connecticut. In order to obtain the exemption, the building must have been built with the issuance of a Certificate of Occupancy, and occupied for its intended use. If the assessor then finds the exclusive use is of a charitable, educational, or historical nature and has also proven there is no profit being made by the entity (using various financial tests, being a 501c doesn’t hurt), only then should there be an exemption from property tax. If a person is receiving a service for a fee, paid solely by the recipient, and it is not subsidized by a donor or subsidized by credits of some kind, it is not necessarily charitable.

A. Steve Van Sant, Anchorage, Alaska

Our Supreme Court has opined that collecting a fee does not negate the charitable nature of a charitable organization for exemption purposes. I think that state laws and local court cases will drive this issue because, in Alaska, a “fee of any kind” does not necessarily defeat the exemption status and does not defeat the act of charity.

A. David Stannard, Northford, Connecticut

Steve, point taken. Isn’t it interesting how sometimes the wording in a statute or court decision is taken literally and other times there are so many interpretations?

A. Peter C. Weissenfluh, Milwaukee, Wisconsin

In Wisconsin, we have a doctrine about “readying for use,” which would allow for exemption in cases you describe.

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. *Comments made by participants on AssessorNET do not necessarily represent a policy position of the International Association of Assessing Officers.*

Regaining the Public's Trust

G. Edward Deseve

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

This article was originally published in Governing magazine, December 21, 2011 (<http://www.governing.com/columns/mgmt-insights/public-trust-government-six-factors-change-perception.html>). It is reprinted with permission.

It's easy to get lost in the techniques of public management.

But for people to have confidence in government, we need to get back to the basics.

Recently, I had a conversation with a serious student of government. He was trying to develop a series of ballot initiatives designed to improve government performance. We discussed the relationship between better performance and getting more revenue for government programs. He said that better performance was important because it promoted more trust in government, and he argued that the lack of resources available to government reflected the fact that people didn't trust government to spend their money wisely. He was right.

Trust is essential not just for obtaining resources but also for making government work effectively. Often, we get lost in the techniques of management and forget about the essential bond of trust between the public and their governments. We focus on outsourcing, performance management, cloud computing and other techniques while we ignore the basics. I believe that there are six factors that are paramount in changing the public's perception of government and regaining their trust:

Honesty: Ethical behavior is often taken for granted until there is a breach. Ethics training in government is like sex education in middle school: Everyone has to take it but most people don't think they need it. Promoting honesty must go beyond mere ethics training. It has to be built into a culture that won't tolerate even small lies or a little bit of cheating. Schools of public policy and management should make the study of what constitutes ethical behavior mandatory.

Efficiency: This is making sure that government delivers "value for money." Producing high-quality public goods and services should be done

as inexpensively as possible. All the techniques of private industry should be utilized, and measurement of efficiency should be rigorous and comparative.

Transparency: In my younger years, I wouldn't have included this one. However, if you are trying to gain people's trust, they have to be able to see what is going on for themselves. Perception is often reality, so showing the public what is really happening can inspire more-positive perception. New developments in technology—including geospatial mapping and rapid feedback communications—enable government to operate both efficiently and transparently at the same time.

Accountability: This is simply telling people what you are going to do and then giving them an accounting of how you did. It works at the level of outputs and at the level of outcomes. Many performance-management systems have been tried and found wanting. Often they are seen as something from the outside that is imposed on managers. That is backwards. Performance management should stretch from "the shop floor to the top floor" and should allow managers at every level to demonstrate how well they are doing their jobs. Pride in doing a good job and performance management should go hand in hand.

Good policy choices: These start with good policy-development processes that translate public needs and conditions in the external environment into a coherent set of actionable strategies. Reasonable people will differ on what constitutes good policy, but the electorate knows it when they see it. Again, bringing transparency to policy development and even including the public in developing policies will lead to greater trust.

Positive outcomes: Implementation of policy choices honestly, efficiently, transparently and accountably should produce positive outcomes. If it doesn't, managers should rapidly evaluate why the expected outcomes weren't achieved and take corrective action. Program evaluation has fallen out of favor, perhaps because it was seen as something done *to* managers, not by them. As with creating an accountability framework, evaluation of outcomes should be in the hands of managers themselves, aided by technical experts if needed.

All of that sounds very simple, doesn't it? If the process were purely linear with no random events, it might be just that easy. However, government is both nonlinear and often random. New York Mayor Rudolph Giuliani was doing just fine managing the city until 9/11 changed everything. It is a great tribute to him and the public workers of New York that panic was avoided and services were quickly restored.

Another element of complexity is that the factors described above have to be executed simultaneously in a dynamic environment. Public servants are sometimes compared to jet mechanics working on the engines while the aircraft is in flight. This may be going a little too far, but feedback from the public can be instantaneous, and change is often the only certainty.

We can't control all of the variables, and the hardest to control is the public's perception of our actions. In 1946, philanthropist Joseph N. Pew Jr. said, "Tell the truth and trust the people." Today, we have no choice but to go back to basics and try to regain the people's trust.



A stunning sunset in Kansas City during Leadership Days Spring committee meetings

USPAP and Appraisal Regulatory Advisory Committee

James F. Todora, CAE, Chair

R. Latham Harris, CAE; Keith E. Russell; John F. Ryan, CAE; Paul Anthony Welcome, CAE; Mark Perry, CAE; Larry J. Clark, CAE, Staff Liaison

The USPAP and Appraisal Regulatory Committee met during February Leadership Days in Kansas City. Nine items issued by The Appraisal Foundation and its independent boards were reviewed. In response to a request for comments from the Appraisal Practices Board, the committee offered suggested changes and observations to two of its publications: *Adjusting Comparable Sales for Seller Concessions* and *Residential Appraising in a Declining Market*.

Although it may seem somewhat early, the committee offered comments for the 2014–2015 edition of *USPAP*. While the Appraisal Standards Board has yet to propose revisions, it is taking comments on matters that have come up in the past but were never enacted.

A joint meeting with the Professional Development Committee was held to review the changes made by the Appraisal Qualifications Board regarding real property appraiser qualifications. The changes are scheduled to take effect January 1, 2015. Our two committees provided a mutual report the Executive Board summarizing the prospective changes and their effects on the IAAO professional designation program.

Among the items being considered by the committee are appropriate formats of reporting assessed values during three specific phases: (1) informally to the taxpayer, (2) at an administrative hearing, and (3) at a formal judicial hearing. Also, the committee is contemplating development of a brief Webinar to introduce *USPAP* to new members

who may not be familiar with the standards. Anyone wishing to provide input on these matters is welcome to do so.

Technical Standards Committee

Alan Dornfest, AAS, Chair

Doug Warr, AAS; Mary Reavey; Robert Gloudemans; Michael Prestridge; Dennis Deegear; Chris Bennett, Staff Liaison

The Technical Standards Committee met March 15–17 in San Antonio, Texas, following the GIS/CAMA Technologies Conference.

The committee made revisions to the *Standard on Ratio Studies* and added an appendix about the price-related bias measure. Other issues were discussed but not acted on. The new revisions were posted for exposure on March 26.

A complete draft revision of the *Standard on Professional Development* was reviewed prior to being posted as an exposure draft on March 28.

A complete draft revision of the *Standard on Assessment Appeal* was reviewed and finalized prior to being posted as an exposure draft on March 23.



Technical Standards Committee members tackle an ambitious agenda in San Antonio. (l to r) Staff Liaison Chris Bennett, Dennis Deegear, Michael Prestridge, Chair Alan Dornfest, AAS, and Robert Gloudemans (Mary Reavey and Doug Warr, AAS, not pictured).

Portions of the *Standard on Mass Appraisal of Real Property* were opened for revision including discussion of issues of market versus contract rent, valuation of fee simple interest, and a proposed international version of the standard. The committee also discussed consolidating relevant elements from the *Standard on Automated Valuation Models* into the *Standard on Mass Appraisal of Real Property*.

The *Standard on Digital Cadastral Maps and Parcel Identifiers* was evaluated to determine whether it should be opened for revision. Comments from stakeholders were considered and the committee made plans to request additional comments prior to making a final determination.

Nonsubstantive updates to the appendices of the *Standard on Property Tax Policy* were reviewed and discussed.

Revisions to the *Guide to Assessment Standards* were also reviewed. It is in final stages of being updated.

The committee discussed plans to update the Ratio Study Practices Survey at a future date and, meanwhile, to maintain the contact list to ensure that it remains updated.

The committee briefly discussed an outline of their presentation at the IAAO Annual Conference

Instructor Relations Subcommittee

Barry Couch, CAE, Chair

Miles Anderson CAE; Ronald Gibbs, CAE, AAS; Doris Koch;

Bobby Larry, CAE; Roger McCarty; Jean Spiegel, Staff Liaison

The majority of the first day was spent planning the 2012 Instructor Training Workshop (ITW) to be held in Kansas City during the annual conference. We discussed and evaluated last year's workshop, and all agreed it is a good program to attract future instructors of IAAO educational offerings. The only change from last year is that on the second day of the workshop, there will be an additional instructor to assist in the practice presentations evaluations. This has tended to be a long day since all applicants are allowed two five-minute presentations. The additional instructor will allow the instructors to break the participants into two groups and still have two instructors for evaluation purposes. Because of the time limitations, the annual ITWs are limited to 15 participants. As of this writing, 12 people have expressed a desire to attend. ITW attendees can choose from six different sessions: Course 101, Course 300, Course 320, Course 400/402, Course 500 and Course 600/601. The Adult Education portion of the ITW will consist of a workshop on how to make a presentation.

The criteria for the selection of the Instructor of the Year were reviewed, and the timeline for the selection was determined. The subcommittee would like encourage everyone to submit an application for all deserving instructors who serve our association.

The IRSC held a joint meeting with the Education Subcommittee (ESC) to discuss distance learning. There are currently four instructors who have the International Distance Education Certification Center (IDECC) training to conduct online education: they are Larry Clark, Scott Winter, Ken Joyner and Brad Moore. The current online offering through e-logic is progressing to the point of being ready for delivery. Larry Clark will be the assigned instructor for this first offering. We will discuss this issue further at Leadership Days Fall when we have more feedback from the first offering.

An additional item was course examination standards. An initial list of requirements was arrived at with the intent to pass them to the ESC to incorporate them into new course development standards. A discussion was held regarding the project plan to develop a Webinar for workshops 850 and 851 for instructors. The Professional Designation Subcommittee was consulted regarding the material itself, they thought that it could be dated and needed to be reviewed. We did not come to a decision on this issue but will address it again at the next meeting. A rollout will be conducted at the annual conference for Workshop 260, which is the newly developed Agricultural Land Valuation.

Communications Committee

L. Wade Patterson, Chair

Manuel Gallegos; Rebecca Malmquist, CAE; Tiffany Opheikens; Steve Van Sant; JoAnn Pierson; Chris Bennett, Staff Liaison

The Communications Committee met February 24–25 at Leadership Days in Kansas City.

The committee discussed revisions to the IAAO logo usage policy as it appears in the Procedural Rules and responded to a board request to clarify proposed changes to the rules regarding logo use. The draft language was revised and resubmitted for consideration at the next board meeting.

The Property Tax Assessment Policies and Practices (PTAPP) Survey was reviewed, and a new draft survey was completed and approved to go into an online survey tool.

The committee reviewed two outlines for related conference presentations on public relations and media communications and also reviewed a presentation for the GIS/CAMA Technologies Conference.

The committee discussed the future of the State and Provincial Council and its discussion group SPCNET on AssessorNET.

Professional Designations Subcommittee

Darwin Lee Kanius, CAE, Chair

Otho Fraher, CAE; Jeff Holsapple, CAE, RES; Farrah Matthews, CAE; Steve Thomas, CAE, PPS; Dwane Brinson, CAE; Wanda Witthar, Staff Liaison

The Professional Designations Subcommittee (PDS) met at Leadership Days Spring in Kansas City, February 24–25, 2012.

The subcommittee was advised by the staff liaison that the March issue of *Fair & Equitable* contained the RFP for the rewrite of the *Guide to Real Property Demonstration Appraisal Report Writing*.

A number of related agenda items dealt with fees and dues. It was decided that a complete review of the fee structure for the designations program was needed before any definitive action could be taken on the individual requests. The review will commence as soon as a complete financial report is prepared and submitted to the chair for action. The PDS would like to have this review complete prior to Leadership Days Fall in Kansas City, with recommendations to the Executive Board to follow.

The PDS was advised by the staff liaison that Procedural Rule 10.3.6 Gaining Credit, will be strictly enforced.

A letter prepared by the previous PDS, dated December 29, 2011 to the Alberta Assessor's Association (AAA) was reviewed by the current PDS. There has been no further communication from the AAA.

The PDS reviewed a revised draft brochure stemming from Leadership Days Fall, promoting professional designations. There was consensus on the graphics, color scheme, and general design. Additional suggestions to update the brochure were submitted and will be incorporated for further discussion later this spring. The PDS would like to have the final product available prior to the IAAO Conference in September.

The PDS discussed the relevance of the Education Credit Requirements pertaining to PR 10.2.12.3 (University of British Columbia [UBC] and 10.2.12.4 (University of New York) in regard to the future strengthening of the qualifying standards for the CAE and RES designation in 2014 and 2015. It was agreed that a letter to UBC is necessary to initiate a review of PR 10.2.12.3. The Education Subcommittee agreed to investigate the relevance of the University of New York Masters Degree Program (PR 10.2.12.4).

The PDS reviewed the proposed on-line recertification process developed by the IAAO staff. It was agreed that this

initiative would be a great benefit to its members and encouraged this initiative to be completed as soon as possible.

The PDS and USPAP committee had a joint meeting to discuss the new 2015 AQB education qualifying standards. The meeting was also a means to discuss and agree to the facts that would be included in a report to the Executive Board.

The PDS agreed to develop a Project Plan for the rewrite of the AAS, RES, and CAE case study examinations and master examinations.

Wanda Witthar, Assistant Director of Professional Development reported on the Professional Designation Program. It was noted 145 candidates were accepted into the designation program in 2011 with 55 new designees for the 2011 Virginia Cup.

There are 30 new candidates in 2012 and 29 new designees for the 2012 Virginia Cup. Both candidacies and designees are on a pace to surpass the records for 2011.

Membership Services Committee

Wendel Ingram Jr., Chair

Thomas Frey, RES, AAS; William Healey, Jr.; David Kimbrough; Janice Olsson, RES; William Rodda, CAE, RES; Tina Stone, PPS; Robin Parrish, Staff Liaison

The Membership Services Committee met at Leadership Days Spring in Kansas City, Missouri, February 24–25 2012. The committee had a full and ambitious agenda.

The committee finalized plans for carrying out Project Plan 480, Benefits for Prospects. The plan would give prospective members from IAAO chapters and affiliates the opportunity to have full access to the IAAO Web site for two months beginning April 1, through May 31, 2012. The committee also approved the "Goin' to Kansas City" membership campaign, which rewards one member and one new member with a complimentary trip to the 2012 Annual Conference on Assessment Administration in Kansas City, September 9–12, 2012. Also reviewed by the committee was the *IAAO Representative Handbook* with recommended changes to the way Reps earn points.

The committee continued its commitment to provide jurisdiction support staff education by approving a new Webinar on telephone and e-mail etiquette. The Webinar will be presented in April 2013.

The IAAO Reps also met by conference calls on March 6–8, 2012. They were updated on the events taking place at IAAO.



The new Chapters and Affiliates Committee attended its first group meeting at Leadership days Spring. (l to r) Jeffrey Cunny, Raymond Beattie, Jr., Donna Lee McCabe, Ryan Hatch, Committee Chair Lisa Andres, Bryan Kinsey, and Committee Liaison David Wayne Reed.

Chapters and Affiliates Committee

Lisa Andres, Chair

Raymond Beattie, Jr.; Jeffrey Cunny; Ryan Adam Hatch; Bryan Kinsey, AAS; Donna Lee McCabe, AAS; David Wayne Reed, Staff Liaison

The new Chapters and Affiliates Committee met at Leadership Days Spring in Kansas City, Missouri, February 24–25 2012. Committee members are as follows:

- Lisa Andres (Chair), L.A. County Chapter
- Jeff Cunny, Arkansas Chapter of IAAO
- Bryan Kinsey, Tennessee Chapter of IAAO
- Ray Beattie, Jr., Northeast Regional, Rhode Island Chapter of IAAO, and Massachusetts Chapter of IAAO
- Donna Lee McCabe, Massachusetts Chapter of IAAO
- Ryan Hatch, Utah Chapter of IAAO.

The purpose of this committee is to support the mission and commitments of IAAO by fostering strong relationships with chapters and affiliates. The committee should carry out a program of ongoing communication with chapters and affiliates that raises the association's profile, ensures awareness of IAAO resources, and identifies the needs and concerns of chapters and affiliates.

The Committee acted to

- Accept responsibility of being a new committee
- Accept recommended changes to chapter by-laws made by preceding subcommittee
- Accept responsibility to review by-laws of chapters every 5 years
- Assume the review of incoming affiliate/chapter applications.

The committee developed several new directives:

- Create a blog on AssessorNET with focused needs on chapters and affiliates
- Increase the content on chapter splash pages
- Create a checklist for all chapters and affiliates to complete in order to receive the complimentary conference registration
- Develop a survey to assess the needs of chapters and affiliates in the late spring
- Identify associations within IAAO and seek to make them IAAO affiliates
- Streamline the *IAAO Chapter Handbook* to make it a resource guide for the Web site.

"I am so grateful for the hard work and creative efforts of the Chapters and Affiliates Committee," says Lisa Andres. "The past experiences and fresh ideas of our committee helped make our committee especially productive. We're off to a great start and I'm really looking forward to expanding communications with our chapters and affiliates around the world."

Scholarship Committee

Dwane Brinson, CAE, Chair

Al Gaines, Angela Rhodes, Angela Blazevic, AAS, Staff Liaison

A conference call was organized to familiarize new committee members with the purpose and goals of scholarship funds. The committee discussed and reevaluated its scoring rubric, and the purpose behind each metric was clarified. The committee wanted to ensure that all members scored each application with a comprehensive understanding of the scoring rubric, which will serve as a check and balance system. A priority of this committee is to provide deserving IAAO members with an opportunity to continue their education and professional development. This committee helps IAAO expand its membership and provides current members with motivation to further support the organization, its educational opportunities, and professional designation programs.

The IAAO Scholarship Committee awards funding comes from two different sources. The first source is the IAAO Scholarship Fund, which provides funds allocated within the IAAO annual budget. This fund is designed to assist members who demonstrate financial need in pursuing IAAO educational opportunities. The second source is the Barbara Brunner Fund honoring a past president of the association.

Objectivity and fairness are critical when requests for funds are being evaluated. The committee has established written procedures so decisions can be made within 30 days of receiving an application. Every individual who ap-

plies receives an objective, prompt, and fair and reasonable decision. Scoring decisions are made by using a blind process. Committee members do not see a candidate's personal information at any time during the evaluation.

We would like to remind all IAAO members that scholarship funds can be used to attend the IAAO Annual Educational Conference. Applications are available online. Please complete an application and forward it to Angela Blazevic at Blazevic@IAAO.org.

Please consider serving as an ambassador for the IAAO Scholarship Fund. Educate members and help them understand that the IAAO Scholarship Fund and the Barbara Brunner Fund stand ready to assist them.

Planning & Rules Committee

Robert Boley, AAS, Chair

Amy Rasmussen, RES; David Sanford, CAE; Marsha Standish; Donna VanderVries, AAS, CAE; Kellianne Nagy, CAE; Lisa Daniels and Vickie Turner, Staff Liaisons

The Planning & Rules Committee met during the February 24–25, 2012, Leadership Days Spring in Kansas City, Missouri. The committee agenda was small in number of items but large in content. The committee conducted a final review of all the changes to the IAAO Procedural Rules that are being presented to the Executive Board over their next three Executive Board Meetings. These changes will be the culmination of a nearly two-year project by the Planning & Rules Committee to update and coordinate all the IAAO governing documents.

In addition, the committee completed a review of the IAAO Strategic Plan and forwarded recommendations to the Executive Board on how IAAO staff and leadership can better monitor and evaluate the activities of the organization in furthering the various goals of the Strategic Plan. In conjunction with this review, the committee recommended an update to the Strategic Plan for the Executive Board.



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Research Committee

Ronald Rakow, Chair

*William Wadsworth; August Dettbarn; Gary Snyder, RES;
Kenneth Uhrich; Shawn Ordway; Mary Odom, Staff Liaison*

The Research Committee is pleased to report that the Certificate of Excellence in Assessment Administration (CEAA) program has experienced a sharp increase in the level of interest. A total of 18 jurisdictions are pursuing the CEAA program. Eleven assessment jurisdictions have been approved or recertified under the program. Congratulations to the most recent recipients: Leon County, Florida (2012); City of Hampton, Virginia (2011); Pinellas County, Florida (2011); Clay County, Florida (2011); and most recently, Johnson County, Kansas (2005 and 2011).

The Executive Board has asked the Research Committee to complete and publish a staffing benchmark survey for the membership. The last staffing survey for the organization was developed in 1986. Because there is considerable demand for staffing information, an update is clearly warranted. The committee is currently working on the design and hopes to roll the survey out later this year, with the goal of delivering the final report to the board early next year. This survey will not include salary data but will focus on number of employees, number of parcels, and level of technology currently in use.

The committee is currently working on a research project detailing the leadership role of IAAO in the development of automated valuation models (AVMs). Assessors have consistently demonstrated leadership in the application of technology to real property appraisal, including the development of computer assisted mass appraisal (CAMA) systems in the 1960s, AVMs using statistical methods and software in the 1980s, and geographic information systems (GIS) in the 1990s. Outside the assessing profession, an unprecedented increase in the number of foreclosures has revealed shortcomings in the traditional appraisal process. As a result, the appraisal function is being scrutinized once again. The committee believes that the application of AVM techniques used by assessors for decades would increase the accuracy and objectivity of appraised values. Our research will underscore why IAAO needs to promote its expertise in AVM technologies and be proactive in the development of new appraisal rules as they become standards that assessors will be judged by in the future.

Finally, IAAO Director of Library Services Mary Odom recently surveyed 19 association libraries and discovered that on average these libraries charge \$15 for a copy of an article. IAAO members can download an unlimited number of articles from the library catalog or request articles by phone or e-mail as a free benefit of membership.

In 2011, 7,865 articles were downloaded by or delivered to IAAO members. The \$15 per article average from the survey, translates to \$117,975 in library services delivered to IAAO members.

IAAO Conference Content Committee

Martin Marshall, Chair

Ken Voss, CAE; Rick Kuehler; Colleen Keene; Marion Johnson, CAE; Warren Weathers; Antonia Viens; Leann Ritter, Staff Liaison

In order to meet the 2012 conference deadlines, the Conference Content Committee met at IAAO Headquarters in early February 2012 prior to Leadership Days Spring. The committee is enthusiastic about educational opportunities that will be available to attendees of the conference. The educational tracks are planned as follows:

- Commercial: Real and Personal Property
- Residential Appraisal
- Tax Policy and Assessment Standards
- Technology
- Personal Development
- Management
- Special Topics.

Track managers were assigned and track descriptions were written. Selected presentations were assigned session dates and times, and descriptions for each session were written. The current listing of educational sessions is available in this issue beginning on page 26.

The Conference Content Committee thanks everyone who submitted presentations. The committee looks forward to the IAAO 78th Annual International Conference, "Assessment Excellence in the Heartland," which will be hosted in Kansas City, Missouri. The conference will be held September 9–12, 2012. The committee looks forward to seeing everyone there.



**Nova Scotia, Canada**

Austin Coolen
Kimberly H. Croft
Eirin R. Rhodes
Tanya Walsh

Ontario, Canada

Brian G. Guerin
Christian P. Stoeken

Saskatchewan, Canada

Christie M. Smith

Alaska

Dean M. Olsen

Arizona

Tironda R. Dixon
Sara Esser
John D. Hooks

Arkansas

Diana L. Thorpe

California

Robert Hilton
Ruby May Justice
Krista Rovello
Ben W. Song

Colorado

John Helton

Connecticut

Bashir Jessa

Florida

Erica Johnson
Joan T. Land

Idaho

Shelby E. Ugarriza

Illinois

Robert Schillerstrom

Indiana

Sara J. Arnold
Barbara J. Disbro-Hysell
Tina M. Gleeson
Robert D. Sneed

Iowa

John C. Freese

Kansas

Maria S Castillo
Shonda K. Sauseda
Mark A. Wilson

Louisiana

Thomas H. Kendrick

Michigan

D. Glenn Lemmon

Missouri

Joe Bolte
Justin Carnes
Teresa A. Waier

Nebraska

Martin L. Becker
Thomas J. Cheslak
Keith E. Nielsen
Steven Shultz, PhD
Shawn M. Simon
Kurt L. Skradis

New Hampshire

James W. Rice

New Jersey

Gerald A. Calabrese, Jr
John A. McCann
Ramu Veerappan

New Mexico

Phillip D. Gutierrez
Ron D. Lopau
Cathy L. McCarthy
Frank G. Trujillo

New York

Kim Hajec
Carmela Quintos

Victoria Sirota

Donna Wescott

North Carolina

Andrew S. Barrier
Ralph E. Foster
Christopher J. Nelson
Justian S. Pound
Patricia D. Rogers

North Dakota

Daniel J. Fasteen

Ohio

Amanda Alamo
Nelda L. Sisler-Buck
Christopher Surber

Oklahoma

Scott Warren

Oregon

Jeffrey R. Dart
Jean McCloskey
Thomas Durant Rohlfing
Tennessee
J. Todd Orr

Texas

Brian M. Barnett
Jonathan Brantmeier

Kara Bryant

Terry G. Farris

David Lyons

Dave Matheny

Royce A. Thomas

Utah

Diliya Berrett

Amy Garren-Clark

William Gibson

Matt Hone

Virginia

Justin W. Kuzmich

Leslie A. Pasko

Justin R. Stanley

Washington

Mara K. Hanson

Billie J. O'Brien

Wisconsin

Ryan P. Andersen

Mark G. Hafferman

Gary A. Martell

Wyoming

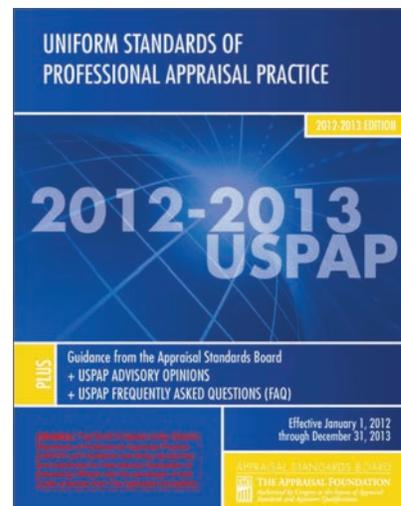
Patricia W. Drinkle

USPAP 2012–2013 Available for Download

The 2012–2013 edition of *Uniform Standards of Professional Appraisal Practice* is currently available to IAAO members as a free download on the IAAO Web site. The download is being distributed by IAAO with the permission of, and under license from, The Appraisal Foundation.

When downloading *USPAP*, follow the instructions provided. Access to the edition is through an E-reader program that allows users to flip through pages electronically similar to a printed book. Users must have Java installed in order to use the product.

Full instructions can be accessed through The Appraisal Foundation Resource Page at <http://www.iaao.org/sitePages.cfm?Page=454>. Additional resources are also available, including a free video outlining changes in the new edition.



In Memoriam

Lee Barnett

Lee Barnett, 29, of Tyler, Texas, passed away on Monday, April 2, 2012.

Barnett joined IAAO in 2007, and he was working towards his CAE designation. He worked as an appraiser for the Gregg County Appraisal District in Longview, Texas. He was also a member of the Rotary Club in Longview.

Barnett was from a family deeply involved in the assessment profession and IAAO. His father, Michael, is a long-time member of IAAO who currently serves as an IAAO Representative. His mother, Brenda, and brother, Brian, are also IAAO members.

Barnett is survived by his wife, Laurie, as well as his father and mother, two brothers, and three sisters. A funeral service was held on Thursday, April 5, 2012, at Mount Sylvan Baptist Church in Lindale, Texas.

In Memoriam

Mark V. Mullet

Mark V. Mullet, 43, of Bear Lake, Mich., passed away on Saturday, April 7, 2012.

Mullet joined IAAO in 2002, and he was involved in activities at the state level through the Michigan Assessors Association, an IAAO Affiliate. He was Deputy Director of the Grand Traverse County Equalization Department in Traverse City, Mich., where he was employed for nearly 10 years. He was also a CMAE Level 3.

Mullet was an avid golfer and his passion for golf was known in both personal and professional circles. He taught golf course assessment classes and enjoyed organizing golf outings. He was also a member of the Bear Lake School Board and played the trumpet at his church and with the Bear Lake Pep Band.

Mullet is survived by his wife, Lori, and three children, as well as his father and stepmother, mother, brother, and two sisters. A funeral service was held on Thursday April 12, 2012, at Trinity Lutheran Church in Onekama, Mich. Memorial contributions may be made to the Bear Lake School Library or the Bear Lake Band Program.

IAAO thanks members who recruited new members during the recent 2 for \$200 campaign.

Congratulations to the six members who won the monthly \$200 drawing! The efforts of all who recruited new members is appreciated.

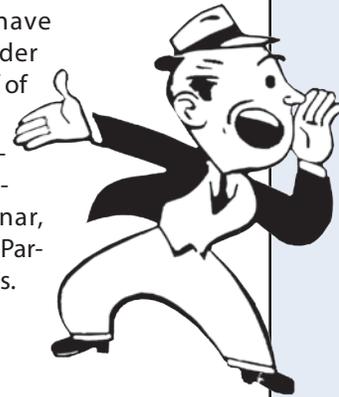
- Donna Lee McCabe, AAS
Town of Wellesley, MA
- Darla J. Frank, CAE
Olathe, KS
- Thomas Frey, RES, AAS
Middletown, NY
- Edward H. Trigg
Wichita Falls, TX
- Carol J. McRell
Kansas City, MO
- Raymond E. Beattie, Jr.
West Warwick, RI



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 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/
Rec. Properties
- Theaters

Congratulations New Designees

Phillip E. Raskosky, II, AAS, received the Assessment Administration Specialist designation in January 2012. Raskosky serves as a Valuation Analyst for the Marion County Assessor's Office in Indianapolis, Indiana, and has held that position for two years. He previously served five years as an Assessment Division Field Representative (Assessor-Auditor I) for the Indiana Department of Local Government Finance. Raskosky got into the business while working in many roles for Tyler Technologies (Cole Layer Trumble) beginning in 2002 in northwest Indiana. He attended Arizona State University and earned a bachelor of science degree with honors in business administration (finance). He also earned an associate of applied science degree in building construction technologies from South Suburban College. Raskosky is a Certified Indiana Assessor—Appraiser Level I, II, and III as well as a Certified Indiana Tax Representative. In 2010, Raskosky received the Marion County Assessor Above and Beyond Award. He is a member of the Indiana County Assessor's Association and joined IAAO in 2011.



Jason A. DiCroce, RES, received the Residential Evaluation Specialist designation in January 2012. DiCroce works for the Miami-Dade County Property Appraiser's Office in Miami, Florida. He has worked in the office for three years and previously worked as a Field Evaluator for Broward County and as a Staff Appraiser for Pontes & Associates. DiCroce earned a bachelor's degree in public administration from Florida International University and an associate's degree in political science from Miami-Dade College. He is a state certified residential real estate appraiser and a certified Florida evaluator. DiCroce has worked in the property appraisal field for 10 years and enjoys jogging, softball, coaching youth football, and soaking up the Florida sunshine. He joined IAAO in 2010.



Nicholas A. Elmore, RES, AAS, received the Assessment Administration Specialist designation in February 2012 and the Residential Evaluation Specialist designation in October 2011. Elmore serves as the Assistant Director of the Jackson County Assessor's Office in Pascagoula, Mississippi. He has held that position for 6 years and previously served as an Appraiser Trainee, Appraiser, and Senior Appraiser. Elmore is currently attending the University of South Alabama and pursuing a degree in political science. He is a member of the Jackson County Soil & Water Conservation Commission, Jackson County Forestry Association, East Central Civic Association, and the Big Point United Methodist Church. Elmore has obtained Assessment Evaluator I & II, Mississippi Assessment Evaluator, and is a Certified Appraiser through the Mississippi Department of Revenue and the Mississippi State University Center for Government Services. He began his assessment career at age 20. Elmore joined IAAO in 2007.



Abby M. Arnold, AAS, received the Assessment Administration Specialist designation in March 2012. Arnold serves as Chief of Staff for the Lucas County Auditor's Office in Toledo, Ohio. She has held that position for one year and previously held numerous positions in management in the real estate department. Arnold attended the University of Cincinnati and earned a bachelor's degree in social work. She is married and has one daughter and one son. Arnold joined IAAO in 2009.



Advantages and Benefits of a Professional Designation

by Darwin Kanius, AAAS, MAAS, CAE, Chair, Professional Development Subcommittee



Recognizing 60 years of professional designations

The latest statistics on IAAO professional designations, as reported in the December 2011 *Fair & Equitable* (“IAAO Professional Designation Program,” p. 15), are somewhat surprising—only about 10 percent of IAAO members maintain a professional designation. This percentage might seem reasonable for a large international organization such as IAAO. However, it makes me wonder whether members fully understand the advantages of a professional designation, especially in today’s challenging workplace environment.

As a Canadian, my experience is somewhat unique. Nevertheless, this article is intended to provide an incentive to anyone contemplating advancement by becoming a candidate member, with the ultimate goal of obtaining one of five available IAAO designations.

I have been in the property assessment profession for more than 37 years, and my entire career has been in mass appraisal. Fortunately, I have had diverse opportunities, running the gamut from being an assessor collecting data in the field; to being an analyst; to determining assessment values for different property types for the reassessment cycle; to defending (Canadians call it “supporting”) values before various appeal tribunals; to management—all in a variety of locations within Saskatchewan.

My current role is Quality Control Manager at the Saskatchewan Assessment Management Agency (SAMA) in the head office in Regina. On reflection, I think that all these opportunities have been made possible by my designations.

I have come full circle; my career and first job as an Assessor Trainee began with the City of Regina. I was still in high school in the second semester with only 4 credit classes left to complete Grade 12. I went to school in the morning and worked at my job, measuring and drawing buildings and assisting the assessors with fieldwork, in the afternoon. I had no idea what I wanted to do after school. At the time, I also had no idea IAAO existed. I was not aware of any formal school that taught assessment. I was just happy to have an interesting job that combined my passion for numbers and my interest in buildings, especially commercial construction. I could go out in the field and was not tied to a desk. The “accidental profession” just happened, and I became hooked. What started as a first job turned out to be a lengthy professional career.

As time passed and my interest in assessment grew, I realized that in order to be eligible for more interesting assignments, I would need additional education and ultimately a designation. I had another motivation. In order to advance and receive better pay, I needed to distinguish myself from the competition. A designation was an obvious way to accomplish that. I was also in survival mode; raising a family of five boys tends to inspire additional focus and determination.

During these early formative years, the local assessment association had established a rudimentary education curriculum and a designation program. That program had the support of the employers, which gave it added credibility.

Regardless of whether it’s a provincial, state, national, or international organization, if the opportunity presents itself, pursuing a designation in your chosen field has clear benefits and advantages.

I was first introduced to IAAO in 1988 and was fortunate enough to attend a course on ratio studies in New Orleans. In 1993, I became an IAAO member, and in 2006, I obtained my CAE designation. It’s never too late to pursue a designation or achieve a goal—my kids were impressed that I wanted to improve myself.

About a year before I accepted the position with my current employer, I knew that I needed to obtain the CAE designation. The procrastination finally came to an end. What took me so long? If I only knew then what I know today, I would have obtained the CAE designation much earlier. But, as is often the case, life got in the way. I learned discipline under difficult circumstances, and even at that point in my career, there was a real sense of accomplishment and pride in obtaining an international designation. IAAO designees are a select few, the “ten percenters”! The CAE designation became a supplement to my local designation.

A professional designation offers many benefits. CAE designees can proctor examinations. This service has proven to be an aid to candidates who cannot travel long distances. I have proctored a number of examinations in Saskatchewan. The CAE designation also provides the opportunity to instruct and teach. These services are rewarding and fulfilling, that is, in a small way, assisting someone else achieve the goal of a designation.



Advantages and Benefits of Having a Designation (continued)

A designation raises your profile; it is greeted with respect; it humbles you before your peers; and it calls for you to give back; and it shows your leadership in volunteering to serve.

In my case, I have been actively involved in a variety of capacities with the Saskatchewan Assessment Appraisers Association (SAAA) for more than half of my assessment career. The association has been in existence in a variety of incarnations for 73 years. This is its tenth year as a professional association under Provincial Statute. The SAAA is one of only three professional property assessment associations in Canada. I have been President on three separate occasions. I have been an active member of the SAAA Executive Board since 2000, and my third tenure as President started in 2008. Although SAAA has a small membership of approximately 175, members are very active with IAAO with the highest percentage (23 percent) and the greatest number (40) of IAAO designees in Canada.

The CAE designation has provided me the good fortune to be active

within IAAO. I was recruited to participate on the Professional Designation Subcommittee (PDS) in 2009. This year, I am serving as chair of the PDS; I have thoroughly enjoyed the hands-on experience. The CAE has allowed me to meet new and interesting people, create new and rewarding friendships, travel internationally, and enhance my learning experience.

A designation raises your profile, it is greeted with respect, it humbles you before your peers, it calls for you to give back, to show leadership by volunteering to serve.

In these times of budget constraints and a tough job market, a designation may serve as a lifeline to move to the head of the line, enhance employment opportunities, and retain current employment. You still must demonstrate skills, but a designation can get your foot in the door.

Although there are many excuses to avoid obtaining a designation, now is a good time to reconsider. By 2014 and again in 2015 the qualifying standards for the RES and CAE designations will increase. So why wait? If you are an IAAO member, become a candidate. If you are a candidate, pursue a designation and reap the rewards that come with continuing your education.

If you need assistance and advice, Professional Designation Advisors (PDAs) are available. These professional designees volunteer to share their expertise and knowledge of the program with candidates. New candidates are assigned to PDAs based on geographic proximity and/or the specialty being sought.

For more information on becoming an IAAO candidate designee, contact Wanda Musick Witthar at Witthar@iaao.org or 816-701-8137.

If you already have a designation and are interested in helping candidates achieve their designation, contact Wanda about becoming a PDA.



IAAO

your road to success . . .

join the 55 new designees in 2011

and PAVE the way to your future.

For more information on the IAAO Professional Designation Program
contact Wanda Witthar at witthar@iaao.org



IAAO Rep of the Month = Lisa Andres, California

David Wayne Reed



Lisa Andres is a Real Property Appraiser for Los Angeles County in California. She has worked as a Real Property Appraiser since 1997 and holds a California State Board of Equalization Advanced Appraisal Certificate.

Andres has been a member of IAAO since 2001 and is a new IAAO Rep. She has served on the

Executive Board of the Los Angeles County Chapter of IAAO since 2006 and as Chapter President in 2011. She was also recently appointed to the new Chapters and Affiliates Committee as Chairperson and is a member of the Friends of the Paul V. Corusy Library Trust Committee.

Andres is very proud of the work that the committee accomplished at Leadership Days in late February in Kansas City. "I am so grateful for the hard work and creative efforts of the Chapters and Affiliates Committee. The past experiences and fresh ideas of our committee helped make it especially productive. We're off to a great start, and I'm really looking forward to expanding communications with our chapters and affiliates around the world."

Andres is involved in many associations: IAAO, California Association of Professional Employees, Arabian Horse Association, and the Cal Poly Alumni Association to name a few.

She received her bachelor of science in animal science from California State Polytechnic University-Pomona in 1997 with a minor in agricultural business management.

She enjoys "all things techie, wildlife conservation, travel, photography, music, nightlife, social networking, gaming, horses, and long spa visits."

What's Your Number?

We want to take advantage of this anniversary year to make sure our designation records are accurate and complete.

If you currently hold an IAAO designation, please send:

- your name
- the date on your designation certificate, and
- the number of that certificate

to Larry Clark, CAE, Director of Professional Development. You can send the information by e-mail to clark@iaao.org or in a letter to:

Larry Clark
314 W 10th Street
Kansas City, Missouri 64105-1616

All persons who respond will have their name entered into a drawing for a *Fundamentals of Mass Appraisal* textbook.

In addition, we would be interested in hearing more about your reasons for seeking a designation. Send your story to IAAO, attention Larry Clark, CAE. Stories may be published in future issues of *Fair & Equitable*.

IAAO Financial Assistance Programs

IAAO Scholarship Funding

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

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

IAAO Hardship Grants

Funding assistance is available for members to renew their annual IAAO Membership. IAAO members who demonstrate financial need and meet application criteria can apply to the Hardship Grant Committee for assistance. This fund covers a need not met by other assistance programs.

The Hardship Grant Committee evaluates applications in a confidential blind process and informs recipients of its decision in a timely manner. Applications are being accepted now.

Grant award amounts are as follows:

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

Limited funds are available.

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



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

TRACKS

Commercial: Real and Personal Property

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

Management

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

Personal Development

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

Residential Appraisal

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

Special Topics

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

Tax Policy and Assessment Standards

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

Technology

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

ABOUT THE CONFERENCE

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

OFFICIAL CONFERENCE HOTEL

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

The conference room rate at the Marriott is \$159

Phone reservations can be made by calling 1-800-228-9290 or online at www.iaao.org. Reference the International Association of Assessing Officers room block to get the discounted rate. Rates are based on availability so make your reservations early.

OVERFLOW HOTEL

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

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

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

CONVENTION CENTER

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

SESSIONS

Commercial: Real and Personal Property

Monday, September 10, 10:30–11:30 am

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

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

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

Monday September 10, 1:00–2:30 pm

Hospital Real Property Tax Assessment: Entrepreneurial Profit

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

The Valuation of Senior Care Facilities

Tim Wilmath, MAI, Hillsborough County, FL

Monday, September 10, 3:00–4:30 pm

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

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

Tuesday, September 11, 10:00–11:30am

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

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

Tuesday, September 11, 1:00–2:30pm

Cell Tower and Carrier Equipment Valuations

Walt Woodard, Cell Tower Solutions

Randy Scott, Cell Tower Solutions

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

Intangibles in Commercial Properties: Are They the Real Thing?

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

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

Assisting Resource Deployment for Residential Property Inventory Improvement Using Artificial Neural Network-based Risk Profiles

Keith Potter, EdD, Dragonstrike Systems

Bill Levis, MA, University of British Columbia

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

The Top Ten Most Underreported Tangible Personal Property Items

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

Wednesday, September 12, 1:30–3:00 pm

Valuation Strategies Using Customized Market Analytics

Jon M. Hitchcock, CCIM, CoStar Group

Antonia G. Viens, MAI, Johnson County, KS

Management

Monday, September 10, 10:30–11:30 am

Effective Agile Management in the Workplace

Patrick Berner, CCI Software

Lori Burge, CCI Software

Monday, September 10, 1:00–2:30 pm

Extreme Government Makeover: Digging Deeper

Ken Miller, Change and Innovation Agency

Monday, September 10, 3:00–4:30 pm

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

Alan Dornfest, AAS, State of Idaho

Chris Bennett, IAAO

Tuesday, September 11, 10:00–11:30 am

Creating Successful Partnerships in the Assessment Community

Alvin Lankford, RPA, Williamson Central Appraisal District, TX

Larry Gaddes, Williamson County, TX

Marya Crigler, Travis Central Appraisal District, TX

Tiffany Seward, Travis County, TX

Tuesday, September 11, 1:00–2:30 pm

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

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

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

Tuesday, September 11, 3:00–4:30 pm

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

Joe Brookhouse, PMP, Accent

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

How Sustained Outreach Can Improve Your Standing in the Community

Lloyd Hara, King County, WA

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

GIS for Managers

Brent Jones, Esri

Wednesday, September 12, 1:30–3:00 pm

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

Ko Clifton, CCI Software

Personal Development

Monday, September 10, 10:30–11:30 am

Everything You Need To Start an Education Program

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

Monday, September 10, 1:00–2:30 pm

Sound Bite 101—How to Become a Media Spin Doctor

Larry Stein, Oklahoma County, OK

Monday, September 10, 3:00–4:30 pm

The Art of Making a Powerful Presentation

George Donatello, CMS, TEAM Consulting

Tuesday, September 11, 10:00–11:30 am

The Appraiser as an Expert Witness

Steve Van Sant, State of Alaska

Greg Musil, Esq., Polsinelli Shughart

Brian Howes, Esq., Polsinelli Shughart

Brad Eldridge, MAI, Douglas County, KS

Tuesday, September 11, 1:00–2:30 pm

Learn Your Way: Behavioral & Communications Style

Allen Zingg, MA, Maricopa County, AZ

Tuesday, September 11, 3:00–4:30 pm

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

IAAO Communications Committee
L. W. Patterson, Garfield County, OK
Rebecca Malmquist, CAE, Minnetonka, MN
Manuel Gallegos, Los Angeles County, CA
Tiffany Opheikens, Weber County, UT
Steve Van Sant, State of Alaska
JoAnn Pierson, Thomson Reuters
Chris Bennett, IAAO

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

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

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

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

IAAO Grader's Workshop—Part 1

Randy Ripperger, CAE, Polk County, IA

Wednesday, September 12, 1:30–3:00 pm

IAAO Grader's Workshop—Part 2

Randy Ripperger, CAE, Polk County, IA

Residential Appraisal

Monday, September 10, 10:30–11:30 am

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

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

Monday, September 10, 1:00–2:30 pm

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

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

Monday, September 10, 3:00–4:30 pm

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

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

Tuesday, September 11, 10:00–11:30 am

Improving the Cost Approach Value Estimate While Reducing the Budget

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

Tuesday, September 11, 1:00–2:30 pm

Depreciation: Raising Your Understanding of Losses in Value

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

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

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

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

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

Condominium Assessment

Scott G. Winter, RES, Milwaukee, WI

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

Residential Market Analysis with Statistical Model and GIS

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

Enhancing Appraisal Efficiencies through Technology

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

Wednesday, September 12, 1:30–3:00 pm

Risk Based Inventory Management

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

Special Topics

Monday, September 10, 10:30–11:30 am

Valuation of Bed and Breakfasts in Ontario

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

Monday, September 10, 1:00–2:30 pm

Green Building in the Context of Valuation

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

Monday, September 10, 3:00–4:30 pm

Fifty Years of Walmart

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

Tuesday, September 11, 10:00–11:30 am

Tax Policy Decisions and the Legends Development

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

Tuesday, September 11, 1:00–2:30 pm

Obsolescence—When, Where & How

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

Tuesday, September 11, 3:00–4:30 pm

Around the World in 90 Minutes

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

Property Taxation the Australian Way

Greg Stevens, FAPI, CPV, Melbourne, Australia

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

Emerging AVM Trends: IAAO's Role

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

SESSIONS

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

IAAO Technical Standards Updates

IAAO Technical Standards Committee

Alan S. Dornfest, AAS, State of Idaho

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

Mary Reavey, City of Milwaukee, WI

Dennis Deegear, Duff and Phelps, LLC

Douglas Warr, AAS, Oklahoma State University, OK

Michael Prestridge, Orange County, FL

Wednesday, September 12, 1:30–3:00 pm

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

Fred Nicely, JD, MBA, Council on State Taxation

Doug Turner, General Electric

Tax Policy and Assessment Standards

Monday, September 10, 10:30–11:30 am

Payment in Lieu of Taxes—The Boston Program and Experience

Ronald W. Rakow, Boston, MA

Monday, September 10, 1:00–2:30 pm

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

Jane Malme, Esq., Lincoln Institute of Land Policy

Daphne Kenyon, PhD, Lincoln Institute of Land Policy

Adam Langley, MA, Lincoln Institute of Land Policy

Monday, September 10, 3:00–4:30 pm

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

Jane Malme, Esq., Lincoln Institute of Land Policy

Daphne Kenyon, PhD, Lincoln Institute of Land Policy

Adam Langley, MA, Lincoln Institute of Land Policy

Tuesday, September 11, 10:00–11:30 am

Technological Obsolescence of Personal Property in the Telecommunications Industry

Kellianne Nagy, CAE, Time Warner Cable

Tuesday, September 11, 1:00–2:30 pm

Recent Advances in Assessment Performance Measurement

Robert Denne, Almy, Gloudemans, Jacobs and Denne

Comparing Vertical Inequity Detection Methods Using Simulated Data

Josh Myers, Manatron

Tuesday, September 11, 3:00–4:30 pm

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

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

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

A Perspective on How Current Taxation Encourages Sprawl

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

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

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

Tom Tucker, PPS, Tax Management Associates, Inc.

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

Wednesday, September 12, 1:30–3:00 pm

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

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

Issues Related to the Property Taxation of Shale Gas and Facilities

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

Faith Dangerfield, State of West Virginia

Technology

Monday, September 10, 10:30–11:30 am

Getting Ready for Parcel Editor

Timothy Boncoskey, Maricopa County, AZ

Monday, September 10, 1:00–2:30 pm

The Technology Fallacy of Buy vs. Build

Joe Wehrli, MS, Vision Government Solutions Inc.

Monday, September 10, 3:00–4:30 pm

3D Parcel Mapping in Alaska

Keith W Cunningham, PhD, University of Alaska, Fairbanks

Tuesday, September 11, 10:00–11:30 am

How the iPad Can Help Your Office Improve Accuracy and Efficiency

John Wilson, King County, WA

Tuesday, September 11, 1:00–2:30 pm

Affordable Technology Utilized to Create Invaluable Tools

Jonathan Garner, Hampton, VA

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

Tuesday, September 11, 3:00–4:30 pm

Advancements in Data Visualization and Analysis in the Mass Appraisal Process

Doug Bennett, Manatron, Inc.

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

Tax District Boundaries in Legislative Policy Impact Analysis

Ed Crane, Esri

Eilene Battles, Kansas Data Access and Support Center

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

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

Jim Cote, The Master's Touch, LLC

Wednesday, September 12, 1:30–3:00 pm

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

Scott M. Straub, MSF, LexisNexis

For more information go to WWW.IAAO.ORG

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



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

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

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

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

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

2012 Exhibitor and Sponsorship Opportunities

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

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Being a Sponsor allows you to:

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- Demonstrate commitment to education

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

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

THREE WAYS TO REGISTER

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

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

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



STEP ONE—REGISTRANT INFORMATION

IAAO Member Number: _____ Nonmember

First Name _____ MI _____ Last Name _____

Name for Badge _____

Employer _____ Title _____

Work or Home Address _____

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

Phone _____ Fax _____ E-mail _____

Emergency Contact _____ Phone _____

First-time attendee Speaker Volunteer

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

Dietary: Diabetic Vegetarian Food Allergies _____

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

STEP TWO—REGISTRATION FEES

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

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

Guest Name for Badge _____

STEP TWO—REGISTRATION FEES (CONTINUED)

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

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

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

STEP THREE—PAYMENT

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

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

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

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

VISA MasterCard AMEX

Card # _____ Expiration Date _____

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

Cardholder Name _____

Signature _____ Date _____

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

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



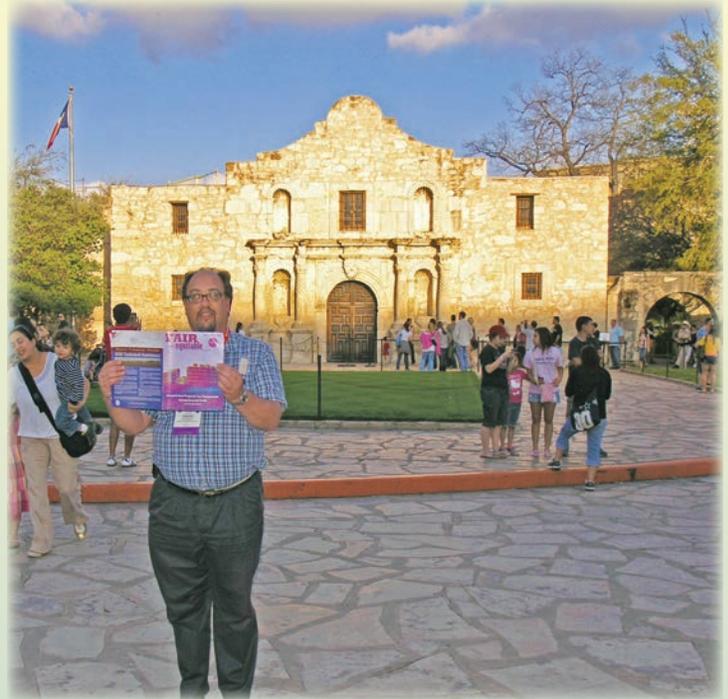
Where Do You Read **FAIR** & equitable?

IAAO accepts digital photos of interesting or unusual places 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.

David Stannard, Director of Revaluation Services for eQuality Valuation Services, LLC, a Connecticut-based company, reads *Fair & Equitable* while attending the 16th Annual GIS/CAMA Technologies Conference, held March 12–15, 2012, in San Antonio, Texas. David took time to read F&E while visiting the historic Alamo, site of a famous March 6, 1836, battle of the Texas Revolution.

In that battle, Mexican General Antonio López de Santa Anna, defeated Texian and Tejano military volunteers, making the Alamo an important landmark in the battle for Texas liberty.

Just over a month later, Santa Anna's army was defeated by General Sam Houston at the battle of San Jacinto on April 21, 1836.

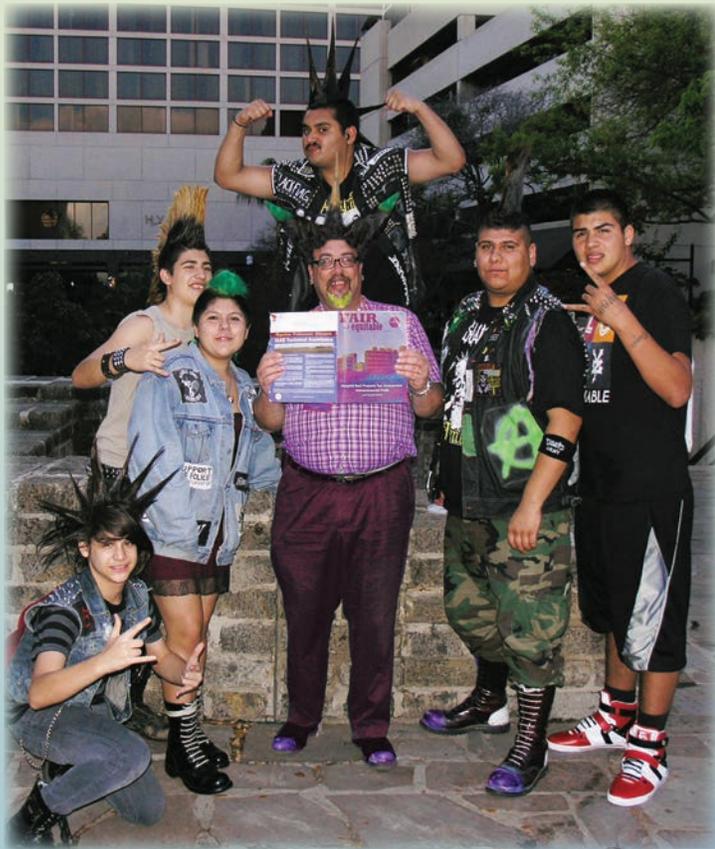


...and now for a really fun photo. You have to appreciate this group of young people who volunteered to pose for us directly opposite the world-famous Alamo and steps away from the conference hotel.

We explained about F&E readers sharing their experiences by bringing the magazine around the world with them.

This highly interesting band of cohorts eagerly adopted us into their gang. David may never be the same after the initiation ritual, but it was definitely fun and worthwhile. David, how is the hair gel holding up?

Thanks David for being a great sport and submitting to the fun.



Maricopa County Chief Deputy Tim Boncoskey inspires his management staff, March 26, 2012, at their sixth annual Spring Retreat at Salt Rivers Fields—Spring Home of the Arizona Diamondbacks with a reading of *Fair & Equitable*. The Diamondbacks beat Tim's Cubbies 3–2.



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- ◆ An Introduction to the Income Approach to Value
- ◆ 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

Benito Lugtu from Malaybalay, Philippines, flies to Marion, Ohio, for IAAO Course 101



(back row, l to r): Kyle Hartman, Nelda Sisler-Buck, Megan Slater, Karen Bailey, Dave Burgei, Cathy Walker, Angie Smith; (front row, l to r): Instructor Bob Graham, AAS, Host Joan Kasotis, Benito Lugtu, Jody Parrish-Polen, Bre McMurray, Kelly Pickenpaugh

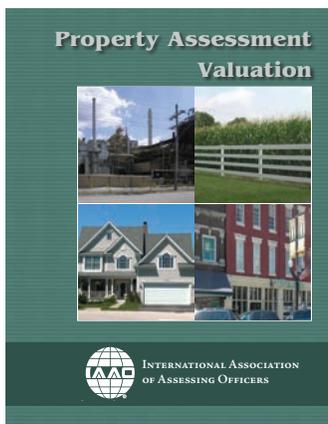
The instructor said that it was his renowned reputation, but Benito said that it was the luck of the draw that led him to this mid-Ohio city for his first IAAO course. The class coordinator was somewhat amazed to receive Benito's enrollment application, but all concerns were put to rest when he received an e-mail that was received saying "I am on the plane to Ohio. See you soon."

On the first day of the class, we all learned that Benito was the beneficiary of an IAAO education scholarship, which made travel to the course possible for him. He showed the letter signed by Bill Birkle, AAS, who was chair of the Scholarship Committee at the time, and said that many interested students from the Philippines could benefit from the instructional materials, but they would never get access, because of the cost of international travel. Like Benito, many assessment personnel in his country speak and understand English very well and are interested in seeing how their work might be improved by learning accepted and approved techniques taught by IAAO instructors.

Benito was warmly welcomed and accepted by the class. In order to defray Benito's local transportation costs, the instructor shuttled him between the classroom and his hotel. The gracious class host, Auditor Joan Kasotis, drove Benito back to the Columbus, Ohio, airport to save him the \$123 taxi fare that he paid to get to the class.

"None of us are as smart as all of us," says the instructor. This is a big world and each of us walks but one path. We can all learn from one another. This was such a week for the fundamentals class that assembled in Marion, Ohio, with four GIS personnel, three auditors, four assessment staff, and an appraiser from the Philippines.

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.

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

Members \$55, Nonmembers \$70

Nonprofit Exemptions

5 Illinois hospitals pull requests for property tax exemptions, leaving counties free to tax (published April 4, 2012)

by Carla K. Johnson, AP Medical Writer

Article discusses five Illinois hospitals withdrawing applications for tax exemptions, including property tax exemptions, in light of possible legislation that will make eligibility requirements and standards for exemption more clear. The Illinois Department of Revenue, in reviewing applications, is citing the landmark 2010 Illinois Supreme Court ruling that resulted in Provena Covenant Medical Center in Urbana being ineligible for certain property tax exemptions.

For more information, go to:

<http://www.therepublic.com/view/story/0ab9b288241142368dc2683559cfaf4a/IL-Hospitals-Charity-Care/>

Abolishing the Property Tax?

Estimate: \$812M to make up lost ND property taxes (published April 3, 2012)

by Dale Wetzel, The Associated Press

Article discusses estimates of revenue loss if North Dakota residents vote for Measure 2 on June 12, 2012. The measure would eliminate the property tax in the state.

For more information, go to:

<http://www.businessweek.com/ap/2012-04/D9TTG5S00.htm>

Property taxes again targeted

(published April 3, 2012)

by Mark Young, Reading Eagle

Article discusses the Property Tax Independence Act, a Pennsylvania initiative to eliminate school property taxes in favor of a state funding scheme. The lost revenue would be made up by increasing sales tax and income tax.

For more information, go to:

<http://readingeagle.com/article.aspx?id=377494>

Property tax revolution in North Dakota, Minnesota, Michigan

(accessed April 5, 2012)

by Mike Shedlock

Article discusses movements to eliminate various property taxes in North Dakota (all property tax), Minnesota (business property tax), and Michigan (personal property tax). The article provides links to additional details for each state.

For more information, go to:

http://finance.townhall.com/columnists/mikeshedlock/2012/03/26/property_tax_revolution_in_north_dakota_minnesota_michigan/page/2

Property Tax Independence Act

(accessed April 5, 2012)

by Pennsylvania State Representative Jim Cox

Web site of Pennsylvania State Representative Jim Cox presents details of House Bill 1776, the Property Tax Independence Act, which proposes to eliminate school property taxes in favor of state funding.

For more information, go to:

<http://www.repjimcox.com/proptaxindepact.aspx>

Practicing popular democracy: Ballot initiatives require responsible citizens

(published April 9, 2012)

Editorial, The Durango Herald

Editorial discusses wide-ranging proposed ballot initiatives in Colorado, including Initiative 77, which would eliminate property taxes by 2017. The editorial calls for more stringent requirements for proposed constitutional amendments to qualify to appear on the state's ballot.

For more information, go to:

<http://www.durangoherald.com/article/20120410/OPINION01/704109954/Practicing-popular-democracy>

Wind Energy

Ontario wind power bringing down property values (published October 2, 2011)

by John Nicol and Dave Seglins

Article reports on the difficulty of selling property in Ontario once wind turbines are erected within view of the property. The article cites anecdotal evidence of a negative influence on property values and perceived health concerns based on the experiences of residents and real estate professionals.

For more information, go to:

<http://www.cbc.ca/news/canada/story/2011/09/30/ontario-wind-power-property-values.html>

Ontario couple loses wind turbines property tax case: Review board rules no evidence nearby wind turbines devalued homes (published April 7, 2012)

by CBC News

Article discusses a decision by the Ontario Assessment Review Board that wind turbines around a waterfront property were not grounds for claims of decreased value for property tax purposes.

For more information, go to:

<http://www.cbc.ca/news/canada/toronto/story/2012/04/07/tor-wind-turbines-case.html>

**Potter officials mull property tax abatement for wind farm
(published March 15, 2012)**

by *Yann Ranaivo*

Article discusses property tax abatements for a wind farm development that is planned to provide electricity to customers in Arkansas, Louisiana, and north and east Texas. The tax abatements are a key incentive to encourage wind farm development in specific regions.

For more information, go to:

<http://amarillo.com/news/local-news/2012-03-15/potter-officials-mull-property-tax-abatement-wind-farm>

International

Is Ireland's property tax revolt the end of austerity?

Don't bet on it

(published April 3, 2012)

by *David Rocks, Bloomberg Businessweek*

Article describes reaction in Ireland to a newly imposed property tax of €100 per household that Irish citizens are protesting.

For more information, go to:

<http://www.businessweek.com/articles/2012-04-03/is-irelands-property-tax-revolt-the-end-of-austerity-dont-bet-on-it>

**Half of Irish homeowners join boycott of new property tax
(published April 2, 2012)**

by *Douglas Dalby, New York Times*

Article describes challenges to the Irish property tax that was implemented January 1, 2012. Nonpayment of the tax by a substantial number of citizens has resulted in questions about the ability to carry it through in preparation for a more comprehensive property tax in 2013.

For more information, go to:

http://www.nytimes.com/2012/04/03/world/europe/half-of-irish-homeowners-join-boycott-of-household-tax.html?_r=1

'A national disgrace'—Matalon laments low property tax compliance

(published March 16, 2012)

by *Alicia Dunkley, Jamaica Observer*

Article highlights comments from the Chairman of the Private Sector Working Group Joseph Matalon about the inefficiencies of the Jamaican property tax system.

For more information, go to:

http://www.jamaicaobserver.com/news/-A-national-disgrace—Matalon-laments-low-property-tax-compliance_11023903

Large Properties

**Changes cut Disney's tax bill \$1.8M over 2 years
(published March 31, 2012)**

by *Jason Garcia, Orlando Sentinel*

Article discusses ongoing negotiations between Walt Disney World and the Orange County (Florida) Property Appraiser's Office that resulted in reductions in assessed property values over the past two years. Disney is the largest taxpayer in the county, so decisions about its property values have a significant impact on county revenue.

For more information, go to:

http://articles.orlandosentinel.com/2012-03-31/business/os-disney-property-taxes-20120331_1-theme-parks-land-value-disney-officials

**Chevron loses Contra Costa County property tax appeal
(published April 3, 2012)**

by *Lisa Vorderbrueggen, Contra Costa Times*

Article discusses a decision by a county appeals board to increase the estimate of market value for a Chevron oil refinery in Richmond, Texas. The opinion of value, derived from expert testimony, was higher than Chevron's estimate of value and \$27 million higher than the Contra Costa Assessor's estimate of value spanning 2007, 2008, and 2009.

For more information, go to:

http://www.mercurynews.com/breaking-news/ci_20310472/chevron-loses-contra-costa-county-property-tax-appeal

Deal proposed in GlobalFoundries' property tax challenges

(published March 5, 2012)

by *Dave Canfield*

Article describes negotiations between a GlobalFoundries computer chip-manufacturing facility and the town of Malta in Saratoga County, New York, regarding taxable value of the property and negotiations to apply a predictable formula to derive value for the next 47 years.

For more information, go to:

http://poststar.com/news/local/deal-proposed-in-globalfoundries-property-tax-challenges/article_302ffc62-6738-11e1-ae8e-001871e3ce6c.html

Member Anniversaries • May

5 Years

Salma Ahmed, Fulton County Board of Assessors, Atlanta, GA
Tamara Anderson, City of St Cloud, Saint Cloud, MN
Mark D. Armstrong, Kane County Supervisor of Assessments Office, Geneva, IL
Mark A. Berkenpas, Iowa Department of Revenue, Norwalk, IA
Sebastian Caldarella, Town of New Canaan, New Canaan, CT
George Clerihew, Denton Central Appraisal District, Denton, TX
Joseph G. Colacitti, City of Elizabeth, Elizabeth, NJ
Meran M Cormier, Plaquemines Parish Assessor's Office, Belle Chasse, LA
Justin E Deese, Craven County, New Bern, NC
Paige S. Donovan, City of New London, New London, CT
Enrico C. Emma, City of Elizabeth, Elizabeth, NJ
Allen L. Enciso, Emmet County, Petoskey, MI
Katherine A. Enck, AAS, CMS, Palm Beach County, West Palm Beach, FL
Liborio Firetto, City of Elizabeth, Elizabeth, NJ
Shaun Fitzgerald, North Easton, MA
Wayne C. Forde, Land Tax Department of Barbados, St. James, Barbados
Robert P. Gautreau, Pointe Coupee Parish Assessor's Office, New Roads, LA
Bonnie J. Gibbs, Etowah County, Gadsden, AL
Barbara J. Goff, Douglas County, Lawrence, KS
Janice M Hassler, Davidson County Assessor's Office, Nashville, TN
John C Hayes, Wilkes County, Wilkesboro, NC
Bill Huff, Jr, Fulton County Board of Assessors, Atlanta, GA
Christine A. James, Custer County, Challis, ID
Darin Johnson, British Columbia Assessment Authority, Williams Lake, BC, Canada
Donald Johnson, Fulton County Board of Assessors, Atlanta, GA
JoAnn Johnson, Los Alamos County Assessor's Office, Los Alamos, NM
Georgia K. Jones, AAS, Tyler Technologies, West Lafayette, IN
Don G. Kelley, Tulsa County Assessor's Office, Tulsa, OK
Calvin A. Kent, PhD, AAS, Marshall University, Huntington, WV
Donna LaPlant, Town of Farmington, Farmington, NY
Ronald Lethgo, Chaves County, Roswell, NM
John H Liford, Gonzales County Appraisal District, Gonzales, TX
Tony W. Lindauer, Jefferson County PVA, Louisville, KY
Bill MacGougan, BC Assessment, Nanaimo, BC, Canada
Michael D. MacPherson, Just Value Associates, PLLC, Presque Isle, ME
Kevin Maxey, Fulton County Board of Assessors, Atlanta, GA

Beth A. McBride, Johnson County Assessor's Office, Iowa City, IA
Delilah P. McDowell, Pointe Coupee Parish Assessor's Office, New Roads, LA
Peter V. Mooney, Town of Franklin, Franklin, MA
Angela M. Mulcahy, Johnson County Assessor's Office, Iowa City, IA
Kristen O'Connor, Vision Government Solutions, Inc., Northborough, MA
Cyndie Offutt, Rockcastle County PVA, Mount Vernon, KY
R. Lane Partridge, Town of Hingham, Waban, MA
Susan F. Quiring, Saskatchewan Assessment Management Agency, Yorkton, SK, Canada
David Ruberti, Town of Franklin, Franklin, MA
Amanda Scott, Morgan County, Decatur, AL
Edward F Skolnick, Woodbridge Township, Woodbridge, NJ
Ruth A. Sorensen, Nebraska Department of Revenue, Lincoln, NE
Samantha J. Steele, Marion County, Indianapolis, IN
Kim Steigerwalt, Carbon County Assessment Office, Jim Thorpe, PA
Jim Stewart, British Columbia Assessment Authority, Courtenay, BC, Canada
Brian Thelen, Delta Charter Township, Lansing, MI
Mark H. Thomason, City of Lynchburg, Lynchburg, VA
Joseph A. White, City of Portsmouth, York, ME
Ronald D. Wood, Office of Property Valuation, Princeton, KY

10 Years

Jim T. Alstad, Winneshiek County, Decorah, IA
Joseph M. Behnke, New Mexico Property Tax, Santa Fe, NM
Marsi C. Benson, Alachua County Property Appraiser's Office, Gainesville, FL
Ellen M. Blanchard, Town of Carver, Carver, MA
Monica A Dickson, Anderson County, Anderson, SC
William A Grauvogel, Hamilton County Auditor's Office, Cincinnati, OH
Samantha F Jackson, Jefferson County, Fayette, MS
Michael Kane, Voorhees Township (Camden County), Voorhees, NJ
David G. Ortiz, New Mexico Property Tax, Santa Fe, NM
Gerald Osborne, Utah State Tax Commission, Hyde Park, UT
Colleen M. Scarlett, Durham County Tax Administrator's Office, Durham, NC
Tasha Vincent, Vision Appraisal, Northborough, MA
Steve D. Worthington, Durham County Tax Administrator's Office, Durham, NC
Kevin R Zelinsky, Remington & Vernick Engineers, Haddonfield, NJ

15 Years

Cammy Darris, Navajo County, Holbrook, AZ

Claude B Hale, PPS, Harris County Appraisal District, Houston, TX
Jeff Miller, Cascade Charter Township, Grand Rapids, MI
Tom R. Otto, Property Tax Review Services, Kansas City, MO
Barbara A. Perry, Town of Salem, Salem, CT
Brett S Purvis, Nyberg, Purvis, & Associates, LLC, Sanbornville, NH
Jason O. Scriber, CMS, Henry County, New Castle, KY

20 Years

Stephen D. Baucom, Gaston County Revenue Department, Gastonia, NC
James M Dombrowski, CAE, Verizon Communications, Delmar, NY
James A. Gibson, Hillsborough County Property Appraiser's Office, Tampa, FL
Brian J. Kenney, Town of Orangetown, Orangeburg, NY
Robert N. Marshall, Tyler Technologies, Reading, MA
Laura L. Mecha, City of Muskego, Muskego, WI
Paul Arthur Milligan, Town of High River, High River, AB, Canada
Victor R Perry, Maverick County Appraisal District, Eagle Pass, TX
Melvin J. Waggoner, Jr, RES, Toledo, OH
Eugene H. Widmer, CAE, Thurston County Assessor's Office, Steilacoom, WA

25 Years

Craig N. Larson, La Plata County, Durango, CO
David W. Luther, Jasper County Appraisal District, Jasper, TX
Jay V. Miller, Durham County Tax Administrator's Office, Durham, NC

30 Years

Michael S. Barker, Village of Ridgewood, River Vale, NJ
Bruce Goodwyn, Indian River County Property Appraiser's Office, Vero Beach, FL
Donna Harris, Mannington Township, Bridgeton, NJ
J. Michael Heaton, O'Keefe, Lyons, & Hynes, LLC, Chicago, IL
James Mark Hixon, Shawnee County Appraiser's Office, Topeka, KS
Carl P. Pharr, Ennes & Associates, Inc, Arlington Heights, IL
Pamela S. VanScyoc, Fremont County Assessor's Office, Sidney, IA

35 Years

Jerry W Clear, CAE, Tennessee Division of Property Assessments, Jacksboro, TN
James R. Felton, Wyoming Dept. of Revenue, Cheyenne, WY
Gary T. Harris, CAE, Tennessee State Assessed Properties, Nashville, TN

40 Years

James P. Crowley, CAE, Crane & Norcross, Chicago, IL



Free Webinar

The History of Mapping
Presented by Richard Norejko, CMS

Noon-2:00 pm CDT
June 20, 2012

This Webinar presents a narrative approach to the history of land ownership in America and focuses on fictional characters facing historically correct situations,

policies, and challenges. It is an entertaining presentation on the trials and tribulations of indentured servant Marion Emerson Johnson, the Reverend Peter Crenshaw Davis, the surveyor Richard Edward Stuart, and a host of supporting cast members.

Listen as they meet with Thomas Jefferson at a tavern in Shenandoah Valley, Virginia, to convince him and Rufus Putnam that Congress should get rid of the public lands in the Northwest Territory and profit from the venture.

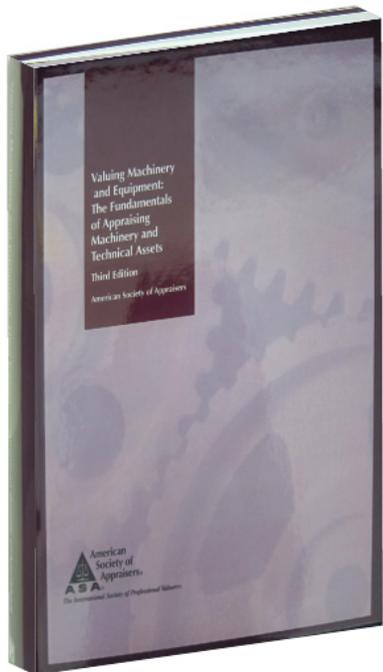
During this journey, you will hear portrayals of characters sharing the surnames of some of IAAO's most infamous members. The stories surrounding these "forefathers" and "foremothers" of IAAO members are both informative and shocking.

From this Webinar you will learn:

- Differences in land philosophy's between Native Americans and European settlers
- The differences in land policies between the Northern Colonies and the Southern Colonies
- Survey tools and techniques used within the colonies
- King George's land philosophy

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BY LOCATION

ALABAMA

551—Valuation of Machinery and Equipment

Montgomery, May 16–18, 2012

257—Fundamentals of Industrial Valuation

Montgomery, July 18–20, 2012

101—Fundamentals of Real Property Appraisal

Hoover, September 10–14, 2012

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

ARIZONA

151—National USPAP

Phoenix, August 7–9, 2012

553—Personal Property Auditing-Advanced

Phoenix, August 27–29, 2012

191—National USPAP 7-Hour Update

Phoenix, August 29, 2012

400—Assessment Administration

Phoenix, November 26–30, 2012

The Arizona Chapter of IAAO sponsors the offering listed above. For more details, contact Charles Krebs 602/506-5191.

ARKANSAS

102—Income Approach to Valuation

Little Rock, August 27–31, 2012

300—Fundamentals of Mass Appraisal

Little Rock, December 3–7, 2012

The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Clea McVay 501/324-9104.

FLORIDA

312—Commercial/Industrial Modeling Concepts

Ft. Myers, July 16–20, 2012

101—Fundamentals of Real Property Appraisal

Lake Mary, August 13–17, 2012

201—Appraisal of Land

Lake Mary, August 13–17, 2012

300—Fundamentals of Mass Appraisal

Lake Mary, August 13–17, 2012

402—Tax Policy

Lake Mary, August 13–17, 2012

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

INDIANA

151—National USPAP

Greensburg, June 5–7, 2012

102—Income Approach to Valuation

Huntington, July 16–20, 2012

400—Assessment Administration

Valparaiso, August 6–10, 2012

300—Fundamentals of Mass Appraisal

Greensburg, September 17–21, 2012

101—Fundamentals of Real Property Appraisal

Huntington, September 24–28, 2012

151—National USPAP

Valparaiso, October 9–11, 2012

400—Assessment Administration

Evansville, October 15–19, 2012

300—Fundamentals of Mass Appraisal

Bloomington, October 29–November 2, 2012

102—Income Approach to Valuation

Greensburg, December 10–14, 2012

Indiana Chapter of IAAO sponsors the offerings listed above.

For more details, contact Ginny Whipple 812/593-5308.

KANSAS

102—Income Approach to Valuation

Topeka, August 20–24, 2012

300—Fundamentals of Mass Appraisal

Topeka, September 24–28, 2012

151—National USPAP

Wichita, October 2–3, 2012

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

924—Valuation of a Manufactured Home Park

Wichita, June 18, 2012

851—RES Case Study Review

Wichita, June 19–21, 2012

500—Assessment of Personal Property

Wichita, July 30–August 3, 2012

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

101—Fundamentals of Real Property Appraisal

Topeka, July 9–13, 2012

The Kansas County Appraisers Association sponsor the offerings listed above. For more details, contact Cindy Brenner 620/873-7449.

400—Assessment Administration

Olathe, June 4–8, 2012

112—Income Approach to Valuation II

Olathe, June 18–22, 2012

402—Tax Policy

Olathe, July 30–August 3, 2012

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

KENTUCKY

500—Assessment of Personal Property

Cadiz, July 9–13, 2012

101—Fundamentals of Real Property Appraisal

Carrollton, July 16–20, 2012

201—Appraisal of Land

Frankfort, August 13–17, 2012

102—Income Approach to Valuation

Frankfort, August 27–31, 2012

The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Stacy Bush 502/564-5118.

LOUISIANA

102—Income Approach to Valuation

Baton Rouge, May 21–25, 2012

400—Assessment Administration

Baton Rouge, May 21–25, 2012

600—Principles & Techniques of Cadastral Mapping

Baton Rouge, May 21–25, 2012

151—National USPAP

Baton Rouge, June 25–27, 2012

151—National USPAP

Baton Rouge, June 27–29, 2012

The Louisiana Assessor's Association sponsor the offerings listed above. For more details, contact Rich Bailey 318/327-1300, Ext. 110.

MASSACHUSETTS

452—Fundamentals of Assessment Ratio Studies

Amherst, August 8–10, 2012

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

MISSOURI

101—Fundamentals of Real Property Appraisal

Blue Springs, August 6–10, 2012

300—Fundamentals of Mass Appraisal

Blue Springs, August 13–17, 2012

311—Residential Modeling Concepts

Blue Springs, October 15–19, 2012

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

NEBRASKA

158—Highest and Best Use

Kearney, May 24–25, 2012

101—Fundamentals of Real Property Appraisal

North Platte, September 24–28, 2012

400—Assessment Administration

Lincoln, October 1–5, 2012

162—Marshall & Swift-Residential

North Platte, November 5–6, 2012

932—Restructuring Income and Expense Statements

Columbus, November 15, 2012

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

NEW HAMPSHIRE

171—IAAO Standards of Professional Practice & Ethics

Concord, August 6, 2012

The New Hampshire Association of Assessing Officers sponsor the offerings listed above. For more details contact Todd Haywood 603/496-7293.

NORTH CAROLINA

311—Residential Modeling Concepts

Chapel Hill, June 4–8, 2012

300—Fundamentals of Mass Appraisal

Chapel Hill, July 9–13, 2012

400—Assessment Administration

Chapel Hill, August 13–17, 2012

The University of NC at Chapel Hill School of Government sponsor the offerings listed above. For more details contact Carolyn Boggs 919/966-4157.

OHIO

201—Appraisal of Land

Urbana, July 23–27, 2012

300—Fundamentals of Mass Appraisal

Findlay, August 6–10, 2012

112—Income Approach to Valuation II

Coshocton, October 29–November 2, 2012

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

TENNESSEE

402—Tax Policy

Brentwood, June 18–22, 2012

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

TEXAS

500—Assessment of Personal Property

Houston, September 17–21, 2012

452—Fundamentals of Assessment Ratio Studies

Round Rock, September 19–21, 2012

191—USPAP—7 Hour Update

Houston, September 24, 2012

151—National USPAP

Houston, September 25–26, 2012

101—Fundamentals of Real Property Appraisal

Houston, October 8–12, 2012

300—Fundamentals of Mass Appraisal

Houston, October 8–12, 2012

162—Marshall & Swift-Residential

Houston, December 10–11, 2012

163—Marshall & Swift-Commercial

Houston, December 12–13, 2012

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

UTAH

102—Income Approach to Valuation

Salt Lake City, August 13–17, 2012

112—Income Approach to Valuation II

Salt Lake City, August 20–24, 2012

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

VIRGINIA

101—Fundamentals of Real Property Appraisal

Harrisonburg, June 11–15, 2012

102—Income Approach to Valuation

Harrisonburg, June 11–15, 2012

112—Income Approach to Valuation II

Harrisonburg, June 11–15, 2012

201—Appraisal of Land

Harrisonburg, June 11–15, 2012

300—Fundamentals of Mass Appraisal

Harrisonburg, June 11–15, 2012

311—Residential Modeling Concepts

Harrisonburg, June 11–15, 2012

400—Assessment Administration

Harrisonburg, June 11–15, 2012

402—Tax Policy

Harrisonburg, June 11–15, 2012

500—Assessment of Personal Property

Harrisonburg, June 11–15, 2012

The Department of Taxation sponsors the offerings listed above. For more details, contact Jason Hughes 804/371-0842 or <http://vaao.org/conference-seminar/events-registration/>.

WEST VIRGINIA

102—Income Approach to Valuation

South Charleston, June 4–8, 2012

The Marshall University sponsors the offerings listed above. For more details, contact Karen Adkins 304/696-4814.

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

June 11–15, 2012, Virginia (Harrisonburg)

July 9–13, 2012, Kansas (Topeka)

July 16–20, 2012, Kentucky (Carrollton)

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

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

September 10–14, 2012, Alabama (Hoover)

September 24–28, 2012, Indiana (Huntington)

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

October 8–12, 2012, Texas (Houston)

Course 102—Income Approach to Valuation

May 21–25, 2012, Louisiana (Baton Rouge)

June 4–8, 2012, West Virginia (South Charleston)

June 11–15, 2012, Virginia (Harrisonburg)

July 16–20, 2012, Indiana (Huntington)

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

August 20–24, 2012, Kansas (Topeka)

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

August 27–31, 2012, Kentucky (Frankfort)

December 10–14, 2012, Indiana (Greensburg)

Course 112—Income Approach to Valuation II

June 11–15, 2012, Virginia (Harrisonburg)

June 18–22, 2012, Kansas (Olathe)

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

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

Workshop 151—National USPAP

June 5–7, 2012, Indiana (Greensburg)

June 25–27, 2012, Louisiana (Baton Rouge)

June 27–29, 2012, Louisiana (Baton Rouge)

August 7–9, 2012, Arizona (Phoenix)

September 25–26, 2012, Texas (Houston)

October 2–3, 2012, Kansas (Wichita)

October 9–11, 2012, Indiana (Valparaiso)

Workshop 158—Highest and Best Use

May 24–25, 2012, Nebraska (Kearney)

Workshop 162—Marshall & Swift Residential

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

December 10–11, 2012, Texas (Houston)

Workshop 163—Marshall & Swift - Commercial

December 12–13, 2012, Texas (Houston)

Workshop 171—IAAO Standards of Professional Practice & Ethics

August 6, 2012, New Hampshire (Concord)

Workshop 191—USPAP – 7 Hour Update

August 29, 2012, Arizona (Phoenix)

September 24, 2012, Texas (Houston)

Course 201—Appraisal of Land

May 21–25, 2012, Kansas (Olathe)

June 11–15, 2012, Virginia (Harrisonburg)

July 23–27, 2012, Ohio (Urbana)

August 13–17, 2012, Kentucky (Frankfort)

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

Workshop 257—Fundamentals of Industrial Valuation

July 18–20, 2012, Alabama (Montgomery)

Course 300—Fundamentals of Mass Appraisal

June 11–15, 2012, Virginia (Harrisonburg)

July 9–13, 2012, North Carolina (Chapel Hill)

August 6–10, 2012, Ohio (Findlay)

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

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

September 17–21, 2012, Indiana (Greensburg)

September 24–28, 2012, Kansas (Topeka)

October 8–12, 2012, Texas (Houston)

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

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

Course 311—Residential Modeling Concepts

June 4–8, 2012, North Carolina (Chapel Hill)

June 11–15, 2012, Virginia (Harrisonburg)

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

312—Commercial/Industrial Modeling Concepts

July 16–20, 2012, Florida (Ft. Myers)

Course 400—Assessment Administration

May 21–25, 2012, Louisiana (Baton Rouge)

June 4–8, 2012, Kansas (Olathe)

June 11–15, 2012, Virginia (Harrisonburg)

August 6–10, 2012, Indiana (Valparaiso)

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

October 1–5, 2012, Nebraska (Lincoln)

October 15–19, 2012, Indiana (Evansville)

November 26–30, 2012, Arizona (Phoenix)

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

Course 402—Property Tax Policy

June 11–15, 2012, Virginia (Harrisonburg)

June 18–22, 2012, Tennessee (Brentwood)

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

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

Workshop 452—Fundamentals of Assessment Ratio Studies

August 8–10, 2012, Massachusetts (Amherst)

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

Course 500—Assessment of Personal Property

June 11–15, 2012, Virginia (Harrisonburg)

July 9–13, 2012, Kentucky (Cadiz)

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

September 17–21, 2012, Texas (Houston)

Workshop 551—Valuation of Machinery and Equipment

May 16–18, 2012, Alabama (Montgomery)

Workshop 553—Personal Property Auditing-Advanced

August 27–29, 2012, Arizona (Phoenix)

Courses 600—Principles & Techniques of Cadastral Mapping

May 21–25, 2012, Louisiana (Baton Rouge)

Workshop 851—RES Case Study Review

June 19–21, 2012, Kansas (Wichita)

One-Day Forum 924—Valuation of a Manufactured Home Park

June 18, 2012, Kansas (Wichita)

One-Day Forum 932—Restructuring Income and Expense Statements

November 15, 2012, Nebraska (Columbus)



REQUEST FOR PROPOSAL

Moundsville, WV

The Marshall County Assessor's Office, located in Moundsville, West Virginia is requesting proposals for a land study analysis for the purpose of developing neighborhood land tables for the 2013 Tax Year. Marshall County is located in the Northern Panhandle of West Virginia bordering the Ohio River and contains 25,000 parcels of real estate. Land tables are needed to be updated for residential, commercial, and industrial parcels including front and square footage pricing, acreage pricing, and neighborhood delineation. The county utilizes CLT's IAS for assessment purposes.

Interested parties should submit a detailed proposal outlining company/key individual qualifications and experience performing such analysis, estimated costs and a projected time frame to complete the project, professional references, and previous work samples if similar to this request. Further inquiries regarding the project can be made to Christopher J. Kessler, Assessor Marshall County by calling 304-845-1490. Written proposals are to be submitted to the Marshall County Assessor's Office, P.O. Box 554, Moundsville, WV 26041 and must be postmarked no later than June 1, 2012. The Assessor reserves the right to reject any and all proposals.

DEPUTY DIRECTOR OF ASSESSMENT

Jackson County (Kansas City, MO)

Job Duties:

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

Minimum Qualifications:

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

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

Apply: www.jacksongov.org

VIRTUAL PART TIME OPPORTUNITIES

Cost Containment Advisors, No need to relocate

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

TECHNICAL ASSISTANCE PROJECT COORDINATOR (PART-TIME)

Independent Consultant

Salary: \$25 per Hour

Closing Date: Open Until Filled

The International Association of Assessing Officers (IAAO) Technical Assistance Committee is looking for an Independent Consultant to assist on a part-time basis. The consultant will report to the IAAO Executive Director on an administrative basis and the Chair of the Technical Assistance Committee on a technical basis.

The Consultant will be responsible for business development in the technical assistance area involving researching and documenting potential technical assistance clients. Activities may include developing correspondence, responding to requests-for-proposal (RFP's), subsequent follow-up with prospects and clients and monitoring the progress of current projects. The Consultant will assist the Technical Assistance Committee in the evaluation of projects and determining their success both financially and from a service point of view.

The Consultant must have sufficient technical knowledge involving the overall assessment field so they may assist units of government in identifying the types of services needed as well as determining realistic time frames for delivery of promised deliverables to the client.

The Consultant would not be an employee of IAAO and therefore would not be eligible for any of the benefits associated with being an employee.

If interested, please submit resume and cover letter to:

International Association of Assessing Officers (IAAO)

Executive Director

314 West 10th Street

Kansas City, MO 64105

Or email Executive Director Lisa Daniels at:

daniels@iaao.org

ASSESSOR

Gloucester, VA

Re-advertisement of vacancy due to delay in filling position; Open until filled; Review of applications will begin immediately. Gloucester County, Virginia is seeking a dynamic team orientated leader with excellent leadership, communication, and interpersonal skills to head the Real Estate Assessment Department. Responsible for managing the Real Estate Assessment Department, planning and directing the comprehensive assessment and reassessment of all real property in the County, overseeing the appeals process, and supervising professional, technical and clerical personnel. For complete job announcement and to apply online visit us at www.gloucesterva.jobs. Salary Range: \$64,062-\$96,093 DOQ. Excellent benefits package. (804)693-5690. EOE M/F/D.

REAL ESTATE APPRAISER

City of Manassas, Manassas, VA

Salary: \$42,224-\$56,389

The City is seeking a strong team member with primary responsibilities of residential appraising. Position requires thorough knowledge of theories, principles, practices and techniques of appraising real property; thorough knowledge of building construction practices; general knowledge of state laws and local ordinances relating to real property assessments; ability to read and understand building construction plans and specifications; ability to navigate developed and undeveloped terrain; ability to analyze factors which tend to influence the value of property and to exercise judgment in the determination of property values.

Must be proficient in spreadsheet software applications; Microsoft Word, Excel, Access and Database Management a plus.

Associates Degree in economics, finance, business administration or a related field with major coursework in real estate, economics or business supplemented by two years professional experience in real property appraisals or real property assessments. Virginia Appraisal Licensure, or designations such as RES or SRA preferred. Valid State driver's license required.

Apply online at: <http://manassascity.org/jobs>

Applications are being accepted until position is filled.

EOE M/F



Stand Out in the Crowd with IAAO Accredited Membership

Be recognized for your IAAO educational achievements by becoming an Accredited Member.

- IAAO member in good standing with a minimum of five years in the assessing profession
- Successful completion of 180 hours of IAAO courses, workshops, and seminars, including 101, 102, and 400, and
- Completion of a 14-hour workshop on *USPAP* (IAAO Workshop 151 or equivalent) in addition to the courses listed above

For more information call 800-616-IAAO.

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PROPERTY
INSTITUTE
Leading the property professions

26th Pan Pacific Congress October 1-4, 2012 • Melbourne, Australia Global Cities, Global Challenges, Global Thinking

The Australian Property Institute invites its global neighbours to share this iconic city for the 26th Pan Pacific Congress in October 2012.

The Call for Abstracts is available at www.api.org.au

International Association of Assessing Officers

Attract attention—Place your ad with IAAO!

34,622 motivated people viewed IAAO Job Opportunities from January 1, 2011 through January 1, 2012.

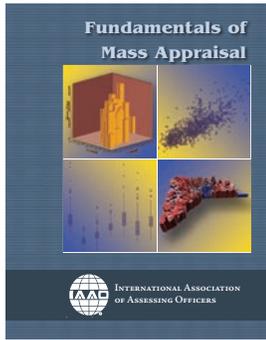
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Place a Web employment ad with IAAO and get listed FREE in *Fair & Equitable*, the IAAO monthly magazine shared by more than 7,000 mass appraisal professionals. We offer low rates and a targeted audience.

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

Fundamentals of Mass Appraisal

This essential tool for mass appraisers replaces and updates *Mass Appraisal of Real Property*. If you are using automated valuation models, or mass appraisal you need to understand the principles developed in this textbook. This volume contains everything you need to know to develop a mass appraisal system, build and calibrate models, and conduct a revaluation.



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IAAO provides assistance in the following areas:

- Appraisal Process and Techniques
- Assessment Administration
- Mapping
- Reappraisal Program
- Personnel
- Public Relations
- Quality Assurance
- Record Maintenance
- Audit
- Tax Policy

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 services, please contact IAAO Headquarters. All inquiries are confidential and without obligation.

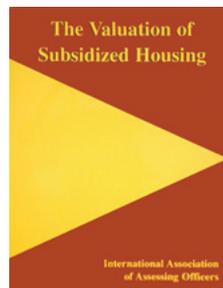
International Association of Assessing Officers
314 W 10th Street • Kansas City, Missouri 64105
Phone: 800/616-4226 (IAAO) • E-mail: technicalassistance@iaao.org

Library Adds Subject Guide on LIHTC Properties

A new subject guide on Low Income Housing Tax Credit Properties (LIHTC) was recently added to the library's growing collection of online subject guides. This new subject guide provides a list of resources on assessment issues related to valuation of low income housing. All of the resources are either free on the Internet or available for download or loan request from the LibraryLink catalog (requires member login). The books can be borrowed by members for a 3-week period.

Forty resources from the library collection were carefully selected for inclusion in this subject guide, and the list is growing as more research is published in this area. The LIHTC subject guide can be accessed from the library Web site (select Subject Guides on Property Tax Topics) or at the following URL: <http://www.iaao.org/sitePages.cfm?Page=494>.

IAAO Legal Committee published a related text, *Valuation of Subsidized Housing* in 2003. It covers policy perspectives, legal approaches to valuation, and appraisal and assessment challenges in subsidized housing valuation that may be helpful to assessors. It can be borrowed from the library or purchased online in the IAAO marketplace.



If members need assistance obtaining resources on this or any other assessment subject, contact Director of Library Services, Mary Odom at library@iaao.org or 816-701-8117.

CALENDAR OF EVENTS LOCAL · REGIONAL · INTERNATIONAL

The Appraisal Foundation

Board of Trustees, Sponsoring Organizations, and North American Conference of Appraisal Organizations (NACAO) Spring Meeting
May 17–19, 2012

San Antonio, Texas
<http://www.appraisalfoundation.org>

Connecticut Association of Assessing Officers

Annual Spring Meeting
May 24, 2012
Plantsville, Connecticut
<http://www.caaao.com>

North Central Regional Association of Assessing Officers (NCRAAO)

Annual Conference
June 10–13, 2012
Kansas City, Missouri
<http://www.ncraao.org/2012ConfLocation.htm>

Institute of Municipal Assessors

2012 Annual Conference
June 24–26, 2012
Ottawa, Ontario, Canada
www.assessorsinstitute.ca

International Property Tax Institute (IPTI)

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

The Appraisal Foundation

Board of Trustees Fall Meeting
November 1, 2012
Portland, Oregon
<http://www.appraisalfoundation.org>

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

We're in the Black!

"We're in the black!" A short sentence yet powerful words. Anyone who runs a business loves to hear these words. It means the organization is making money and, more importantly, not losing money. Members of IAAO are all partners in the ownership of IAAO, and these words should put a smile on their face.

How did we get here? By hard work and financial diligence on the part of the Executive Board, committee members, and headquarters staff. I can honestly say I have never worked with a group of people who are as cognizant of finances as the staff at IAAO. At every meeting or brainstorming session, someone asks, "How we can save money?" or "How we can make money?" or "How will it benefit members?"

One of the key steps in ensuring that the organization is *in the black* is staff working with a budget approved by the Executive Board. That budget does not materialize overnight, however. A comprehensive budget plan is painstakingly developed over nine months of collaboration between staff members and Budget Committee members before it is presented to the Executive Board for approval.

This year, the 2013 Budget Kickoff with IAAO department directors took place in February. The directors were given all the necessary tools to reach informed decisions about their department budgets, including a revenue and expense report from the previous year, a budget worksheet, and detailed instructions. The instructions encourage the directors to relax, take a deep breath, and have fun with the budget process rather than stressing over it—I'm not completely convinced the directors pay attention to that advice.

Department directors have approximately seven weeks to develop their budgets and submit them to me for review. I then spend several weeks reviewing the proposed budgets, meeting with the directors one on one, and making revisions based on previous budget performance, budget goals, and other factors. These meetings usually result in the directors revising their proposed budgets.

Once the department budget review is complete and the overall plan seems reasonable, it is passed to Accounting Manager Mary Ann Deming, who puts the information into a spreadsheet and imports it into the accounting software, which creates the agency summary report and detail reports.

I then meet with Executive Director Lisa Daniels to review the budget, line item by line item. Mary Ann makes changes as we go, so we can see the net result in real time as we work through it. Once we are satisfied with the end product, it is submitted to the Budget Committee for review. This committee normally has the proposed budget for several weeks prior to the face-to-face meeting at headquarters. At the Budget Committee meeting, we again review the proposed budget, line-item by line item, and make changes as we proceed through the document.

The culmination of this oversight process is a final proposed budget, which is then submitted to the IAAO Executive Board for approval and adoption at the November board meeting. The approved budget is the guideline that the Executive Board and staff use to conduct business. As in any well-run organization, we want to take care of our clients (you), and end the year with a few coins left in the bank—in other words, be *in the black*. Since 2005, when the majority of staff came to work at IAAO (including me), I am pleased to say that we have ended each year *in the black*.

This statement is supported by the outside auditors, who perform an annual audit. Mary Ann initiates the process each October, gathering the financial information and supporting documentation requested by the auditors. Mary Ann and Ashley Lathrop start closing the books in December by running year-end reports, which the auditors use in their work. In February, the auditors spend approximately one working week in-house, reviewing additional documents, interviewing management, and conducting the audit.

Once the audit is complete, it is submitted to the Audit Committee, which accepts the clean audit in March and presents it to the Executive Board at the April meeting. After that, we begin the cycle all over again.

Sincerely,

Angela Blazevic

Director of Administration





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