

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

Tina Morton and Tiffany Seward

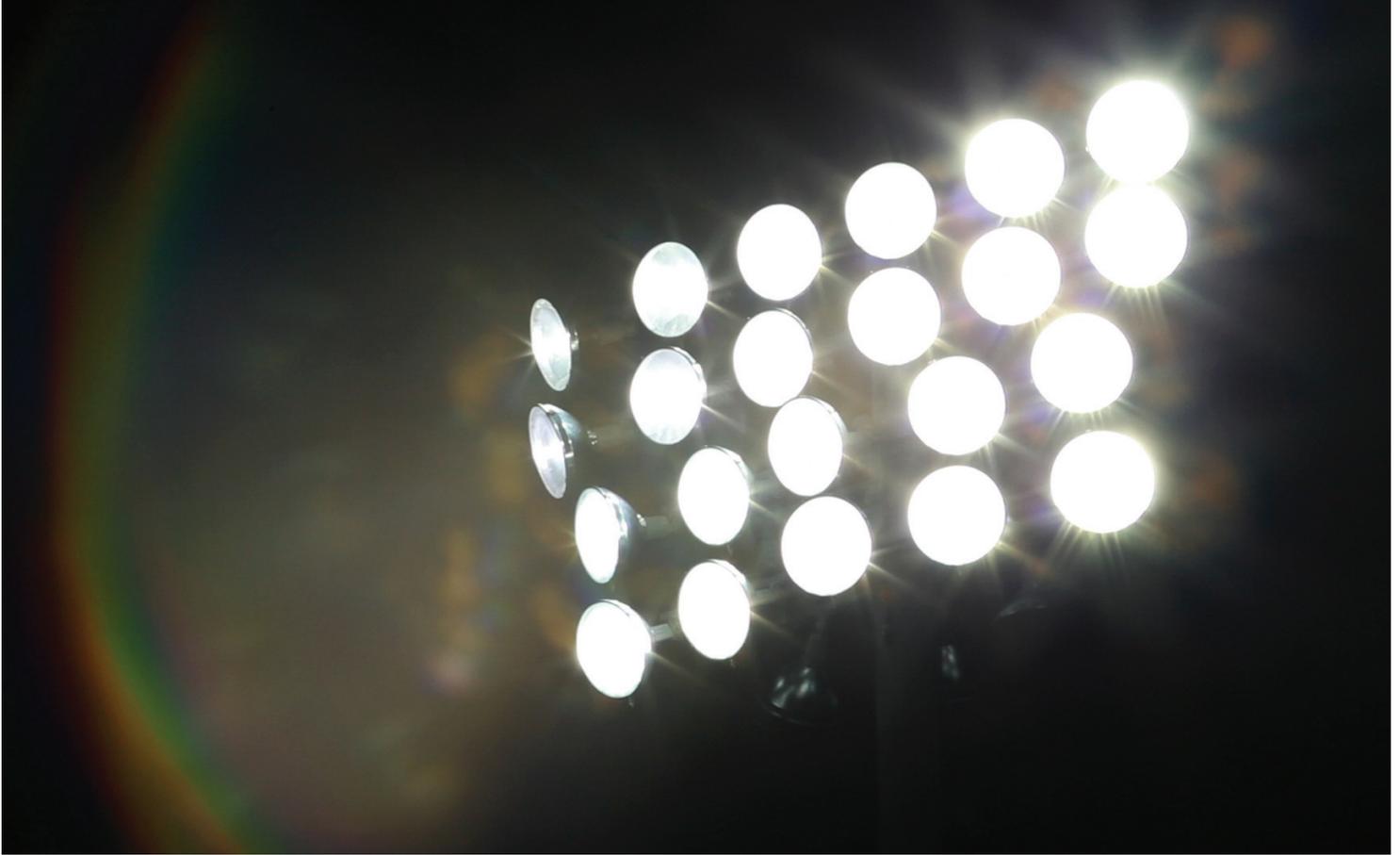
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FROM THE PRESIDENT

Kim Lauffer, RES

Dear IAAO Members,

This month I would like to address an important issue affecting the assessment profession—retirement. Many baby boomers are looking at the short term as they prepare for retirement. The mass exodus is already in process and will continue for a number of years.

Many IAAO members are already retired or planning to retire in the near future. It is important that we replace these experienced professionals with new people who have the skills and expertise to step in and continue a high level of service. IAAO plays a crucial role in the process by providing critical education and designation opportunities.

Speaking of educational opportunities, the IAAO Annual Conference in Sacramento will be offering an innovative 90-minute session called Life Reimagined in the new Exhibit Hall Learning Lab. This session, developed by AARP, will not earn continuing education credit; however, I encourage everyone to attend, whether you are contemplating retirement or stepping into a new role in the workplace. According to the program description, "Life Reimagined is a new way of thinking about dreaming, exploring, and deciding what's next in your life. Backed by decades of research, Life Reimagined introduces a powerful step-by-step approach to help you discover possibilities, prepare for change, and make your ideas real—whether you're focused on work, health, relationships, or pursuing your passion. When you find yourself wondering, 'What's next?' Life Reimagined is there to help you with guidance, inspiration and motivation, tools, and connections, both online and in person, to plan your next move."

The Learning Lab will also offer other interesting sessions, and it is a new approach that I am excited about. Look for a more information in the conference insert in this issue.

The IAAO conference in Sacramento will feature 80th anniversary activities such as a picture/memory wall. More information will be coming in future issues of F&E. Members who have intriguing memorabilia items and historical photos should consider bringing photos to share with other attendees. Also, don't forget the eyeglass collection project that IAAO is sponsoring as its conference charity activity this year. Collect your old, unused glasses and bring them to conference to donate.

I would like to congratulate IAAO Past President Guy Griscom, CAE, on his recent retirement from the Harris County (Houston, Texas) Appraisal District. He spent much of the past year working on an educational program focused on education and certification of HCAD staff. Read about his contributions to IAAO and the profession on page 40 of this issue. His mentorship will help sustain the future operations of his office and also the future operations of IAAO.

I would also like to congratulate Steve and Idris Van Sant on their recent retirement. Steve has been a prominent figure at IAAO conferences, both in educational sessions and as emcee for a number of formal functions. He and Idris were subjected to a "roast" a few weeks ago in Anchorage, Alaska. I can only imagine what fun came out of that event. I wish Steve and Idris well and hope to see them at future events regardless of retirement status.

(continued on p. 14)

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

Tina Morton and Tiffany Seward



The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers. This article was adapted from a recent IAAO Webinar.

What website were you visiting the last time you experienced *remarkable online customer service*? What made you feel that way? The design and functionality of the site were probably appealing, and you wasted little time finding what you were looking for. Unfortunately, a well-designed and highly functional online site is not enough in today's world. Without feedback and monitoring mechanisms in place, an online presence eventually leads to problems because *what you don't know can hurt you*.

This article focuses on an ever-growing component of customer service in the assessment office—online customer service. All the ideas and tools presented here are intended to improve communication to, for, and with the people served by the assessment office.

All assessment offices have target audiences and use multiple channels to communicate. Using the *online* channel presents unique and challenging questions, such as

- Who is the assessment office trying to attract to the website?
- What does the assessment office want visitors to do online?
- Do online visitors have a voice?

My goal as Chief Operating Officer of the Travis County (Austin, Texas) Tax Office is to make sure that everyone who drives, votes, or pays property taxes in Travis County can readily locate not only the office's online sites but also the

actual services within the sites. What started 15 years ago as a means to disseminate information to the public now serves as a virtual communication hub with social media components supporting daily operations.

Taxpayer Expectations Determine Online Brand

Even though taxpayers typically do not have a choice when they seek assessment office services, they still frequently expect sophisticated service levels comparable to those in the private sector. For example, a common complaint during tax collection season is about paying taxes with a credit card; many taxpayers want to pay online using a credit card. Texas law precludes collecting any amount above the actual tax due, so the credit card service fee (3 percent in Travis County) must be collected separately by a private vendor. It's a matter of expectations when taxpayers use a credit card but don't realize what merchants must add to their cost to cover service fees. Obviously, the expectation is that there should be no fee and assessment offices should be exempt or figure out how to absorb what the credit card companies charge.

In considering online audience expectations, the ideal is to facilitate a conversation that aligns expectations on both sides of the computer screen. That includes the taxpayers' expectations about what they should find online as well as the assessor's expectations about what to provide and how to facilitate a conversation. Expectations, specifically customer expectations, determine the online brand.

In Travis County there is no budget for research, surveys, consultants, and the like to formally pursue online branding. There are a few (two) creative individuals who take a hands-on approach in keeping online sites up and running every day. This article shares a set of no-cost or low-cost techniques for evaluating an online brand.

For offices that have the luxury of budgeted funds for establishing or re-creating an online brand, there are options. Online companies such as Reputation Changer (reputation-changer.org) provide a variety of services to address problems or re-create an organization's online brand. According to Reputation Changer,

...what people read about a business on the Internet can ultimately set the tone for that business' success—or for its failure. Indeed, the Internet is growing increasingly influential in shaping consumer behavior, and whether that's good or bad news depends on where a company's online reputation stands. If nothing else, though, there is a burning need for companies to invest in online reputation monitoring and management—to know where they stand on the Web, and to do everything possible to improve and protect their image. (Reputation Changer 2014)

Because of the sometimes controversial nature of property appraisal and tax collection, protecting the online image of and preserving a positive brand for the assessment office is a constant challenge.

What Is a Brand?

Research on online branding finds a number of themes repeated over and over again. One unsettling idea is that the organization has limited control of its online presence. Essentially, it can set certain parameters and make sure that the content of the website and social media sites is well-written and that information and data are easily accessible. However, it's the user and those the user communicates with who decide the quality, the reputation, the brand. This may not sound so different from the formation of public opinion before the Internet when citizen-consumers visited a government agency and talked to one another. The difference is of course the instantaneous communication of social networks. There are several online services, which are discussed later, that customers use to weigh in on their experiences with businesses and agencies.

Some people view *brand* as a trademark, Coca-Cola, Shell, BP, and Apple, for example. Definitions of the word *brand* also include a mark of notoriety or disgrace, like a "branded felon." There is also the branding iron visual that leaves a mark forever.

Marty Neumeier, president of Neutron, LLC, a San Francisco-based brand consultancy, would disagree with all these ideas

about what online brand means. In his online presentation, titled "Brand Gap," he states that brand is not a logo, not an identity, not a trademark, not a product. Neumeier says that brand is a person's *gut feeling* about a product, a service, or an organization. He emphasizes that it is a *person's* gut feeling because brands are defined by individuals, not by companies or markets or segments of the public. In other words, brand is not what the organization says it is; it's what the individual says it is. This reflects the notion about the level of control over online presence, the online brand (Neumeier 2007).

Neumeier says that brand is a person's gut feeling about a product, a service, or an organization. He emphasizes that it is a person's gut feeling because brands are defined by individuals, not by companies or markets or segments of the public.

The elements of an online brand should come as no surprise. They are the agency's website; social media sites; any mentions of the agency on city, state, and national and social media websites; and anyone anywhere else on the web.

Do employees in the organization use social networking sites? This is a huge area of concern. Although not addressed in this article, the issue is certainly a consideration in online brand. To know a little more about the assessment industry's perspective on social networking in the workplace, I reviewed the results of the most recent IAAO Communication Practices Survey (IAAO Communications Committee 2011). A total of 553 people completed the survey in July 2010. The following are some noteworthy (albeit dated) results.

When asked whether their workplaces use online social media (Facebook, LinkedIn, YouTube) as part of their public information programs, 84 percent of respondents said they do not use social media. Of the total survey population, only 5.9 percent said they use social media to post links to their office website, and smaller percentages said they use social media to post event notices, event coverage, discussion forums, and blogs. When asked, "Does your workplace have a written policy defining use of social media sites and other online communications for work use?" 68 percent of respondents indicated that they do. Additional survey results showed the following workplace controls on Internet use:

- Internet use monitored, 69 percent
- Social media site access restricted, 68 percent
- Controls on types of sites visited, 66 percent

- Access restricted outside workplace, 60 percent
- Limits on time spent on Internet, 55 percent
- Written policy on use of social media sites, 53 percent.

More than three years have passed since this survey was conducted. How has your office online presence changed, if at all?

Therefore, online brand can be defined as a conversation based on the user's gut feelings in which the brand owner is not really in control. Thus the mission of the brand owner is to *influence* users in a positive, collaborative manner. Another critical point is that brand encompasses any mention of the agency anywhere on the web. Building or re-creating an online strategy under these circumstances seems like a daunting task!

Building an Online Brand

In his online blog, Christopher Wallace offers these four key strategies for building an online brand:

- Research the audience.
- Give the brand a voice.
- Plan social media integration.
- Monitor for results.

First, *research the audience*. To build a brand online, the organization must first have a clear understanding of its audience, especially when developing content strategies and communication plans. For example, online forms designed for taxpayers who are seniors or who have disabilities should take font size into consideration. Fortunately, there are plenty of tools that can help identify the target audience, including products from com.Score, Nielsen, Google, and Compete.

Second, *give the brand a voice*. For assessment offices, this might be the administrator or elected official. Based on research, determine what the audience wants to hear and what message the organization wants to put forward. This forms the foundation for the brand's voice. But, in doing so, keep the following in mind:

- Have an open mind and consider all ideas (imagine Geico's reaction when its creative team first suggested using a lizard as the brand voice).
- When creating content, speak *with* the audience—not *at* them—because people respond better to a conversation that relates to them and engages them.

Be consistent in messaging, because people look for consistency in a brand. Across all channels of communication, messaging should have the same content quality, look, and feel. By creating consistent messaging, the organization allows customers to continually recognize and recall the brand. One simple way to achieve this is to always include a logo or photo identifying the assessment office.

Third, *plan the integration with social media*. What is the brand supposed to say or do online? What types of interactions with consumers are expected by the assessment office? In Travis County, the goal is to engage customers online and to complete transactions electronically, saving time and precious resources.

Facebook? Twitter? Both are invaluable tools in Travis County's online efforts. A little research should help gain an understanding of where the audience is and how to interact with them. Start by listening and seeing who is talking about the brand. If no one is, consider starting the conversation. But remember, it's a conversation leading to interaction. The brand will be on a positive path if social media are treated as a conversation.

According to Wallace, building a reputation online is similar to a networking breakfast, but it's not as easy and it takes more time. First, it's important to have a clearly defined strategy for reaching the audience. Next, the tactics for the process need to be identified. For instance, any existing offline partnerships should be leveraged to grow the reputation online. Doing so not only helps build links to the website but also enhances the agency's search presence. Overall, the more prevalent the brand becomes in the mind of reputable peers, the stronger the online reputation.

Finally, *monitoring for results* completes the cycle of building brand. This may be the most difficult step because it requires establishing a routine to check, respond, anticipate, and defend the online reputation of the assessment office (Wallace 2010).

Leveraging the online brand depends upon credibility—the extent to which users perceive the site as trustworthy or knowledgeable. B. J. Fogg, an experimental psychologist and researcher at Stanford University, says there are four types of credibility (Fogg 2006):

1. *Presumed credibility*, general assumptions; a known brand is more credible than an unfamiliar one.
2. *Reputed credibility*, third-party reference; a friend says "x" is good.
3. *Surface credibility*, what is found on simple inspection; "this website looks too confusing."
4. *Earned credibility*, personal experience; friendly customer service or text full of typos.

Building and sustaining credibility also involves other common-sense elements. Useful content means frequent updates, avoiding errors and removing outdated material. Investing in a professional design with simple navigation and easy-to-use search capabilities streamlines the user's experience. Being linked to by high-quality websites demonstrates credibility as seen through the eyes of respected industry members.

Finally, and perhaps the most telling in terms of brand as defined here, that is, the individual's experience, the effort to respond quickly to customer inquiries must be high priority.

Organizations have long known the value of having a website and providing information to the public. Traditionally assessment offices rely on a one-way communication process by providing basic information about property taxation, forms, and specific property information such as appraised values and tax bills. Customer feedback becomes a conversation only when the customer takes action in the form of an e-mail or phone call.

Websites that Influence Brand

The challenge is that use of the Internet by the public has evolved into an asynchronous environment in which the user, rather than the organization, has the power to create content. As a result, the user can provide inaccurate information on social media websites that affects all of an organization's customers. Many organizations avoid diving into Facebook, Twitter, or Google+ because of a lack of time, money, and expertise to run a social media campaign. The problem with this approach, however, is that customers may have already created information for the organization on these websites when, for example, they use a cell phone to locate the office. Users are in control of this information until the organization stakes its claim.

Social media sites like Facebook do not usually need much explanation because they have become an integral part of personal and professional communication. However, from an organization's perspective, the environment is much more complex. For example, Facebook has two components: Facebook Pages and Facebook Places. A Facebook Page is set up in order to communicate and interact with the public. Individuals can *like* the page, as they would a business, and receive updates. Many offices do not have the time or staffing to manage a Facebook Page, or they partner with a larger organization, such as their county or state communications department, to provide updates under a larger umbrella. Even if the office has never set up a Facebook Page, it probably already has a Facebook Place where users can check in at the actual location using a mobile device and leave reviews. The accuracy of this user content can be very problematic, so being aware of Facebook Places is critical.

Google also has multiple components, including Google+ Pages and Google Places Pages (<https://www.google.com/business/placesforbusiness/>). A Google+ Page is similar to a Facebook Page. Organizations can use a Google+ Page like other forms of social media to disseminate information. It is an opportunity to reach different users who may not be on Facebook, although the audience is considerably smaller.

A Google Places Page is similar to Facebook Places. The office may already have a Google Places Page and not know it. As is the case with Facebook Places, users can check in at the actual location using a mobile device and leave reviews. The key factor is that Google Places Page listings are heavily integrated into Google web search results. Thus, incorrect listing information on a Google Places Page created by someone who has visited the office may appear whenever someone uses Google to search for the office or uses an Android phone's GPS system to travel to the office. Google apparently is merging Google+ Pages with Google Places Pages, so they may be referred to interchangeably, or the office may be asked to create a Google+ Page to update its Google Places Page.

Bing Places for Business (www.bingplaces.com) and Yahoo Local Listings (<https://smallbusiness.yahoo.com/local-listings/basic-listing/>) also provide information about locations to users who are searching online with their search engines, and again, incorrect data may affect customers' ability to contact or locate the office.

There may be other listing sites, such as Yelp and Foursquare, that are popular in the community. For example, Yelp can be found in many major cities (<https://www.yelp.com/locations>). In February 2013, the Yelp Official Blog announced that it had 100 million unique visitors in January 2013. In March 2014, the Yelp Official Blog announced that Yelp content would now be featured on Yahoo search results pages. The results include all the information from each Yelp listing, such as location and directions, website, phone number, and office hours. The Foursquare About page, updated in January 2014, lists 45 million users and 5 billion "check-ins" worldwide (www.foursquare.com).

Preparing to Stake a Claim

Before beginning the process of staking a claim, it is important to determine both the accounts and the people that associated with the brand. Signing up for an organizational account is similar to signing up for a personal account; it requires such information as a user name, e-mail address, and password. Keeping this information as consistent as possible across multiple websites simplifies managing all the different accounts.

Using an e-mail address assigned to a single individual can make it difficult to manage accounts. If the organization already has an e-mail address for general correspondence, consider whether this address could also be used to create accounts on different websites or whether the IT department could develop an address exclusively for this purpose. If the general e-mail address that already exists is accessed by only a few employees, it may be a good choice. However, if many employees have access to that account, creating a new e-mail

address would provide control over the number of people involved in the branding efforts. Having fewer people involved allows for more consistency across the different websites.

Creating a short user name is also necessary when a website does not rely solely on one e-mail address as the user profile. This user name is often displayed prominently at the top of the listing, so it is important to accurately reflect the office's mission and public image. Consider other short monikers already in use to determine whether one can also serve as a user name, such as a portion of the URL or an acronym used by the public to regularly describe the office. Be sure the name selected can be understood without spaces or punctuation, because most websites do not allow these in a user name. The Travis County Tax Office uses "TravisCountyTax" for all its user names, and a combination of upper and lowercase letters was specifically created to make the user name easy to read. However, be prepared for flexibility. The user name may not fit the requirements of every website, so an alternative may be needed.

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Passwords are also critical. While the IT department will probably advise creating a unique password for each account, this may make it difficult to manage a branding campaign effectively. Creating one very strong password that includes upper and lowercase characters, symbols, and numbers for multiple accounts is more practical. Some websites, like Facebook, require users to first sign in with their individual account in order to manage their business account. Therefore, users may be employing their personal e-mail and passwords in some instances. Find a place to list all the different websites, user names, and password hints. If there is no list of accounts, it will be difficult to track what the office has claimed and how to sign in. This is also helpful when the job tasks associated with managing the listings are passed to someone else.

Finally, it is critical to identify individual administrators, especially for websites requiring a connection to an individual account. Having one administrator is risky because information may not be accessible when the individual is unavailable.

At the same time, having too many administrators can create consistency problems. Many websites allow administrators to define the level of access. For example, there could be an administrator who has full power over the listing and a content creator who can only add posts or change descriptions. This setup eliminates the possibility that users will go beyond their scope of authority intentionally or unintentionally.

Staking a Claim

Staking a claim gives the office the opportunity to provide accurate maps and office hours; add related content; track user additions; and receive change notifications when users or the website administrators modify the information.

The first step is to locate all the sites where the office is listed and claim one listing. The way to claim a listing varies depending on the website. However, the beginning of the process involves locating the claim link on the page. Look for terms such as "Is this your business," "Manage this page," or "Claim here" (see figure 1).

Each website has a different method for verifying the connection with the organization. Often this involves receiving a postcard or a phone call with claim instructions and a code. The problem with this method is that postcards often get lost in the shuffle in organizations that receive a high volume of mail and the main phone number may be part of a telephone system with a menu, so phone confirmation does not work. In these cases, the Help pages are a best friend. It is possible to contact organizations, even large organizations like Google and Yahoo Local, by e-mail or online chat so a representative can help complete the claim process when normal methods do not work.

The second step in staking a claim is to locate and remove duplicate listings. For example, this office is typically referred to as "Travis County Tax Office" because it provides a wide range of services in addition to property taxes, including vehicle titles and voter registration. However, users have cre-

Figure 1. Claiming business listings on the Internet



ated 10 different Facebook listings using names like “Travis County Tax Collector,” “Travis County Tax Assessor,” and “Travis County tax Accessors Office.” Once these duplicate pages are located, the links provided should be used to report them so they can be removed to avoid confusion. Some websites allow listing owners to merge pages instead of removing them altogether. For example, Facebook has a process that allows owners to merge multiple pages; there are clear directions in the Help section of the website. Google, on the other hand, does not provide the ability to merge pages. Users may continue to add duplicates, so it is a good idea to check for any new pages every six months. See figure 2 for an example of an incorrectly spelled duplicate listing.

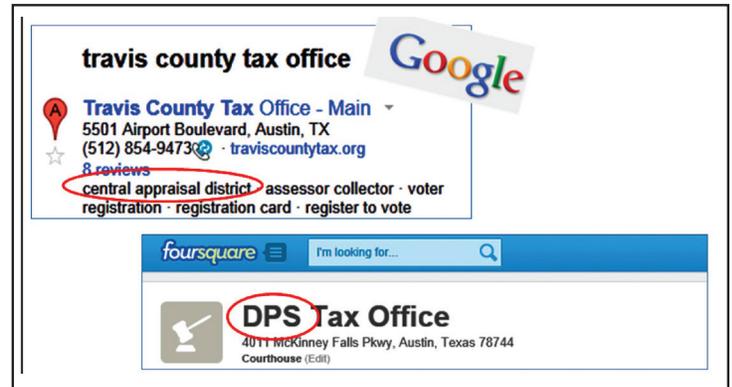
Figure 2. Check for duplicates and incorrect content online



After a page has been claimed and duplicate listings have been removed, the content should be carefully reviewed for inaccuracies. The organization name, address, phone number, office hours, and categories can all be edited for accuracy by the owner of a listing. The Travis County Tax Office collects taxes, but it does not appraise, and it registers and titles vehicles, but it does not issue driver’s licenses. However, many of the listings initially included misleading information placed there by well-meaning users attempting to describe the office. Figure 3 shows Travis County Tax Office inaccurately described as the central appraisal district and DPS Tax Office.

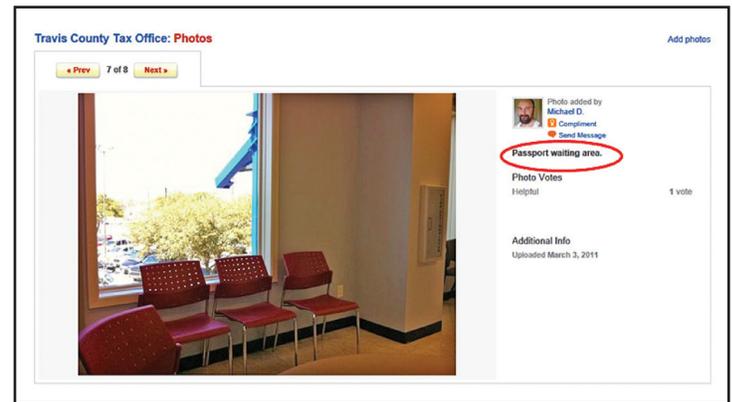
Next, consider the type of content to be added to the listing. Because websites such as Google, Yelp, and Facebook are connected to apps that cell phone users rely on to locate the office, visual information is helpful to the user. Posting a photo of the office allows the customer to easily recognize the building. Claiming the listing also means that the office will be notified when a user uploads a photo or when other changes to the listing are made, giving the office an opportunity to correct errors. For example, if a customer posts a photo of the passport waiting room in a nearby building

Figure 3. Misleading labeling on the Internet



instead of the assessment office (see figure 4), the office can easily request the photo be removed by simply clicking on a standard link to report the photo.

Figure 4. Check for incorrect visual information



Maintaining the Brand

Once the listings have been set up, it is not difficult to maintain the brand. First, look for the statistics or reports provided by the website to gain a wide variety of data, such as how many people clicked through to the website, used the listing to dial the office’s number with a smart phone, or checked in at the office location. Other data, such as the different browsers or devices being used, can provide input for designing the website or checking to see how the information is displayed on various tablets, phones, and computers.

Second, one of the main features of most websites today is the ability for customers to add reviews—reviews of products, restaurants, and local businesses. However, assessment offices may not have considered what users are posting online about their organizations. Staking a claim alerts the office to reviews and provides the opportunity to respond privately or publicly. While the office may not always be able to please every customer, responding to both positive and negative reviews is a good opportunity to demonstrate an interest in feedback and a commitment to improving operations. Figure 5 shows the response to a mixed review on Yelp.

Figure 5. Respond appropriately to online reviews

Krista,
 Thank you for providing this review. If you experienced a rude employee over the phone, I apologize. Our office takes customer service here very seriously. If you have the name of the employee or would like to share the details with me, I will be happy to follow up with our team. I am glad your experience in our office was efficient and you received the type of customer service we strive to achieve.

Tiffany Seward

Online reviews about the office can be monitored by using a variety of services. For example, Google Alerts (<http://www.google.com/alerts>) is a free service that sends an e-mail every time a search term the office entered is mentioned on the Internet. Setting up alerts using the name of the office, the elected or appointed official, or the public information officer helps capture more information about what the media is publishing. It also allows the office to use key words to follow a particular topic, not only in news stories but also in websites, blogs, videos, and books.

Finally, maintaining a brand requires revisiting listings periodically to ensure their accuracy. Websites add new features, so old photos may no longer fit into the provided space, or office hours may have been newly included. Checking listings does not have to be a daily or weekly activity. Quarterly checks of the content to make any necessary changes help busy organizations balance limited time and resources with the need for accuracy.

Conclusion

The branding process is not easy because of the evolving nature of online communications. This is not an all-or-nothing endeavor. If resources can accommodate a full social media presence, an assessment office can broaden its ability to communicate with key stakeholders. Where an office’s resources are limited, however, simply staking a claim can ensure customers have the information they need.

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Christina Morton is Chief Operating Officer for the Travis County Tax Office located in Austin, Texas.

Before joining the Travis County Tax Office, she taught high school and managed a contact center team for a financial services corporation. For more than 29 years, Tina has pursued

innovation in managing tax office communications, public outreach, and training programs. As acting Tax Assessor-Collector and Voter Registrar in 2012, Tina led the tax office in preparing for new leadership.

Tina holds a Bachelor of Arts from the University of Michigan and completed advanced studies in Adult Education and Training at the University of Texas–Austin.

Tiffany Seward currently serves as the Director of Communications and Training for the



Travis County Tax Office in Austin, Texas. Her department handles customer phone calls and e-mails, training, media relations, social media, and the traviscountytax.org website. As an approved instructor for the Texas Department of Licensing and Regulation Property Tax Professionals education

program, she is responsible for developing and teaching a wide variety of courses for Travis County, including online programs.

Tiffany is a native Texan who grew up in El Paso and made her way to Austin after a few stops in the Land of Enchantment. She has a Master of Arts in organizational communication from New Mexico State University in Las Cruces, New Mexico, and a Bachelor of Science in communication studies from Eastern New Mexico State University in Portales, New Mexico.

PROPERTY TAX AS A PERCENTAGE OF HOME VALUE

Who pays America's highest (and lowest) property taxes? (published April 11, 2014)

by Camille Salama, Zillow, NBC News

Brief report and infographic identify highest and lowest property taxes by county in the United States based on total dollar amount and amount as a percentage of average home value.

For more information, go to: <http://www.nbcnews.com/business/real-estate/who-pays-americas-highest-lowest-property-taxes-n77356>.

WORLD NEWS

Home ownership in Greece "a sick joke" as property market collapses

(published February 28, 2014)

by Helena Smith, *The Guardian*

Article describes the collapse of property values in Greece and the hope that foreign investors will jump in to buy properties and stabilize the market.

For more information, go to: <http://www.theguardian.com/world/2014/feb/28/home-ownership-greece-property-market>

PROPERTY TAX BREAKS

Property tax break for private space companies

(published April 11, 2014)

by Scott Bridges, *L.A. Biz*

Short article assumes a derisively mocking tone to describe proposed tax breaks for California space exploration companies. The only listed opponent to the bill is Santa Clara County Assessor Lawrence Stone. The list of the bill's backers are the aerospace companies themselves.

For more information, go to: <http://www.bizjournals.com/losangeles/news/2014/04/11/property-tax-break-for-private-space-companies.html?page=all>.

California Senate approves property tax break for space firms

(published April 10, 2014)

by Marc Lifsher, *Los Angeles Times*

Article provides additional background on the underlying motivation to provide local property tax breaks to aerospace industry companies in an effort to keep the businesses within the state. Proposal AB 777 was introduced by Assemblyman Al Muratsuchi (D-Torrance), after Space Exploration Technologies Corp. requested clarification of its tax status

after a 2012 audit by the Los Angeles County Assessor and an assessment dating to the 2007–2008 fiscal year. The only listed opponent to the bill is Santa Clara County Assessor Lawrence Stone. Stone is in favor of using the existing appeals system to resolve property tax issues.

For more information, go to: <http://www.latimes.com/business/la-fi-rocket-tax-break-20140411,0,3828691.story#axzz2yxytvvj4>

SCHOOL FUNDING

Wisconsin schools seek, receive voters' approval for property tax increases at historic rates

(published April 12, 2014)

by M.L. Johnson, Associated Press, *Star Tribune*

Article describes a growing trend in Wisconsin communities to override state revenue limits by approving referenda to increase local school funding. The trend creates partisan concerns about inequities in school funding especially in rural areas.

For more information, go to: <http://www.startribune.com/politics/national/255025411.html?page=all&prepage=2&c=y#continue>.

U.S. Supreme Court asked to consider if Alabama's property tax system is set up to underfund minority public schools

(published April 11, 2014)

by Brian Lawson,

Article reports on efforts to challenge Alabama's school funding laws as discriminatory. Previous decisions by a U.S. District Court in Huntsville, Alabama, and the 11th Circuit Court of Appeals expressed sympathy for issues surrounding Alabama's public education system but indicated that current state laws constrain the court's ability to find a case for discrimination because the laws were clearly enacted for financial reasons.

For more information, go to: http://blog.al.com/breaking/2014/04/us_supreme_court_asked_to_cons.html.

Lawmakers seek new ways to fund schools

(published April 12, 2014)

by Nina Schutzman, *Poughkeepsie Journal*

Article discusses school funding in New York state and a proposal to eliminate funding through the property tax in favor of a statewide income tax. The state budget dictates a decrease in spending as an essential component of funding reform. The Equity in Education Act stresses the balancing of school funding across the state.

For more information, go to: http://www.poughkeepsiejournal.com/article/20140412/NEWS01/304120016/schools-taxes-property-dutchess?nclick_check=1.



Natural Gas in Storage

Is the natural gas owned by an out-of-state entity subject to ad valorem taxation when it is stored in a state? The Kansas Supreme Court has become the third state court in recent years to determine whether such taxation interferes with interstate commerce in violation of the U.S. Constitution's Commerce Clause. In 2008, the Oklahoma Supreme Court ruled that such a tax was constitutional. The courts in Texas, by contrast, found a similar tax was not permitted.

The Kansas court also addressed another key issue: whether the natural gas would be considered inventory, which is exempt in Kansas, or public utility personal property, which is taxable.

The Kansas case consolidated litigation from 40 taxpayers. Some were out-of-state gas marketers and brokers, some were out-of-state utility companies, and others were out-of-state municipal utilities. These entities typically purchase more natural gas during nonpeak months to take advantage of favorable pricing and then contract with pipeline companies for storage until the gas is needed. An entity's natural gas purchases are not assigned to a specific storage facility, but rather commingled throughout the system with those of other gas purchasers. The owner then places orders for delivery against its recorded gas inventory as its usage needs require.

Commerce Clause Question

For a state tax on interstate commerce to pass muster under the Commerce Clause, the tax must meet a four-prong test. The taxpayers claimed that because of their contractual arrangement with the pipeline companies, they did not meet two of the requirements: (1) that their activity had substantial nexus to the state and (2) that the tax was fairly related to the state services they received. Their principal argument was that it was the pipeline company, not the gas owners, that controlled whether the gas was stored in Kansas. They also pointed to the fact that they had no facilities in Kansas, nor any employees or representatives in Kansas.

Presented with similar arguments, the Texas court found the tax unconstitutional on the basis that the owner did not control in which jurisdiction the gas was stored. The court also found persuasive the argument that other than the natural gas, which the pipeline company controlled, the owner had no other contact with the state either through physical facilities, employees, or company representatives. In addition, the court found that it was the pipeline company that directly benefited from public services such as police and fire and it paid ad valorem taxes on its storage facilities and the so-called "cushion" gas it maintained there.

The Oklahoma court, in finding the tax constitutional, reasoned that although the gas owner did not determine where the gas was stored, through its contract with the pipeline company that "storage was not only anticipated, ... but intended." The Oklahoma court also found the gas owner benefited directly from government services through "the advantages of a civilized society." The tax on its natural gas represented the owner's "fair share" of the necessary funding, the court said.

The Kansas court agreed with the Oklahoma court's interpretation. The most important factor, the Kansas court stated, was that the owners' personal property was located in Kansas on the assessment date.

Public Utility Definition

In 1986, Kansas voters approved a constitutional provision that would exempt merchants' and manufacturers' inventory from ad valorem taxation. In 1992, voters amended that provision to exclude public utility tangible personal property from the exemption. In 2009, the Kansas legislature amended the related statute, which now included natural gas brokers and marketers and municipal utilities within the definition of public utilities. The taxpayers argued that the statute was unconstitutional because the new statutory definition of public utility was not consistent with how voters would have understood the

term when they approved the constitutional amendment permitting taxation of public utility property.

The court agreed—for two of the taxpayer groups but not the third. Taxpayers certified as public utilities in other states met the same definition as public utilities in Kansas. Therefore, the statute was constitutional for them, the court said.

Gas brokers and marketers did not fit the definition of public utility, the court said. They were not required to provide nondiscriminatory services to the public, they did not enjoy natural monopolies, and they did not possess eminent domain powers—all characteristics typically associated with public utilities. Therefore, the statute was unconstitutional as applied to this group, the court determined.

Municipal utilities, the court found, also would not fit the public's commonly understood definition of public utility even though both groups provide similar services. Public utilities are generally thought to be private enterprises, not government-run entities, the court explained. In addition, public and municipal utilities are treated differently for regulatory purposes in Kansas. Municipal utilities are granted a degree of self-regulation that is not available to privately owned utilities, the court said. The court further noted that voters would be unlikely to approve a measure that would place a tax burden on a government entity. For these reasons, the statute was unconstitutional as it applied to out-of-state municipal utilities, the court said.

(In the Matter of the Appeals of Various Applicants, Kansas Supreme Court, No. 105,785, December 6, 2013; In re Assessment of Personal Property Taxes against Missouri Gas Energy, Oklahoma Supreme Court, No. 103,355, October 21, 2008; Peoples Gas, Light, and Coke Company v. Harrison Central Appraisal District, Court of Appeals, Sixth Appellate District of Texas at Texarkana, No. 06-07-00103-CV, September 24, 2008.)

A Local and National Focus

David Wayne Reed



The Jurisdiction

In terms of local government jurisdictions, Los Angeles County is almost like a small nation unto itself. The county's GDP ranks twentieth in a list of global economies, larger than those of Sweden, Saudi Arabia, or Taiwan. With an area of more than 4,000 square miles, the county contains 88 cities as well as unincorporated areas, and its population is larger than in 42 of the states. LA County has more than 10 million residents who speak more than 140 different languages.

It is a leader in education, with three world-class research institutions (the California Institute of Technology, the University of California Los Angeles, and the University of Southern California) plus 118 other colleges and universities. The county also boasts the nation's busiest seaport and one of the busiest origin and destination airports (LAX), and it leads the nation as the capital of the entertainment, manufacturing, and international trade industries.

Prior to 1912, the State of California derived up to 70 percent of its revenue from property taxes, but these taxes are no longer the primary source of funds for state government. Now, property taxes are the primary source of revenue for the counties, cities, schools, and special districts of California.

Proposition 13

The state is unique from an assessment perspective due to Proposition 13. In 1978, California voters approved Proposition 13 because it was a property tax limitation initiative. It rolled most local real property assessments back to their 1975 market value levels, limited the property tax rate to 1 percent (plus the rate necessary to fund local voter-approved bonded indebtedness), and limited future property tax increases. Under Proposition 13, similar properties can have substantially different assessed values based solely on the dates they were purchased.

The process that California assessors use to determine the value of real property was established under Proposition 13. Under this system, when real property is purchased, the assessor assigns it an assessed value equal to the market value at the time of the sale. Each year thereafter, the property's assessed value increases by 2 percent or the rate of inflation, whichever is lower. This process continues until the property is sold, at which point the county assessor assigns it a new assessed value reflecting the market value at time of sale.

Therefore, as long as a property does not change ownership, its assessed value increases predictably from one year to the next and is unaffected by higher annual increases in market value. Therefore, unlike many jurisdictions around the country, assessments in Los Angeles are not performed annually or on a regular schedule, but as properties change hands. New construction is also assessed under Proposition 13.

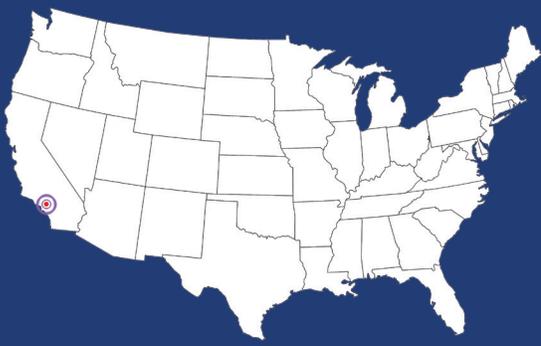
The LA County Office of the Assessor

The LA County Office of the Assessor is the largest of its kind in the nation. With more than 2.6 billion parcels, the county's assessment roll totals almost \$1.2 trillion. More than 1,300 employees in seven county-wide offices complete the work necessary for the assessor to produce the roll. Despite the fact that Proposition 13 dictates the annual growth of the roll, LA County appraisers have no lack of work to do; in fact, quite the opposite. LA County appraisers processed almost 40,000 appeals in 2013, as well as 146,000 reappraisable changes in ownership and \$3 billion in new construction.

Also unique to California is the Decline in Value program, originally approved by voters as Proposition 8, a constitutional amendment allowing a temporary reduction in assessed value when a property suffers a market decline and its roll value is higher than its market value. In 2013, LA County appraisers reviewed thousands of applications, proactively evaluated hundreds of thousands of parcels, and through reappraisal granted 365,000 reductions under the Decline in Value proposition.

What makes appraising property so challenging in LA County is the vast variety of property types within its borders—Hollywood movie studios, concert halls, sports arenas, oil refineries, skyscrapers, major ports and airports, amusement parks, golf courses, casinos, entertainment and shopping hubs, racetracks, and Beverly Hills mansions. Imagine appraising Dodgers Stadium? Or a 73-story skyscraper? How would an assessor know whether the \$65 million asking price for the Bel Air mansion known as Lionsgate is fair market value?

The county's appraisers receive some of the best training in the country, but certain properties present such a challenge that collaboration with other assessment professionals is sometimes necessary to determine a fair value. Perhaps it was early recognition of this need that spurred the formation of the LA County Chapter of IAAO.



Training session at the LA-chapter 2014 Spring Appraisal Seminar

Chapter Focuses on Education

Founded in 1965, the LA County Chapter of IAAO (IAAO-LA) became another source by which employees of the Office of the Assessor could obtain continuing education and broaden their knowledge of unique properties, cost trends, redevelopment, and upcoming construction projects. It became the chapter's mission to provide this education through seminars offered to county appraisers at the lowest cost possible. Governed by an Executive Board elected by chapter membership, IAAO-LA continues this proud tradition of producing two appraisal seminars per year, spring and fall.

The 2014 IAAO-LA Spring Appraisal Seminar was held on Wednesday, March 27, at the beautiful Rio Hondo Event Center in the city of Downey. Seminar topics included valuation of cargo container terminals, eminent domain, commercial property tax reform, and valuation of aircraft. Appraisers from several neighboring counties, such as Orange, San Bernardino, and Ventura, are often in attendance. IAAO-LA appraisal seminars are known region-wide to offer the best education bargain for California's ad valorem property tax appraisers.

The 2014 IAAO-LA Executive Board is headed by President Gary Yamada and comprises Vice-President Tracy Rekart, Secretary Vicki Goodman, Treasurer Mark Newkirk, and officers Denny Estrada, Barbaree Hardy, Donna Frazier, Tia Nguyen, Daniel Lopez, Tusme Savathasuk, Kurt Gensicke, and immediate Past President Diep Nguyen. IAAO State Representatives are Manny Gallegos, Lisa Andres, and Denny Estrada.

Membership in the chapter is currently reserved only for IAAO members working for the Los Angeles County Office of the Assessor. However, any government-employed assessor or appraiser can attend an IAAO-LA Appraisal Seminar, an added benefit for neighboring jurisdictions.

Participation at the National Level

In addition to producing appraisal seminars, the chapter was proud to host the 2002 International Conference on Assessment Administration, which was a volunteer experience not to be forgotten. IAAO-LA also hosts fund-raisers at its appraisal seminars, usually in the form of a silent auction. Proceeds from these fund-raisers support such charitable organizations as the Red Cross and St. Jude Children's Hospitals.

The local scene is not the only focus for IAAO-LA members. Every year, the chapter sends a contingent to the IAAO Annual International Conference on Assessment Administration. In previous years, the group would be some 50 to 60 members strong. However, like so many jurisdictions hit by difficult economic conditions during this recession, the numbers able to attend have necessarily dwindled. Even so, the chapter still makes sure that it is well represented at conference.

In addition, two IAAO-LA Chapter members serve the IAAO membership on several committees. Manuel Gallegos, 2007 IAAO-LA Past President and current State Representative, chairs the IAAO Communications Committee. Lisa Andres, also a State Representative and the 2011 IAAO-LA Past President, sits on the IAAO Chapters and Affiliates Committee and chairs the IAAO Paul V. Corusy Memorial Library Trust Committee. The chapter never forgets the important relationship between itself and IAAO; it is committed to maintaining that relationship and continuing to make valuable contributions to the growth of the organization.

So, whether or not you're lucky enough to visit the Los Angeles area or whenever you see the jurisdiction represented on television or in a movie, think about the men and women who assess LA County properties. They have many challenges to face, obstacles to overcome, and problems to solve. The IAAO-LA County Chapter will continue to provide top-notch education and information to benefit not only IAAO members but also other jurisdictions—all are members of the assessment profession.



IAAO-LA Chapter 2014 Executive Board

I encourage anyone who is retiring to stay involved in a mentorship role. Attending IAAO conferences, participating in AssessorNET, and writing articles in F&E about your experiences are excellent ways to share your wisdom and experience.

Another very important topic is the ongoing debate about whether it is preferable to distinguish between Regular Members and Associate Members by using membership categories or by creating a single membership category and further clarifying the rules of governance and leadership for the association within its governing documents. I am acutely aware of the pros and cons being expressed by proponents of both sides, and I have to say that all the arguments are compelling. If the issue were simple, it would have been resolved long ago. The Executive Board plans to have an extensive half-day discussion on the topic at its April meeting, and results will be shared with members. It is an important decision that deserves careful consideration and transparency during the evaluation process.

The Executive Board meets in Las Vegas, Nevada, on April 24–26. Because of publication deadlines, a summary of action items will be included in the June F&E.

I also am looking forward to attending the 27th Annual Conference of the Florida Chapter of IAAO April 30–May 2. The chapter plans to unveil its new chapter logo at this event. Look for a chapter spotlight article in an upcoming issue of F&E.

At present, there are seven states in the United States and several provinces or territories in Canada that do not have an IAAO chapter or affiliate. The states are Alaska, Montana, Nebraska, Illinois, Alabama, and New Mexico, Ohio. The provinces or territories are British Columbia, Yukon Territory, Northwest Territories, and Nunavut. IAAO plans to reach out to members in several of these areas and encourage them to consider creating a chapter.

Finally, the new Technology Committee is up and running and anxious to get started on its assigned tasks. The committee's purpose is to explore ways IAAO can use technology for the benefit of its members.

Sincerely,

Kim Lauffer



Happy retirement Steve and Idris Van Sant.

IAAO Financial Assistance

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 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 inform recipients of its decision in a timely manner. Apply today. 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 IAAO.org under the Scholarships menu.

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IAAO.org



Who Will Compile the National Parcel Map and Why?

Patrick Santoso, David Salzer, and Brent Jones, PE, PLS

Representatives from the states of Arizona, Colorado, Florida, Illinois, Kansas, New Hampshire, Texas, and Washington gathered during the 2014 IAAO and URISA GIS/CAMA Technologies Conference in Jacksonville, Florida, in February to participate in a moderated forum discussion of the National Parcel Map (NPM). This article summarizes the discussion and conclusions of the forum.

Possible Uses for a National Parcel Map

The initial discussion focused on the possible uses for an NPM, ranging from disaster assessment and planning, to homeland security and strategic defense, to real estate and financial markets analysis. Other uses included compliance with records retention regulations, identification of federal and state-owned land, studies of land use, and planning for mutual aid. Forum attendees concluded that a national parcel data set would have myriad uses and that data sharing among federal agencies and contiguous states would yield more benefits than could be discussed during the forum.

The most pressing need for an NPM would be disaster response and recovery efforts. Many of the states represented had experienced natural disasters in recent years and could easily identify the benefits of a national land database. This use was also viewed as the most publicly palatable reason for developing an NPM.

Compiling a National Parcel Map

The forum reviewed and discussed data aggregation philosophies and concluded that the effort of compiling data should be at the state level. The key to the aggregation processes is having predictable and regular updates to ensure data currency. State-compiled data should be provided to the NPM on a set schedule (although not necessarily the same schedule for all participants) with detailed metadata outlining the currency of the data and the frequency of updates. In addition, the data submission schedules should be designed to coincide with certified final valuations for the tax period in question. For smaller states or tribal territories, regional aggregated data sets may provide economies of scale. Targeting large metropolitan areas would also provide large amounts of data for comparatively little effort, as exemplified in the U.S. Department of Housing and Urban Development (HUD) pilot project.

The federal agencies that might sponsor and/or compile the NPM were HUD, the Federal Emergency Management Agency (FEMA), the U.S. Department of Homeland Security (DHS), the U.S. Department of Defense (DOD), and the General Services Administration (GSA). Although the forum did not identify a particular federal agency to lead the charge, it was clear that sharing among government and public entities, with a focus on disaster response and planning, is critical. Another briefly discussed option was a nongovernmental, not-for-profit organization sponsoring an NPM, as this might be more palatable for data consumers in terms of trust level.

Information in the National Parcel Map

The forum concluded that the NPM should, at a minimum, contain parcel boundary lines. Additional cadastral features (easements, parcel hooks, lot line dimensions, and building footprints) were not discussed but should be addressed in detail at the next forum.

The NPM should preserve more advanced connectivity between parcel data and computer-assisted mass appraisal (CAMA) data. This relational data structure would ensure that important information about condominium and complex ownership interests is not lost in the NPM.

While it was agreed that CAMA data are critical to an NPM, specific data elements raised questions of privacy, compliance with state regulations, and potential exposure of at-risk groups to unwanted attention. The data elements are listed below, along with a brief description of concerns.

Address

Situs address is a critical data element, but no specific risks with its inclusion in the national data set were identified. Details of the address fields were not specifically discussed; however, best practice dictates that the address element comprise separate fields for street number, street name, and unit.

Ownership

Ownership is a key data element, but several issues were raised about its public availability. Specific concerns included personal safety of justice and other officials and of minors. Omitting the ownership names of at-risk parties was discussed, but such a practice presents its own issues. Inserting a null value for the owner name makes the record easily iden-



Patrick Santoso and David Salzer currently work at the University of New Hampshire Technology Transfer Center. Their article, "State Agencies Collaborate on New Hampshire Mosaic of Parcel Map and Assessing Data," appeared in the February 2013 issue of *Fair & Equitable*. They have a strong interest in sustaining an interactive National Parcel Map discussion and showing the progress of state-wide data sharing initiatives that are paving the way to a National Parcel Map.

Brent Jones, PE, PLS, is the Global Manager, Cadastre/Land Records at Esri where he oversees worldwide strategic industry planning, business development, and marketing activities.

tifiable and presents different privacy concerns. Treatment of ownership data needs to be discussed and evaluated further.

Bedroom Count

No specific issues were identified relative to providing a bedroom count.

Bathroom Count

No specific issues were identified relative to providing a bathroom count.

Building Condition Rating

Building condition was identified as a useful data element; however, concerns were expressed about the data being used for targeted marketing of construction services.

Building Grade Rating

As with building condition, grade was identified as a useful data element; however, concerns were raised about the data being used for targeted marketing of construction services. In addition, currency of both condition and grade data at the national level would be a concern.

Valuation

Valuation was flagged as a key field. However, the type of valuation should be clearly identified and standardized for data consistency. Distinctions among assessed, market, taxable, and appraised value must be clear.

Sale Date

Sale date was not explicitly discussed. However, it was identified as a data element that warrants further review because of local regulations.

Sale Price

Inclusion of sale price was identified as problematic in nondisclosure states. The accuracy of sale price (which is sometimes not included on conveyance documents) was also a concern.

The forum concluded that the NPM should consist of boundary lines with a minimum, clearly defined data set derived from CAMA fields. Additional clearly defined data elements should

be offered as optional and be provided on a jurisdictional basis in accordance with local and state regulations. The Federal Geospatial Data Committee (FGDC) schema should also be reviewed and serve as the basis for the NPM. A discussion of the FGDC schema should take place at the next NPM forum.

Data Standards

The forum discussed imposing data standards, particularly with respect to spatial accuracy of parcel map data. The inclusion of minimum data standards would be problematic and create barriers for some jurisdictions to participate in the NPM. Forum attendees favored a clear specification of data format expectations but stressed the need to accept all data.

Data Sharing

Data sharing among local, state, and federal agencies was identified as necessary to eliminate duplication of effort and to provide the maximum benefit to all NPM partners. No issues beyond logistics were identified for intergovernmental data sharing.

The forum did not have sufficient time to fully discuss public data sharing. It was acknowledged that some component of the data set should be readily accessible by the public. Discussion topics included a GIS service with functionality for clicking on and identifying parcels and possibly downloading redacted and/or size-restricted data sets. The forum acknowledged that the more accessible the data, the greater the uses and benefits for all participants. The need to preserve privacy and public safety was also stressed.

Conclusion and Next Steps

The National Parcel Map Forum will reconvene at future conferences to further explore pertinent issues. Several attendees recommended that the forum take place at a plenary session with sufficient time to address selected topics in detail. A record of findings will be compiled following each forum and combined with previous records to build a complete recommendations document.

It would be beneficial to discuss specific topics in breakout sessions in advance of larger forums. The smaller groups can discuss the details and deliver topic briefings that highlight the salient points of the discussion and that provide recommendations to the larger forum for consensus building.

CONGRATULATIONS NEW DESIGNEES

Linda Phillips, AAS, received the Assessment Administration Specialist designation in February 2014. Phillips is the Assessor for Tippecanoe County in Lafayette, Indiana. She has held that position for three years. Phillips attended Purdue University and earned bachelor's and master's degrees. She is a member of the Wabash Valley Trust for Historic Preservation board of directors, past president of Friends of the Downtown, a member of the Tippecanoe County Historical Association board of directors, and a volunteer for 4-H and Civic Theatre. Phillips received the West Central District Assessor of the Year award. She is also known as the "sequin queen" as she designs costumes for the Civic Theatre in her spare time. Phillips joined IAAO in 2011.



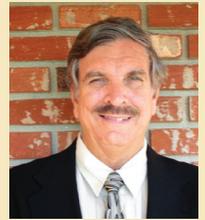
Glenda Stone, RES, received the Residential Evaluation Specialist designation in February 2014. Stone serves as a Residential Assessor for the Property Valuation Services Corporation in Dartmouth, Nova Scotia. She has held that position for two years and previously worked as a field assessor. Stone attended Mount Saint Vincent University and received a business administration certificate and also attended Cape Breton Business College. Stone states she started working at the assessment office through a temp agency for a two-week assignment. She did not know what type of work the office performed and is still there nine years later. Stone joined IAAO in 2010.



Kevin D. Hayes, RES, received the Residential Evaluation Specialist designation in February 2014. Hayes is the Deputy for Appraisals for the Pinellas County Property Appraiser's Office in Clearwater, Florida. He has held that position for more than a year. Hayes previously served as principal for Whitewater Realty Advisors, managing director for Grubb & Ellis, and managing director/vice president of Hayes Appraisal Group. Hayes attended Florida Southern College and received a bachelor's degree in business administration. He is a member of the Appraisal Institute, holds the MAI designation, and is a member of the Florida Gulf Coast Chapter of the Appraisal Institute. Hayes joined IAAO in 2013.



Michael R. McKinley, RES, received the Residential Evaluation Specialist designation in March 2014. McKinley serves as an Appraiser II for the Pinellas County Property Appraiser's Office in Clearwater, Florida. He has held that position for four years. McKinley previously served as an appraiser specialist, senior review appraiser, and as principal appraiser and owner of M & M Appraisers. He attended the University of South Florida and earned a master's degree in urban management. He also attended Florida Southern College and earned a bachelor's degree in business administration. McKinley holds the SRA designation through the Appraisal Institute. He is a member of the Appraisal Institute West Coast Florida Chapter and has served as chapter president, vice president, treasurer, secretary, and regional representative and on the board of directors. McKinley joined IAAO in 2013.



Nikolaus Cutrell, RES, received the Residential Evaluation Specialist designation in February 2014. Cutrell serves as Residential Manager for the Leon County Property Appraiser's Office in Tallahassee, Florida. He had held that position for three years and was previously a residential appraisal specialist, commercial field appraiser, and residential field appraiser. Cutrell attended Florida State University. He is a member of the Florida Chapter of IAAO and Kappa Alpha order fraternity. Cutrell starting working for Leon County at the age of 20. He is an avid outdoorsman and enjoys kayak and fly fishing along the "forgotten coast" of Florida. He also enjoys attending FSU football games and states they won the BCS National Championship this past year. Cutrell joined IAAO in 2011.



Correction: In April *Fair & Equitable*, Sherri Bentley, AAS, was correctly listed as earning her Assessment Administration Specialist designation, however, the logo accompanying her listing was for the Residential Evaluation Specialist designation. IAAO regrets the error.

Brian C. Arnold, RES, received the Residential Evaluation Specialist designation in February 2014. Arnold is the Assessor for Warren County in Indianola, Iowa. He has held that position for four years. Arnold previously served as the Deputy Assessor for Dallas County, Iowa, Commercial and Residential Appraiser for Douglas County, Nebraska, and Appraiser for Mitchell and Associates, Inc. He attended the University of Nebraska and earned a bachelor's degree in business administration and real estate. Arnold was a member of the U.S. Army Reserves for eight years, the Iowa State Association of Assessors Legislature Committee, and the Indianola Noon Lions. He started his career in the appraisal/assessment world at 24. Arnold joined IAAO in 2010.



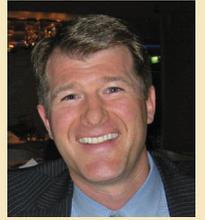
Kevin Prine, RES, received the Residential Evaluation Specialist designation in February 2014. Prine serves as a Commercial Appraiser for the City Assessor's Office in Portsmouth, Virginia. He has been with the department for four years. Prior to that, he worked at the Virginia Beach Real Estate Assessor's Office and as a private appraiser for 11 years. He holds a Certified Residential Appraiser's License and a Real Estate Sales License in the Virginia. Prine was the youngest licensed appraiser in Virginia at the time he received his appraiser's license. He holds an associate's degree in information technology from Bryant & Stratton College and is finishing his bachelor's degree in finance from Old Dominion University. Prine has served on the Education Committee for the VAAO for three years and is currently on the Arrangements Committee. Prine joined IAAO in 2010.



Thu Ngo, RES, received the Residential Evaluation Specialist designation in March 2014. Ngo serves as a Research Associate for the Harris County Appraisal District in Houston, Texas. She has held that position for six years. Ngo attended Houston Community College and earned an associate's degree in mathematics. She attended the University of Houston and earned a bachelor's degree in mathematics. Ngo is an adjunct professor at Lone Star College, Fairbanks Center. She states she cannot remember how many times she has been chased or followed by dogs when reviewing properties. On one occasion Ngo was followed by a dog the (size of a lion) until she backed off the property! She joined IAAO in 2011.



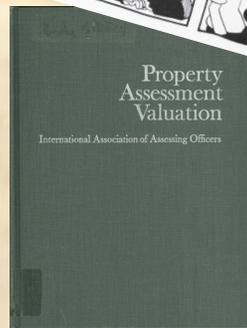
David M. Cornell, CAE, received the Certified Assessment Evaluator designation in March 2014. Cornell serves as the Assistant Director for the New Hampshire Department of Revenue Municipal and Property Division in Concord, New Hampshire. He has held that position for three and one half years. He previously served as chairman of the board of assessors, commercial appraiser for the City of Manchester, and appraiser for the New Hampshire Department of Revenue. Cornell attended Liberty University and earned a bachelor's degree in business administration. He attended Plymouth State University and earned a master's degree in business administration and a graduate certificate in investment and finance. Cornell is a national instructor for IAAO. He is a member of the New Hampshire chapter of the Appraisal Institute board of directors and the New Hampshire Association of Assessing Officials Education Committee. Cornell joined IAAO in 2004.



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

80 Years of Excellence

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



1976

1977

1978

1979

1980

The Research and Technical Service Department conducts a first-ever intensive seminar on computer-assisted appraisal systems.

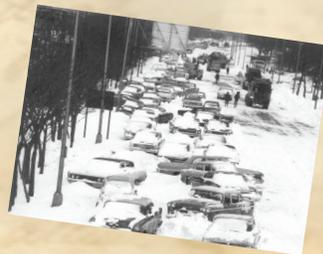
“The Biloxi Nine” are selected and gathered in a grassroots effort by immediate Past-President Anthony G. Ferraro, CAE to select qualified Executive Board and Officer Candidates, outside of those picked by the nominating committee. A slate of write-in candidates is elected by an overwhelming majority of 2 to 1 by all members.

Statistics and Computers in the Appraisal Process is published, only 3 years after *Computerized Assessment Administration*, demonstrating support for the rapid technology changes of the era.

Property Assessment Valuation is first published. It provides a comprehensive introduction to property valuation for assessment purposes. Upon publication, it was adopted as the fundamental text in IAAO introductory courses. Cost for members was \$14.50 and \$16.00 for non-members. This text was most recently updated in 2010 and this latest edition is available for purchase in our Marketplace.

Star Wars opens in cinemas and later becomes the historic highest grossing film for that time.

The Great Blizzard of 1978 strikes the Ohio Valley and Great Lakes regions. Days later the Northeastern United States Blizzard strikes New England. The two storms combined kill over 150 people, and cost hundreds of millions of dollars in damage.



Assessment Digest, a bi-monthly predecessor to *F&E*, is first published.

IAAO issues a statement in response to the passage of Proposition 13 in California saying that property tax systems should adhere to these principles: Assessments should be based on current market values; Assessments should equal estimated market value; Assessment systems should be made effective; Assessors should be shielded from the blame for increasing property tax levies; Property tax relief should be based on tax abatements or credits, and Property tax incentives should be based on use restrictions or upon abatements or credits; Exemptions should be kept to an essential minimum, and the rationale for any benefits received by the community from exemptions should be periodically evaluated.

IAAO adopts the Standard on Ratio Studies. The standard sets out the requirements to conduct and judge the results of a ratio study. The standard was most recently updated in April 2013, and is available on the IAAO website.

Six U.S. diplomats, posing as Canadians, manage to escape from Tehran, Iran during the Iran Hostage Crisis as they board a flight to Zurich, Switzerland.

Mount St. Helens erupts in Washington, killing 57 and causing \$3 billion in damage.



Parade of Presidents

Harry S. Shipp, Jr., 1976

Charles R. Henington, CAE, 1977

Willis L. Holland, CAE, 1978

Robert J. Flanagan, CAE, 1979

Tom Fleming, CAE, 1980

Wayne C. Johnson, CAE, 1981

Richard A. Chandler, CAE, 1982

Ian W. McClung, 1983

Joseph M. Vick, CAE, 1984

Barbara G. Brunner, 1985

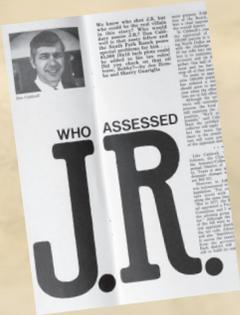
In 1983, readers of Assessment Digest were presented with facts from actual assessment appeal cases and were told “You Be the Judge” and try to determine how the cases were decided. Here is one such case:

The Facts and Arguments:

A taxing authority has proposed to assess two meeting halls owned and occupied by a religious sect, but the religious group has objected that the halls are used for worship and should be considered exempt. On appeal, the taxing authority points out that the religious sect practices a doctrine of separation from evil that restricts contact between members of the sect and the general public. Consequently, the authority argues, the property cannot be considered as an exempt place of “public religious worship” under applicable statutory law. On the other hand the religious group argues that worship on the subject premises is public in the sense that the doors of the meeting halls are not locked, the meetings of the sect are not held in secret, and members of the general public are not excluded, even though they are not actively encouraged to attend. Therefore, the religious group argues that the applicable statutory exemption language does apply in the case at bar.

Answer:

After due consideration, the Court of Appeal of England, in *Broxtowe Borough Council v. Birch*, RA 1 (1983), ruled that the subject meeting halls were not entitled to exemption. The court held that an open invitation or encouragement to attend the meetings of the religious group, provided to the public in general, was required if a property was to be considered an exempt place of “public religious worship.”



1981

1982

1983

1984

1985

The 1st Legal Seminar is held in Orlando, FL. Assessing officers, attorneys and others come to hear experts in the assessment law field discuss some of the most important legal and legislative issues affecting society. Today, the seminar continues to be a successful part of IAAO. The 35th Annual Legal Seminar will be held in Chicago, on December 11-12, 2014.

The 47th Annual conference is held in Louisville, KY. Education sessions included “Marriage of the Laser Video Disk and the Microcomputer”, “Checking the Rising Tide of Property Tax Exemptions”, and “The Valuation of Hotels and Motels”. Spouses were treated to a fashion show, and tours of Churchill Downs and the Seagram’s Distillery.

The IAAO logo is registered with the US as a collective membership mark. Display of the mark indicates membership in IAAO, and IAAO is now authorized to prohibit any non-members, or any group not affiliated with IAAO, from displaying the mark. Members or those who have an affiliation with IAAO are authorized and encouraged to display the IAAO logo as evidence of their professionalism.

The People’s Republic of China becomes the first nation to have a population exceeding 1 billion.



Ian W. McClung is IAAO President. McClung went on to co-found the International Property Tax Institute, an IAAO Allied Organization.

The 49th Annual Conference is held in Vancouver, BC. Over 1,300 attended. Education sessions include “Computer Needs in Smaller Jurisdictions”, “Appraisal of Telecommunications Property”, and “Appraisal of Time-Share Properties”. Optional events included a tour of Vancouver, a trip to Heritage Village, and a tour of several of Vancouver’s colorful gardens.

The final episode of *M*A*S*H* is aired. Over 125 million viewers watch the 2 ½ hour long episode, the highest percentage of homes with television sets to watch a series.

IAAO completes the Standard on Mass Appraisal. This standard is now the Standard on Mass Appraisal of Real Property and was most recently updated in April 2013. It is available on the IAAO website.

IAAO celebrates its 50th Anniversary. A 71 page history of the association, *A Half-Century of Progress: IAAO Through the Years* is made available to members, and provided for free to all conference attendees. Annual conference is held in Hollywood, FL. One of the original founders, Matylda Zurrowska Hudak speaks at the opening session.

Education enrollments reach 4,305 students, the highest enrollment yet.

IAAO’s first female President, Barbara G. Brunner takes office. A scholarship honoring her is currently available to provide funding for members to attend Annual Conference.

The Nintendo Entertainment System home video game console is released.





The Gold Standard for 80 Years

2014 EXHIBITOR AND SPONSORSHIP OPPORTUNITIES

Join us as an Exhibitor and/or Sponsor

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

Exhibitors Contact: Cristalle Bozarth, Meetings Coordinator, bozarth@iaao.org or 816-701-8109

Sponsors Contact: Leann Ritter, Special Projects Manager, ritter@iaao.org or 816-701-8161



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
 80TH ANNUAL INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION
 AUGUST 24-27, 2014
 SACRAMENTO, CALIFORNIA ♦ SACRAMENTO CONVENTION CENTER

REGISTER Now!

The Gold Standard for 80 Years



Visit the conference website at conference.iaao.org for all the information you need, including:

- online registration form
- hotel and travel discount information
- education course descriptions
- and much more!

Don't wait, the early bird deadline ends **July 7!**



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
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It's a Party and You're Invited to Join in the Celebration of IAAO's 80th Anniversary!

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

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

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

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



IAAO Learning Lab: Life Reimagined

IAAO will present a variety of interesting programs at its annual conference in the "Hub," a new learning lab in the Exhibit Hall. One 90-minute session, Life Reimagined, will be offered Tuesday, August 26, 10:00–11:30 am.

What Is Life Reimagined?

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

Who Is Life Reimagined for?

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

What Is the Life Reimagined Approach? Where Did It Come From?

When you think about people who pursue meaningful, successful lives, you start to notice a common set of behaviors that make change possible. Drawing on these observations—and on decades of research by leading doctors, life coaches, entrepreneurs, and other prominent thinkers—Life Reimagined introduces a simple and powerful approach to help you imagine and make your next move in life.

The approach involves six practices (Reflect, Connect, Explore, Choose, Repack, Act) that guide you through change, from reflecting on your life to defining your moment of action.

About the Presenter

Mark Chapman is a "Life Reimagined" Guide with AARP. In addition to Life Reimagined, his portfolio includes leadership and team coaching and development, and cultural competency training.

Note: Hub programs are not eligible for continuing education credit.

IAAO Annual Conference—PLAN AHEAD

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

ABOUT IAAO

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

ABOUT THE CONFERENCE

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

WELCOME RECEPTION

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

KEYNOTE

Jack Lengyel

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

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



TUESDAY PLENARY

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

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



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

WEDNESDAY PLENARY

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



Proposition 13: Legacy and Impact of Property Tax Reform

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

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

EDUCATION SESSIONS

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

EXHIBIT HALL

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

AWARDS LUNCHEON

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

ASSOCIATE MEMBER COMMITTEE (AMC) AUCTION

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

AIR TRANSPORTATION

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

CANCELLATIONS AND REFUNDS

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

BADGES AND CONFERENCE MATERIAL PICKUP

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

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

OFFICIAL CONFERENCE HOTELS

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

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

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

CONVENTION CENTER

The Sacramento Convention Center
1400 J Street
Sacramento, CA 95814

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

TOUR

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

WHAT TO WEAR

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

IAAO Annual Conference—TRACKS & SESSIONS

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

Monday, August 25

10:30 am–11:30 am

COMMERCIAL REAL PROPERTY

Zen and the Art of Hotel Valuation

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

RESIDENTIAL FOCUS

Impact of Heterogeneity and Age On COD

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

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Accessing Industry Experts: Technical Assistance Consulting

Richard H. Hoffman, CAE, Appraisal Research Corporation

Roland S. Ehm, Clinton County, IA

Gregory H. Daniels, CAE, Lynchburg, VA

Derek J. Green, Gloucester County, VA

Richie McKeithen, Philadelphia, PA

Alan S. Dornfest, AAS, Idaho State Tax Commission

TAX POLICY AND ADMINISTRATION

Assessing High Tech Equipment... and the Software Inside

Greg Turner, Council on State Taxation

Betty Yee, California Board of Equalization

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

TECHNOLOGY TRENDS AND TOOLS

Advancing Desktop Assessment: Current Approaches and Potential Improvements

Robert Carroll, Icaros, Inc.

SPECIAL ISSUES

State of the Art Mass Appraisal Systems

Michael Sklarz, PhD, Collateral Analytics

Norm Miller, PhD, University of San Diego

GLOBAL ISSUES

Shenzhen, China: Mass Appraisal of Commercial Properties

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

1:30 pm–3:00 pm

COMMERCIAL REAL PROPERTY

Ask the Valuation Experts

Tim C. Wilmath, Granville Scott / Lodge Tax

William D. Shepherd, Esq, Hillsborough County, FL

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

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

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

RESIDENTIAL FOCUS

Mapping, Ratio Surveys, and International Mass Appraisal

Brian F. Baker, The Sidwell Company

Douglas P. Warr, AAS, Oklahoma State University

Mary Reavey, Milwaukee, WI

Michael W. Prestridge, Lake County, FL

Alan S. Dornfest, AAS, Idaho State Tax Commission

Albert "Bill" W. Marchand, Norfolk, VA

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Tracking Trends in Local Property Markets

Rachel Bryant, Thomson Reuters

TAX POLICY AND ADMINISTRATION

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

Ron Rakow, City of Boston, MA

Robert W. Wassmer, PhD, California State University,

William F. Fox, PhD, University of Tennessee

Joseph Henschman, Tax Foundation

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

TECHNOLOGY TRENDS AND TOOLS

Tax Assessment & Collection Software Selection

Timothy L. Boncoskey, Maricopa County, AZ

Jeff Tompkins, Accent Business Services

SPECIAL ISSUES

Fee (Not So) Simple

Timothy Vergin, Diversified Real Estate Services, Inc.

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

GLOBAL ISSUES

Property Tax: The South African Experience

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

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

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

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

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

3:30 pm–4:30 pm

COMMERCIAL REAL PROPERTY

Cap Rates: Rates, Returns, Risks, & Rewards

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

RESIDENTIAL FOCUS

MRA in Practice: A Successful Implementation

J. Russ Thimgan, Thimgan & Associates, Inc.

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

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Animating your Vision: Successful Cultural Change

Nereia Cormier, Hillsborough County, FL

Bob Henriquez, Hillsborough County, FL

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

TAX POLICY AND ADMINISTRATION

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

Ron Rakow, City of Boston, MA

Alan S. Dornfest, AAS, Idaho State Tax Commission

Robert W. Wassmer, PhD, California State University,

William F. Fox, PhD, University of Tennessee

Joseph Henchman, Tax Foundation

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

TECHNOLOGY TRENDS AND TOOLS

Statistical Methods for Linking GIS to CAMA

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

Dale Hough, Los Angeles County, CA

SPECIAL ISSUES

Impact of Wind Turbines on Residential Properties

Jamie Stata, Municipal Property Assessment Corporation

Jason Moore, MBA, Municipal Property Assessment Corporation

GLOBAL ISSUES

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

Sarmite Barvika, MBA, Riga Technical University

Tuesday, August 26

8:30 am–9:30 am

Plenary

Global Perspective from Wal-Mart

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

10:00 am–11:30 am

COMMERCIAL REAL PROPERTY

What's Normal About Income and Expense Data?

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

Brad A. Eldridge, MAI, Douglas County, KS

RESIDENTIAL FOCUS

Real Property Appraisal Review

Ken P. Wilson, MAI, SRA, Appraisal Institute

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Resources and Processes for Using Professional Standards

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

TAX POLICY AND ADMINISTRATION

Regulating For Success

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

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

TECHNOLOGY TRENDS AND TOOLS

Faster than a Speeding Bullet...

Christopher Devadason, Municipal Property Assessment Corporation

Brian G. Guerin, Municipal Property Assessment Corporation

SPECIAL ISSUES

Site Inspection Process For Industrial Properties

Dennis Deegear, MPA, Duff & Phelps, LLC

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

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

GLOBAL ISSUES

New Levels of Data Accuracy

Bill MacGougan, AACI, MBA, BC Assessment

Marshall Behrns, RI, BC Assessment

1:00 pm–2:30 pm

COMMERCIAL REAL PROPERTY

Income and Expense Data Leading To Annual Assessments

Timothy A. Sheares, New York City, NY

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

RESIDENTIAL FOCUS

Outside Auditors in Municipal Reassessment

Ruel J. Williamson, Mind Pearl LLC

Paul Sanderson, FRICS, International Property Tax Institute

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

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

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

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

TAX POLICY AND ADMINISTRATION

Business Enterprise Value: IAAO's Role

Gary Snyder, RES, MS, Oklahoma State University

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

Patrick Alesandrini, CAE, Hillsborough County, FL

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

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

Kenneth C. Uhrich, Wyoming Dept. of Revenue

TECHNOLOGY TRENDS AND TOOLS

CLOUD Technologies

Jesus Sandoval, El Paso Central Appraisal District, TX

SPECIAL ISSUES

The Dollars and Sense of Land Development

Judith A. Corbett, Local Government Commission

Joseph Minicozzi, AICP, Urban 3, LLC

GLOBAL ISSUES

Republic of Turkey: Developing a Mass Appraisal Program

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

Abdullah Burak Keser, Land Registry and Cadastre, Turkey

3:00 pm–4:30 pm

COMMERCIAL REAL PROPERTY

Avoid the Hazards: Challenges of Golf Course & Club Valuation

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

Marty Benson, MAI, SGA, Benson Realty Advisors

Ron Carciere, MAI, SGA, Golf Course Appraisal

RESIDENTIAL FOCUS

Modeling Residential Values Using Response Surface Analysis

Richard S. Piel, King County, WA

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Cooperation between Assessor and Taxpayer

Ruud M. Kathmann, Netherlands Council for Real Estate Assessment

TAX POLICY AND ADMINISTRATION

In-House Counsel and the Appraiser Team

Leisa Weintraub, Tulsa County, OK

TECHNOLOGY TRENDS AND TOOLS

Online Appeals: Efficiency, Education, and Customer Service

Dennis Pulsipher, King County, WA

Lloyd F. Hara, King County, WA

SPECIAL ISSUES

What Does It Mean?

Larry J. Clark, CAE, CDEI, IAAO

GLOBAL ISSUES

SaaS Appraisals In Australia, Australia

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

Stephen Simpson, B.Bus (Local Government) RMIT, Thompson Reuters Australia

Wednesday, August 27

8:00 am–9:30 am

Plenary

Proposition 13: Legacy and Impact of Property Tax Reform

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

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

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

Joan Youngman, Esq., Lincoln Institute of Land Policy

10:00 am–11:30 am

COMMERCIAL REAL PROPERTY

Cap Rates and Valuation Metrics from REITS

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

RESIDENTIAL FOCUS

Valuation of Challenging Buildings Pt. 1

Ed Martinez, Marshall & Swift

James A. Glickman, MAI, Sacramento County, CA

James R. Siebers, Marshall & Swift

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Writing a Demonstration Mass Appraisal Report

Randy J. Ripperger, CAE, Polk County, IA

TAX POLICY AND ADMINISTRATION

The Valuation of Paper Mills In Ontario

Kenneth West, Walker West LLP

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

TECHNOLOGY TRENDS AND TOOLS

Sharing Services to Benefit Assessors and Taxpayers

Webster J. Guillory, Orange County, CA

SPECIAL ISSUES

Best Practice: An Incomplete Journey

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

GLOBAL ISSUES

International Trends in Property Tax

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

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

1:30 pm–3:00 pm

COMMERCIAL REAL PROPERTY

Rent Data Analysis: Data Cleaning

Vasily Kim, AMAA, Edmonton, AB

RESIDENTIAL FOCUS

Valuation of Challenging Buildings Pt. 2

Ed Martinez, Marshall & Swift

James A. Glickman, MAI, Sacramento County, CA

James R. Siebers, Marshall & Swift

MANAGEMENT AND HUMAN RESOURCE TRENDS AND OPPORTUNITIES

Unraveling the Mystery of Strategic Workforce Planning

Kim Ashizawa, Property Valuation Services Corp. of Nova Scotia

TAX POLICY AND ADMINISTRATION

Taxation of Minerals and Mineral Interests

Calvin A. Kent, PhD, AAS, Marshall University

TECHNOLOGY TRENDS AND TOOLS

Budgeting Blues & Staffing Woes

Alex Hepp, Pictometry International Corp

Tony W. Lindauer, Jefferson County PVA, KY

SPECIAL ISSUES

Saskatchewan's Unique Experience: Legislation Implementation

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

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

GLOBAL ISSUES

The ASEAN Region: Property Tax Practices

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



Old Sacramento (photo by Tom Myers)

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

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

Program Overview

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

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

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

Who Should Attend?

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

Prerequisites

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

Recertification Credit

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

Registration fees

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



Jim Todora, CAE

Participant/Site License Charge

Member Rate		Non-Member Rate	
1-3 attendees	\$79	1-3 attendees	\$149
4-9 attendees	\$139	4-9 attendees	\$219
10+ attendees	\$199	10+ attendees	\$289

Demystifying Commercial Property Appraisal Terminology

Noon–2:00 pm CDT • May 21, 2014

Presented by Jim Todora, CAE

This is an introductory program designed for those new to appraisal or those who have an interest in commercial property valuation. It focuses on vocabulary commonly found in the appraisal of commercial property. Technical definitions, cited from reliable reference sources, are supplemented by independent elaborations using non-technical easy to understand language. Practical examples demonstrate their use in the appraisal process, with emphasis on the income approach to value. A few terms taken from the general areas of statistics and finance provide insightful uses for comparing and gauging market data. Graphics, including photographs and charts serve as visual



aids. This webinar provides a preliminary starting point for future education on commercial property valuation.

From this webinar you will learn

- The difference between what is "average" and what is "typical"
- The use of elements of comparison and units of comparison
- What is meant by the time value of money
- The power of financial leverage
- How to distinguish between "return on" and "return of" investment capital
- The use of rates and ratios
- How to determine effective tax rates

Most webinars earn 2.0 continuing education credits

Québec, Canada

Valerie Brindle
Richard Cote
Jerome Paul Dionne
Pierre Huot
David Provost
Eric Racine

Arizona

Mark A. Tesreau

Arkansas

Jennifer L. Latham

California

Sergey Arakchyan
Richard J. Ayoob, Esq
Samuel C. Kim
Desiree McAllister
Gregory Sasaki

Colorado

Allen "Ko" Clifton

Florida

James Paul Chandler

Ruben R. Curiel
Paul Holt

Georgia

Brian Bishop

Illinois

Joseph R. Conrad
Lena Y. Henderson
Nicholas P. Jordan
Douglas J. LaSota
Anjanette Lord
Joseph A. Power
Kelli L. Waters

Kentucky

Anita C. Mullins

Massachusetts

Stephen J. Sullivan

Michigan

Eric Dunlap

Mississippi

Laurie L. Allen
Kenya F. Lofton

Jeremy J. Sila
Renada J. Taylor

Nevada

Laureen E. Cerini-Jones

New Jersey

Walter R. Higgins, Jr
Elizabeth M. Hollenbach

New Mexico

Thomas A. Drake
Afften Hathcock
Colton McClanahan
Shelly Papineau

North Carolina

Emmett D. Curl
Jeremy Proffitt

Ohio

William T. Barton

Oregon

Damon Gorden
Jan Leendertse
Denise Terry

Pennsylvania

Raffaele Casale

South Dakota

Wendy S. Semmler

Tennessee

Erinne Hester

Texas

Jared Angell
Cheryl Ball
Monica Chacon
Luis Esteban
Jeffrey Neal Henderson
Debra Morin
Carlos Ortiz
Lisa Roebuck
Chester Wood, III

Wyoming

Shannan E. Robinett
Tamara M. Saulsbury
Connie S. Smith

SAVE THE DATE!

PREPARATION AND TRIAL OF THE PROPERTY TAX ASSESSMENT APPEAL SEMINAR

JUNE 5-6, 2014 ♦ KANSAS CITY, MO



Location: University of Missouri—Kansas City School of Law

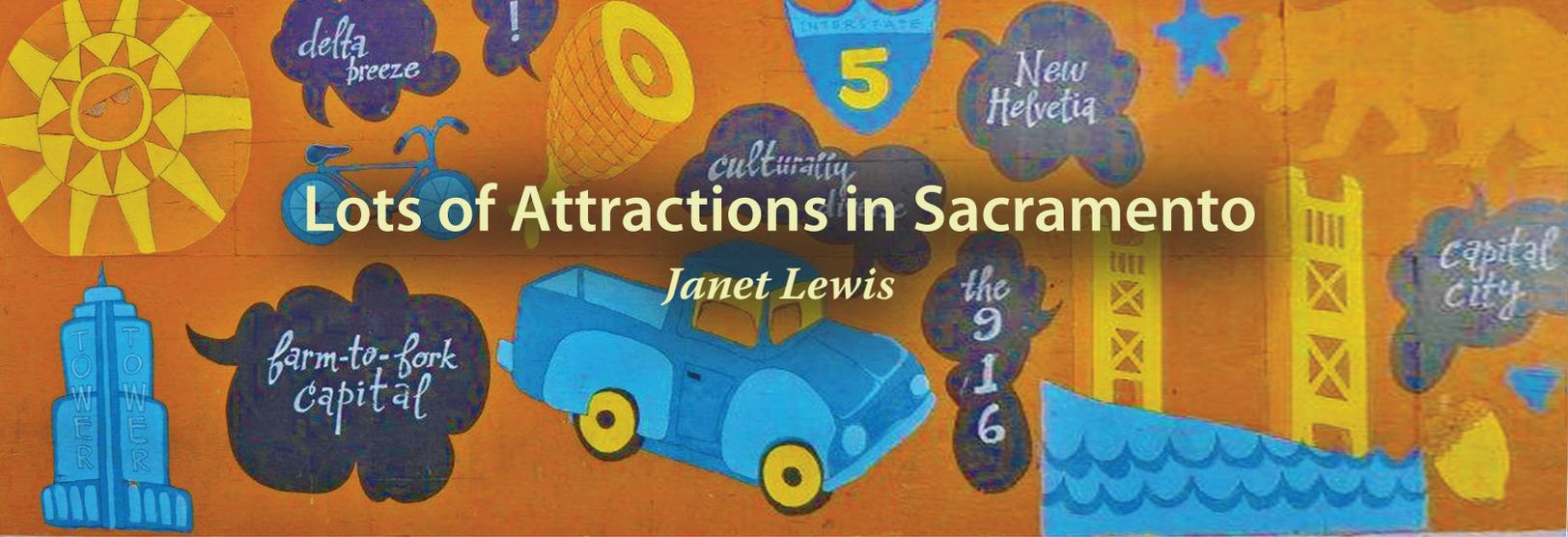
Hotel Accomodations: Intercontinental Kansas City at the Plaza
(AAA four diamond hotel)

Room Rate: \$99 plus tax, single/double

Case Overview

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

Visit www.iaao.org for more details!



Lots of Attractions in Sacramento

Janet Lewis

There is a lot to see and do in and around Sacramento, as described in the February 2014 issue of *Fair & Equitable* (p. 28). More information about the in-town and nearby scenic locations and points of interest can be found on the micro-site, www.visitsacramento.com/iaao2014, created by IAAO's supporting partners at the Sacramento Convention and Visitors Bureau.



Sacramento has a very walkable downtown core—the north-south streets are lettered and the east-west streets are numbered. So when you are rambling about on foot in the downtown core or “grid,” it is always easy to tell at each corner where you are, how many blocks from your starting point, and how far to your destination. With the IAAO conference in August, you may wish to bring a sun hat or visor along with your walking shoes. However warm the day, summer mornings and evenings in Sacramento are generally pleasant, due in part to the renowned delta breeze.

Restaurants

Attendees at IAAO conferences are fairly well fed. But, if you are up early,

out late, or otherwise on your own at meal times, not to worry! There are many excellent and intriguing eateries within mere blocks of the venue. For instance, across J Street from the Sheraton is Pennisi's Deli (1237 J Street), a fabulous place for sandwiches and snacks. For something to take back to your room, check out Pennisi's. Farther down the block is Muntean's Soup and Salad (1225 J Street); the soup is always good, regardless of the season. Muntean's has been written up favorably more than once in the hometown paper, the *Sacramento Bee*. For more information on places to eat near the conference venue, see the Dining Guide and the Badge Program discounts offered on the micro-site.

Sacramento has long been known for its agricultural abundance and was recently dubbed the “Farm-to-Fork Capitol.” Farmers' markets, showcasing locally produced fruits and vegetables, are offered in the downtown area throughout the week. One of my favorites takes place on Wednesday mornings, just three blocks west of the Sheraton along J Street, in the block bounded by 9-10-I-J, across from city hall and the library, at Cesar Chavez Plaza Park. At the Wednesday market, vendors usually start setting up before 9 a.m. and stay until nearly 2 p.m. In August, the booths offer many locally grown seasonal fruits and vegetables that need no cooking or preparation, such as sweet ripe peaches and savory heirloom tomatoes. You can also find

lavender, dried nuts, artisan breads, and olive oil, as well as lunch carts and street music. It's a great local scene! For a more complete listing of certified farmers' markets in Sacramento County, see www.california-grown.com.

Notable Buildings and the Capitol

Across J Street from the convention center is the Pacific Telephone/AT&T Building (1407 J Street). At a glance, this edifice may not seem all that interesting, just a huge white monolithic structure. If you walk around its three sides, however, there are captioned tile panels made from historical black-and-white photos illustrating the early years of telephone history. It's really quite fascinating. Across 15th Street from the AT&T Building presides Sacramento's historic and beautiful Memorial Auditorium, the venue for Monday night's “Roaring '20s” party event.

If you go out the L Street side of the Hyatt Hotel, Sacramento's famously beautiful Capitol Park is across the street. You can meander, amble, or power-walk in “California's Back Yard,” the California State Capitol Park, which spans ten city blocks, from 10th to 15th Streets between L and N Streets. Sacramento being known as the City of Trees, you will never be far from a nice patch of shade on a warm day. If you go around the perimeter to 10th Street and stand on the west steps of the Capitol, you can see down Capitol Mall to the iconic Tower Bridge, one of the most classic views in all of Sacramento.



photos by Janet Lewis

To visit the Capitol building itself, to see the sights, or simply to get back into air-conditioned space, don't let the security entrances deter you. It's worth the short inconvenience to see the restored historical Rotunda portion, as well as the 58 California counties' dioramas in the East Annex portion. Once inside the Capitol, you won't want to miss seeing the life-size bronze grizzly bear that guards the Governor's office. The Capitol's gift shop and museum are in the basement of the historical section. Tours are offered daily.



If you exit Capitol Park by crossing L Street at 13th Street, you will be just one block from Cathedral Square. The centerpiece of this space is the Cathedral of the Blessed Sacrament. There are also two eateries of note in this vicinity, Chops restaurant (1117 11th Street) and Ambrosia Café (1100 11th Street). Across from the Cathedral, at 1020 11th

Street, is the Smith Gallery of Fine Art, a fun place to browse and view paintings of California landscapes and local images by regional artists. Who knows, you may take home an original artwork as your conference souvenir!

The Kay

By now you will be on or very near K Street, one of downtown Sacramento's best-known and ever-changing areas, currently known as "the Kay." Between 15th and 10th Streets on K, among other establishments, are the Esquire IMAX theater, the Esquire Grille, the Downtown & Vine wine bar, Upper Crust Pizza, Osaka Sushi, the Broiler steakhouse, and the historic Crest theater. Watch out for cars and Light Rail trains when walking the Kay! Or maybe you want to ride Light Rail; informational signs and ticket kiosks are located at every stop.

If you are ambitious and a brisk walker, it is possible to head west on the Kay, from the conference venue, counting down the numbered streets as you go, and end up in Old Sacramento and view the Sacramento River. Between 9th and 7th Streets, the Kay is not yet fully revitalized. However, between 7th and 5th a new arena for the Sacramento Kings NBA basketball team is scheduled to break ground in late spring or early summer. Construction activity would necessitate a brief detour along J Street into Old Sac.

If you spot the Sacramento Downtown Guides in their distinctive yellow and black shirts and caps, he or she can give you directions and information. You may also see the Sacramento City Police Department's mounted police officers, who patrol downtown and Old Sac on bicycles as well as on horseback.

If you have extra time and want something unique and structured, consider making a reservation through the Downtown Sacramento Partnership (916-442-8575 or www.downtownsac.org) for a walking tour: Art In Public Places, Tales of the Central City, and Structural Stories, among others. You might even consider the Speakeasy tour of Old Sacramento, in keeping with Monday night's Roaring '20s party.

These are just a few of the places in downtown Sacramento within walking distance of the conference venue. Between networking, attending varied and interesting plenary sessions, and educational offerings, you will take home many wonderful memories from the 2014 conference in beautiful, walkable downtown Sacramento, California. See you in August!



Correction: In March *Fair & Equitable*, the incorrect anniversary listing was included. The correct listing is included in this issue. IAAO regrets the error.

MARCH

5 Years

William E. Ackerman, Madison County, Richmond, KY
Darlene Alder, Graham County, Safford, AZ
James V. Aprea, Harris County Appraisal District, Houston, TX
Olajide Ola Balogun, Harris County Appraisal District, Houston, TX
Angela L. Banks, Jefferson County, Charles Town, WV
Kenneth W. Blakemore, San Joaquin County, Stockton, CA
Larry Brasington, Alachua County, Gainesville, FL
Michele R. Crepeau, Montana Department of Revenue, Helena, MT
George Doimas, Maricopa County Assessor's Office, Phoenix, AZ
Marvin Mark Folkerts, Tyler Technologies, Inc., Jasper, IN
Robert L. Gaitanis, Alachua County Property Appraiser's Office, Gainesville, FL
Alan Hazlett, Land & Property Services, Belfast, Northern Ireland, United Kingdom
Janelle L. Kroening, Town of Cambria, Sanborn, NY
Melinda K. Latham, Mitchell County, Beloit, KS
Robert Locke, Pictometry International Corp, Rochester, NY
Yovanne J. Lucero, Lincoln County Assessor's Office, Carrizozo, NM
Babetta Lynde, Town of Westminster, Westminster, VT
Karen D. MacKereth, Frederick County Assessment Office, Frederick, MD
Jacqueline Minto, Pinal County Assessor's Office, Florence, AZ
Kara Moretto, Ashland, IL
Crystal L. Morgan, Bloom Slugggett Morgan, P.C., Grand Rapids, MI
Joshua Ernest Myers, Josh Myers Valuation Solutions, Chesapeake, VA
Dale L. Peterson, RES, AAS, Davis County Assessor's Office, Farmington, UT
Christopher R. Reidy, Town of Shrewsbury, Shrewsbury, MA
Cheryl A. Ross, Carbon County, Rawlins, WY
Billy Lee Smothermon, Jr, White County Assessor's Office, Searcy, AR
Florence A. Squillace, Montgomery County, Norristown, PA

Scott R. Stewart, Ouachita Parish Assessor's Office, Monroe, LA

Mary Ann Sullivan, Arnstein & Lehr LLP, Chicago, IL

J. Gray Turner, Georgetown County Assessor's Office, Georgetown, SC

Albert R. Wilson, A.R. Wilson, Box Elder, SD

10 Years

T. Dwane Brinson, CAE, Orange County, Hillsborough, NC

Jerald L. Coleman, Latah County Assessor's Office, Troy, ID

Chris Connelly, Williamson Central Appraisal District, Georgetown, TX

Daniel C. Cabbage, Wyandotte County Appraiser's Office, Kansas City, KS

Jerry Daum, Calhoun County Appraisal District, Port Lavaca, TX

Pamela K. Deziel, Town of Wolcott, Wolcott, CT

Mary M. Donners, K & L Gates LLP, Chicago, IL

James C. Everson, Jefferson County Assessor's Office, Golden, CO

Mary E. Huda, Town of Willington, Willington, CT

Richard H. Kessinger, Greene County, Springfield, MO

Alvin R. Lankford, Williamson Central Appraisal District, Georgetown, TX

Alan R. Lumpkin, Wayne County, Goldsboro, NC

Chad M. Miller, Katz, Sapper and Miller, Noblesville, IN

Gary R. Papke, Clarion Associates Inc, Chicago, IL

Jimmy M. Powell, Pulaski County Assessor's Office, Little Rock, AR

Harry H. Semrow, McAuliff & Semrow PC, McHenry, IL

William C. Stephenson, AAS, Washington County Assessor's Office, Fayetteville, AR

Sue Sterrett, Jefferson County Assessor's Office, Golden, CO

John E. Ulibarri, II, AAS, RES, Weber County Assessor's Office, Ogden, UT

Timothy O. Vandermark, Eaton County, Charlotte, MI

Timothy VanKirk, IncomeWorks, Lake Forest, IL

Antonia G. Viens, Houston, TX

15 Years

Len Antilley, Taylor County Central Appraisal District, Abilene, TX

Catherine A. Booker, Pitt County Tax Administration, Greenville, NC

Mona P. Coates, Florida Power & Light Company, Juno Beach, FL

Beth Davis, Drew County Assessor's Office, Monticello, AR

David Donald, City of St. Louis Assessor's Office, Saint Louis, MO

Matthew J. Elmendorf, Tyler Technologies, Inc., Acworth, GA

Paul D. Fall, Sheridan County, Sheridan, WY

Scott D Furman, Okanogan County Assessor, Okanogan, WA

Dane Garber, Clark County, Winchester, KY

Bernard C. Haney, Neptune Township, Neptune, NJ

Joy Hearn, Palm Beach Gardens, FL

Robert W. Jaudes, Greene County Assessor's Office, Springfield, MO

Lesli J. Lehner, Charter Township of Fruitport, Fruitport, MI

Rufino H. Lozano, San Patricio Appraisal District, Sinton, TX

J. Neill Murphy, State and Local Tax Advisors, LLC, Lenoir City, TN

Annette D. Raines, Transylvania County, Brevard, NC

James S Roberts, Fellers, Schewe, Scott, & Roberts, Inc, Atlanta, GA

Harald M. Scheid, Regional Resource Group, Inc., Leominster, MA

Robert Schultze, CAE, City of Regina Assessment Department, Regina, SK, Canada

Les G. Smith, City of Saskatoon, Assessment Branch, Saskatoon, SK, Canada

Gary Stapp, Lyon County, Emporia, KS

Kenneth D. Stieger, Sacramento, CA

Cynthia Williamson, Mind Pearl LLC, Indianapolis, IN

20 Years

Thomas Ben Brown, Logan County PVA Office, Russellville, KY

Becky Buras, Plaquemines Parish Assessor's Office, Belle Chasse, LA

Brenda L. Crawford, Lucas County Auditor's Office, Toledo, OH

Donna Davis, Plaquemines Parish Assessor's Office, Belle Chasse, LA

Debbie Dilworth, Town of Nantucket, Nantucket, MA

Steven H. Ervin, Statesville, NC

Mike Farrow, Sarasota County Property Appraiser's Office, Sarasota, FL

David L Green, Scioto County, Portsmouth, OH

Jason E. Guilford, RES, CAE, Lexur Appraisal Services, Perrysburg, OH

William C. Harvey, II, W C Harvey & Associates, Inc, Great Falls, VA

Jeffrey T. Holsapple, CAE, RES, Johnson County Appraiser's Office, Olathe, KS

Robert W. Hunt, CAE, Clarksville, TN

Brian T. Jones, CAE, Wood County Auditor's Office, Bowling Green, OH

Hugh S. Owen, Forsyth County Assessor's Office, Winston Salem, NC

Cynthia E. Portmann, Snohomish County Assessor's Office, Everett, WA

Mary Reavey, City of Milwaukee, Milwaukee, WI

Gwen D. Rich, Morgan County, Morgan, UT

James Ryan, Brookhaven Township, Farmingville, NY
Stephen J. Trzaskoma, Hancock County Assessor's Office, New Cumberland, WV

25 Years

Patrick S. Carlson, Fairbanks North Star Borough, Fairbanks, AK
John D. Cleminshaw, John G. Cleminshaw, Inc., Stow, OH
John L. DeVittori, Town of Exeter, Exeter, NH
Cindy L. Magill, Sumner County Appraiser's Office, Wellington, KS
George Mascellino, AAS, CAE, Brevard County Property Appraiser's Office, Titusville, FL

30 Years

Florida Association of Property Appraisers, Tallahassee, FL
Phyllis H. Adams, Yadkin County, Yadkinville, NC
Roland R. Bieber, Jefferson County Appraiser District, Beaumont, TX
Melissa H. Bonin, Town of Killingly, Danielson, CT
Alex N. Chizewsky, CAE, Idaho State Tax Commission, Downey, ID
James E. Maloney, Polk County Assessor's Office, Des Moines, IA
Thomas J. McNulty, Esq., Neal, Gerber, & Eisenberg, Chicago, IL
Andrew D. Mohr, CAE, New York State Office Real Property Services, Batavia, NY
Charles W A Willett, CBL & Associates Properties, Inc, Chattanooga, TN

35 Years

Margaret O'Mara Kanter, San Miguel County, Telluride, CO
Arthur J. Murphy, Urban Real Estate Research, Inc, Chicago, IL
Arnold G Siegel, Law Offices of Arnold G Siegel, Chicago, IL
Roger Tschida, CHS, Inc., Saint Paul, MN
Faye White, CAE, Dandridge, TN

MAY

5 Years

Abby M. Arnold, AAS, Lucas County, Toledo, OH
David Chaney, Accent Business Services, Vancouver, WA
Brett K. Frazier, Caddo Parish Assessor's Office, Shreveport, LA
Gail A. Gramelspacher, Dubois County, Jasper, IN
Tosha Y. Horton, Clark County, Arkadelphia, AR
Danny Lash Hutcherson, Hardin County, Elizabethtown, KY
Laurie A. Lander, Cabarrus County Tax Administration, Charlotte, NC
Carolyn S. Logan, Fayette County PVA, Lexington, KY

Karissa A. Logan, Pettis County Assessor's Office, Sedalia, MO
David A. McDowell, AAS, Erie County Auditor's Office, Sandusky, OH
Sheila K. Pullen, Howard County, Center Township, Kokomo, IN
Michelle H. Seaford, Cabarrus County Tax Administration, Concord, NC
Kenneth J. Wozniak, Allegheny County, Pittsburgh, PA

10 Years

Lainie Claudio, Marion County Appraiser's Office, Ocala, FL
Nora M. Gibson, Jackson County, Newport, AR
George W. Greene, Jr, Old Orchard Beach, Old Orchard Beach, ME
Donna Q. Minchew, Marion County Appraiser's Office, Ocala, FL
Karen K. Moore, Harnett County GIS/Land Records, Lillington, NC
Danielle E. Naumann, RES, AAS, Cerro Gordo County, Mason City, Mason City, IA
Jason V. Raab, American Tower Corporation, Boca Raton, FL
Simar K. Singh, Prince William County, Prince William, VA
Jessica L. Sypher, Town of Essex, Essex, CT
Scott Wolpert, Property Assessment Review, St Louis, MO

15 Years

Edward Amdur, DuCharme, McMillen, & Associates, Windsor, CT
Dale Bagley, Piute County, Junction, UT
Anthony Bonavolonta, Du Page County, Wheaton, IL
Lori Bushnell, Washington County Assessor's Office, Saint George, UT
David H Cole, Cole Appraisal Services, Inc, Herndon, VA
Denny M. Estrada, Los Angeles County Assessor's Office, Los Angeles, CA
Theresa Herbert, CAE, City of Edmonton, Edmonton, AB, Canada
Barry J. Keefe, City of Rutland, Rutland, VT
Joseph M. LeVesque, Barre Town, Websterville, VT
Tim R. Lynn, Wasco County Department of Assesment & Tax, The Dalles, OR
Wayne Minke, CAE, Strathcona County, Sherwood Park, AB, Canada
Kathryn D. Myers, Esq., Johnson County Legal Department, Olathe, KS
Lisa Novotny, City of Wetaskiwin, Wetaskiwin, AB, Canada
Janice J. Peixinho, Town of East Greenwich, West Warwick, RI
Michael A Procknow, City of Fitchburg, Fitchburg, WI
Dusty Rhodes, Hamilton County Auditor's Office, Cincinnati, OH
Rhonda J. Wright, Lincoln County Appraiser's Office, Lincoln, KS

20 Years

Brenda L. Arnold, Wyoming Department of Revenue, Cheyenne, WY
Julie A. Beardslee, City of Manistee, Manistee, MI
Richard Bradshaw, James City County, Williamsburg, VA
Philip S. Hartmann, RES, Fairfax County Dept of Tax Administration, Fairfax, VA
Steven M. Hernet, Culleoka, TN
Vivian R Ingersoll, Dekalb County Tax Assessors, Decatur, GA
Robert P. Leclair, Town of Longmeadow, Longmeadow, MA
Claude T. Mauberret, Orleans Parish Board of Assessors, New Orleans, LA
Donna J. Raney, Montgomery County Appraisal Department, Montgomery, AL
Karen L. Rassias, Town of Wilmington, Wilmington, MA

25 Years

David Arnold, Vision Appraisal Technology, Inc, Southampton, MA
Scott W. Bartlett, Town of Goffstown, Goffstown, NH
Richard L. Haas, CAE, Brevard County Property Appraiser's Office, Titusville, FL
Larry F Johannes, Oklahoma County Assessor's Office, Oklahoma City, OK
John E. Keefe, Chisago County, Center City, MN
Martin D. Marshall, Lenawee County Equalization Department, Adrian, MI
Maggie Mata-Duran, Maverick County Appraisal District, Eagle Pass, TX
Kerem M. Oner, CAE, Prince William County, Real Estate Assessments, Woodbridge, VA
Nedra Smolka, Montgomery County Auditor's Office, Dayton, OH

30 Years

Pamela C. Jones, Ruston, LA
John F. Ryan, CAE, J F Ryan & Associates, Inc, Newbury, MA

35 Years

Linda Arnold, Town of Farmington, Farmington, CT
Dennis J. Lee, Peach County Board of Assessors, Jeffersonville, GA
David J. Rice, CAE, Edward Rose & Sons, Inc, Kalamazoo, MI

40 Years

Marie McNelis Bracken, Little Rock Township, Plano, IL

45 Years

Gordon M Donley, CAE, Topsham, ME

50 Years

Robert J. Flanagan, CAE, Flanagan Associates, Mystic, CT

BY LOCATION

ALABAMA

101—Fundamentals of Real Property Appraisal
Montgomery, September 15–19, 2014

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

ARIZONA

551—Valuation of Machinery & Equipment
Phoenix, August 5–7, 2014

300—Fundamentals of Mass Appraisal
Phoenix, November 3–7, 2014

The AZ Chapter of IAAO sponsors the offerings listed above. For more details, contact Tim Grogan 602/372-9218.

ARKANSAS

402—Tax Policy
Little Rock, May 19–23, 2014

201—Appraisal of Land
Little Rock, September 8–12, 2014

300—Fundamentals of Mass Appraisal
Little Rock, November 17–21, 2014

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

600—Principles & Techniques of Cadastral Mapping
Little Rock, July 14–18, 2014

The Arkansas Chapter of IAAO sponsors the offering listed above. For more details, contact Farrah Matthews 870/886-1135.

CONNECTICUT

102—Income Approach to Valuation
Rocky Hill, September 8–12, 2014

The Connecticut Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda 203/988-0883.

FLORIDA

300—Fundamentals of Mass Appraisal
St. Augustine, May 19–23, 2014

311—Residential Modeling Concepts
St. Augustine, May 19–23, 2014

400—Assessment Administration
St. Augustine, May 19–23, 2014

102—Income Approach to Valuation
Panama City Beach, August 4–8, 2014

201—Appraisal of Land, Panama City Beach
August 4–8, 2014

312—Commercial/Industrial Modeling Concepts
Panama City Beach, August 4–8, 2014

402—Tax Policy, Panama City Beach
August 4–8, 2014

The FL Department of Revenue, Property Tax Oversight sponsor the offerings listed above. For more details, contact Meghan Miller 727/588-6856 or via e-mail, millerm@dor.state.fl.us

IDAHO

102—Income Approach to Valuation
Boise, July 28–August 1, 2014

163—Marshall & Swift - Commercial
Boise, July 29–30, 2014

201—Appraisal of Land
Boise, July 28–August 1, 2014.

311—Residential Modeling Concepts
Boise, July 28–August 1, 2014

331—Mass Appraisal Practices & Procedures
Boise, July 28–August 1, 2014

402—Tax Policy
Boise, July 28–August 1, 2014

The Idaho State Tax Commission sponsors the offerings listed above. For more details, contact Jan Barnard 208/334-7733.

INDIANA

400—Assessment Administration
Valparaiso, June 2–6, 2014

151—National USPAP
Sellersburg, August 5–7, 2014

101—Fundamentals of Real Property Appraisal
Evansville, August 11–15, 2014

102—Income Approach to Valuation
Huntington, September 15–19, 2014

151—National USPAP
Valparaiso, September 30–October 2, 2014

300—Fundamentals of Mass Appraisal
Sellersburg, October 20–24, 2014

400—Assessment Administration
Indianapolis, December 1–5, 2014

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

KANSAS

300—Fundamentals of Mass Appraisal
Wichita, May 19–23, 2014

191—National USPAP 7-Hour Update
Wichita, September 29, 2014

311—Residential Modeling Concepts
Wichita, October 13–17, 2014

The Sedgwick County Appraisers Office sponsors the offering listed above. For more details, contact Todd Reynolds 316/660-9277.

300—Fundamentals of Mass Appraisal
Olathe, June 2–6, 2014

331—Mass Appraisal Practices and Procedures
Olathe, August 18–22, 2014

201—Appraisal of Land
Olathe, September 8–12, 2014

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

102—Income Approach to Valuation
Topeka, July 7–11, 2014

300—Fundamentals of Mass Appraisal
Topeka, August 4–8, 2014

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

101—Fundamentals of Real Property Appraisal
Wichita, July 21–25, 2014

102—Income Approach to Valuation, Wichita
Wichita, August 18–22, 2014

400—Assessment Administration
Wichita, September 15–19, 2014

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

KENTUCKY

500—Assessment of Personal Property
Frankfort, June 9–13, 2014

300—Fundamentals of Mass Appraisal
Frankfort, June 23–27, 2014

400—Assessment Administration
Frankfort, July 28–August 1, 2014

102—Income Approach to Valuation
Frankfort, August 18–22, 2014

101—Fundamentals of Real Property Appraisal
Frankfort, September 15–19, 2014

The KY Chapter of IAAO sponsors the offering listed above. For more details, contact Melissa Klink 502/564-7191.

LOUISIANA

112—Income Approach to Valuation II
Baton Rouge, May 19–23, 2014

400—Assessment Administration
Baton Rouge, May 19–23, 2014

601—Cadastral Mapping: Methods & Applications
Baton Rouge, May 19–23, 2014

151—National USPAP
Baton Rouge, June 16–18, 2014

151—National USPAP
Baton Rouge, June 18–20, 2014

The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charles Henington 318/226-6711.

300—Fundamentals of Mass Appraisal
New Orleans, June 23–27, 2014

The Orleans Parish Assessor's Office sponsor the offering listed above. For more details, contact Reba Johnson 504/658-1399.

MINNESOTA

102—Income Approach to Valuation
Plymouth, September 15–19, 2014

311—Residential Modeling Concepts
Plymouth, October 20–24, 2014

102—Income Approach to Valuation

Plymouth, November 17–21, 2014

The MN Association of Assessing Officers sponsor the offerings listed above. For more details, contact Bob Wilson 952/826-0426.

MISSISSIPPI

101—Fundamentals of Real Property Appraisal

Jackson, May 19–23, 2014

The Mississippi State University Extension sponsor the offerings listed above. For more details, contact Jason Camp 662/325-3141 or jasonc@ext.msstate.edu

MISSOURI

400—Assessment Administration

Blue Springs, July 14–18, 2014

402—Tax Policy

Blue Springs, October 6–10, 2014

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

NEW HAMPSHIRE

101—Fundamentals of Real Property Appraisal

Concord, July 14–18, 2014

191—National USPAP 7-Hour Update

Concord, July 17, 2014

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

NEW YORK

201—Appraisal of Land

Ithaca, July 14–18, 2014

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

NORTH CAROLINA

311—Residential Modeling Concepts

Chapel Hill, June 23–27, 2014

400—Assessment Administration

Chapel Hill, August 18–22, 2014

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

OHIO

112—Income Approach to Valuation II

Delaware, May 19–23, 2014

102—Income Approach to Valuation

Akron, July 7–11, 2014

300—Fundamentals of Mass Appraisal

Marysville, September 8–12, 2014

201—Appraisal of Land

Moraine, October 27–31, 2014

191—USPAP 7-Hour Update

North Canton, November 3, 2014

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

OKLAHOMA

300—Fundamentals of Mass Appraisal

Oklahoma City, June 23–27, 2014

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

PUERTO RICO

102—Income Approach to Valuation

San Juan, May 14–18, 2014

112—Income Approach to Valuation II

San Juan, June 18–22, 2014

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

TENNESSEE

400—Assessment Administration

Brentwood, June 2–6, 2014

300—Fundamentals of Mass Appraisal

Brentwood, July 7–11, 2014

101—Fundamentals of Real Property Appraisal

Knoxville, August 11–15, 2014

112—Income Approach to Valuation II

Brentwood, September 8–12, 2014

311—Residential Modeling Concepts

Knoxville, October 20–24, 2014

600—Principles & Techniques of Cadastral Mapping

Brentwood, November 3–7, 2014

201—Appraisal of Land

Brentwood, November 17–21, 2014

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

TEXAS

102—Income Approach to Valuation

Houston, September 8–12, 2014

400—Assessment Administration

Austin, October 6–10, 2014

101—Fundamentals of Real Property Appraisal

Austin, October 13–17, 2014

151—National USPAP

Houston, October 13–14, 2014

191—National USPAP 7-Hour Update

Houston, October 15, 2014

300—Fundamentals of Mass Appraisal

Austin, November 10–14, 2014

331—Mass Appraisal Practices and Procedures

Houston, November 3–7, 2014

102—Income Approach to Valuation

Austin, December 8–12, 2014

112—Income Approach to Valuation II

Houston, December 8–12, 2014

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

THAILAND

300—Fundamentals of Mass Appraisal

Bangkok, July 21–25, 2014

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

UTAH

102—Income Approach to Valuation

Salt Lake City, June 16–20, 2014

112—Income Approach to Valuation II

Salt Lake City, October 27–31, 2014

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

VERMONT

102—Income Approach to Valuation

White River Junction, September 29–October 3, 2014

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

452—Fundamentals of Assessment Ratio Studies

Bellows Falls, August 11–13, 2014

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

VIRGINIA

101—Fundamentals of Real Property Appraisal

Fredericksburg, June 9–13, 2014

102—Income Approach to Valuation

Fredericksburg, June 9–13, 2014

112—Income Approach to Valuation II

Fredericksburg, June 9–13, 2014

201—Appraisal of Land,

Fredericksburg, June 9–13, 2014

300—Fundamentals of Mass Appraisal

Fredericksburg, June 9–13, 2014

311—Residential Modeling Concepts

Fredericksburg, June 9–13, 2014

312—Commercial/Industrial Modeling Concepts

Fredericksburg, June 9–13, 2014

331—Mass Appraisal Practices and Procedures

Fredericksburg, June 9–13, 2014

400—Assessment Administration

Fredericksburg, June 9–13, 2014

402—Tax Policy

Fredericksburg, June 9–13, 2014

500—Assessment of Personal Property

Fredericksburg, June 9–13, 2014

600—Principles & Techniques of Cadastral Mapping

Fredericksburg, June 9–13, 2014

The Department of Taxation sponsors the offerings listed above. For more details, contact Jason Hughes 804/371-0842 or <http://www.cvent.com/d/k4q9kz/1Q>.

WYOMING

452—Fundamentals of Assessment Ratio Studies

Cheyenne, September 3–5, 2014

252—Valuing Property Affected by Environmental Contamination

Casper, September 17–19, 2014

101—Fundamentals of Real Property Appraisal

Casper, September 22–26, 2014

201—Appraisal of Land

Cheyenne, October 20–24, 2014

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

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

May 19–23, 2014, Mississippi (Jackson)

June 9–13, 2014, Virginia (Fredericksburg)

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

July 21–25, 2014, Kansas (Wichita)

August 11–15, 2014, Tennessee (Knoxville)

August 11–15, 2014, Indiana (Evansville)

September 15–19, 2014, Alabama (Montgomery)

September 15–19, 2014, Kentucky (Frankfort)

September 22–26, 2014, Wyoming (Casper)

October 13–17, 2014, Texas (Austin)

Course 102—Income Approach to Valuation

May 14–18, 2014, Puerto Rico (San Juan)

June 9–13, 2014, Virginia (Fredericksburg)

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

July 7–11, 2014, Ohio (Akron)

July 7–11, 2014, Kansas (Topeka)

July 28–August 1, 2014, Idaho (Boise)

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

August 18–22, 2014, Kentucky (Frankfort)

August 18–22, 2014, Kansas (Wichita)

September 8–12, 2014, Texas (Houston)

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

September 15–19, 2014, Minnesota (Plymouth)

September 15–19, 2014, Indiana (Huntington)

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

November 17–21, 2014, Minnesota (Plymouth)

December 8–12, 2014, Texas (Austin)

Course 112—Income Approach to Valuation II

May 19–23, 2014, Ohio (Delaware)

May 19–23, 2014, Louisiana (Baton Rouge)

June 9–13, 2014, Virginia (Fredericksburg)

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

September 8–12, 2014, Tennessee (Brentwood)

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

December 8–12, 2014, Texas (Houston)

Workshop 151—National USPAP

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

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

August 5–7, 2014, Indiana (Sellersburg)

September 30–October 2, 2014, Indiana (Valparaiso)

October 13–14, 2014, Texas (Houston)

Workshop 163—Marshall & Swift-Commercial

July 29–30, 2014, Idaho (Boise)

Workshop 191—National USPAP 7-Hour Update

July 17, 2014, New Hampshire (Concord)

September 29, 2014, Kansas (Wichita)

October 15, 2014, Texas (Houston)

November 3, 2014, Ohio (Canton)

Course 201—Appraisal of Land

June 9–13, 2014, Virginia (Fredericksburg)

July 14–18, 2014, New York (Ithaca)

July 28–August 1, 2014, Idaho (Boise)

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

September 8–12, 2014, Kansas (Olathe)

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

October 20–24, 2014, Wyoming (Cheyenne)

October 27–31, 2014, Ohio (Moraine)

November 17–21, 2014, Tennessee (Brentwood)

252—Valuing Property Affected by

Environmental Contamination

September 17–19, 2014, Wyoming (Casper)

Course 300—Fundamentals of Mass Appraisal

May 19–23, 2014, Kansas (Wichita)

May 19–23, 2014, Florida (St. Augustine)

June 2–6, 2014, Kansas (Olathe)

June 9–13, 2014, Virginia (Fredericksburg)

June 23–27, 2014, Kentucky (Frankfort)

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

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

July 7–11, 2014, Tennessee (Brentwood)

July 21–25, 2014, Thailand (Bangkok)

August 4–8, 2014, Kansas (Topeka)

September 8–12, 2014, Ohio (Marysville)

October 20–24, 2014, Indiana (Sellersburg)

November 3–7, 2014, Arizona (Phoenix)

November 10–14, 2014, Texas (Austin)

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

Course 311—Residential Modeling Concepts

May 19–23, 2014, Florida (St. Augustine)

June 9–13, 2014, Virginia (Fredericksburg)

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

July 28–August 1, 2014, Idaho (Boise)

October 13–17, 2014, Kansas (Wichita)

October 20–24, 2014, Tennessee (Knoxville)

October 20–24, 2014, Minnesota (Plymouth)

Course 312—Commercial/Industrial Modeling Concepts

June 9–13, 2014, Virginia (Fredericksburg)

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

Course 331—Mass Appraisal Practices and Procedures

June 9–13, 2014, Virginia (Fredericksburg)

July 28–August 1, 2014, Idaho (Boise)

August 18–22, 2014, Kansas (Olathe)

November 3–7, 2014, Texas (Houston)

Course 400—Assessment Administration

May 19–23, 2014, Louisiana (Baton Rouge)

May 19–23, 2014, Florida (St. Augustine)

June 2–6, 2014, Tennessee (Brentwood)

June 2–6, 2014, Indiana (Valparaiso)

June 9–13, 2014, Virginia (Fredericksburg)

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

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

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

September 15–19, 2014, Kansas (Wichita)

October 6–10, 2014, Texas (Austin)

December 1–5, 2014, Indiana (Indianapolis)

Course 402—Tax Policy

May 19–23, 2014, Arkansas (Little Rock)

June 9–13, 2014, Virginia (Fredericksburg)

July 28–August 1, 2014, Idaho (Boise)

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

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

Workshop 452—Fundamentals of Assessment Ratio Studies

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

September 3–5, 2014, Wyoming (Cheyenne)

Course 500—Assessment of Personal Property

June 9–13, 2014, Virginia (Fredericksburg)

June 9–13, 2014, Kentucky (Frankfort)

Workshop 551—Valuation of Machinery & Equipment

August 5–7, 2014, Arizona (Phoenix)

Course 600—Principles & Techniques of Cadastral Mapping

June 9–13, 2014, Virginia (Fredericksburg)

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

November 3–7, 2014, Tennessee (Brentwood)

Course 601—Cadastral Mapping: Methods & Applications

May 19–23, 2014, Louisiana (Baton Rouge)

Calendar of Events

Local • Regional • International

Northeastern Regional Association of Assessing Officers

Annual Conference
May 18–21, 2014
Atlantic City, New Jersey
www.nraao.org/

North Central Regional Association of Assessing Officers

Annual Conference
June 6–8, 2014
Deadwood, South Dakota

Arkansas Assessors Association

Summer Meeting
June 11–13, 2014
Rogers, Arkansas

International Property Tax Institute

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

Institute of Municipal Assessors

57th Annual Conference
June 22–24, 2014
Niagra Falls, Ontario, Canada
<http://www.assessorsinstitute.ca>

National Association of Counties

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

Tennessee Chapter of IAAO

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

Maine Association of Assessing Officers

Annual Fall Conference
September 3–5, 2014
Sebasco Harbor Resort, Maine

International City/County Management Association

100th Annual Conference
September 14–17, 2014
Charlotte, North Carolina
icma.org/en/icma/events/conference/welcome

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

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- **EagleView Technologies/Pictometry**
- **International Association of Assessing Officers**
- **Local Government Services International**
- **Narrative 1 Software**
- **O'Connor Consulting, Inc.**
- **Pickett & Company, Inc.**
- **Spatialest**
- **TEAM Consulting, LLC**
- **Thomson Reuters**
- **Tyler Technologies, Inc.**
- **Vision Government Solutions**
- **ZillionInfo**

IAAO E-communications—Sign up Today

Chris Bennett

In a typical day, most of us receive significant amounts of unwanted—junk—e-mail, also known as spam. Spam is a worldwide problem that is getting worse in spite of firewalls and other controls.

Legislative attempts to control spam in the United States and Canada have unintended consequences for IAAO and other organizations that are not a primary target of these laws but are still subject to the rules and regulations affecting messages they send to their members and others.

What Is IAAO Doing about Spam?

IAAO follows conservative guidelines for sending electronic communications to its members. Most IAAO members want to receive these e-communications, and the few members who do not are promptly removed from the distribution list and their choice is updated in the IAAO database. IAAO enjoys low unsubscribe rates and high readership compared to industry norms.

IAAO currently uses *implied consent*, rather than *express consent*, to send messages to its members. *Implied consent* means that membership in an organization entitles participants to receive—and the organization to send—promotional and informational e-mails. In other words, members are opted in unless they choose to opt out. This type of consent is common among associations and nonprofit membership organizations.

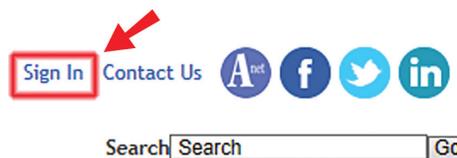
Express or affirmed consent means that an organization must have written consent that participants want to receive commercial e-mails. In other words, participants are opted out unless they

choose to opt in. This type of consent is required for profit-oriented businesses but can also be implemented by associations like IAAO.

With the recent changes to anti-spam laws in Canada, IAAO has reviewed its policies and has decided to reaffirm its connection to its members, particularly those in Canada. IAAO is now seeking *express consent* to send electronic communications to its members; that is, it is asking them to expressly opt in to receive e-communications. IAAO would like to accomplish this before Canada's anti-spam laws (CASL) laws take effect on July 1, 2014, to ensure uninterrupted service. After that, anyone who has not provided *express consent* will no longer receive e-communications from IAAO. Members can of course choose to opt in to future communications at any time.

How To Opt In

Members and others can indicate their preference for receiving e-communications by going to IAAO.org and clicking on “Sign In” in the upper-right area of the home page. If already logged in you can just click on the words “My Account.”



You will be prompted to log in with a User Name and Password. Once logged in, you should select “Update My Profile.” In the profile, under “Options” you can select various opt-in and opt-out preferences, including those for e-communications. Figure 1 shows the available choices.

Nonmembers without an IAAO account can request IAAO e-communications by going to IAAO.org and selecting Resources/Publications/Assessing Info from the dropdown menu. Signing up provides easy access to information about educational opportunities, meetings, special events, and general industry news.

Figure 1. Electronic communication choices

Opt In to ALL IAAO e-communications
(Includes all choices shown below)

Yes No

Opt In to receive Assessing Info

Yes No

Opt In to receive candidate e-mails (Members only)

Yes No

Opt In to receive special offers

Yes No

Preferred e-mail address

Home Work
(note: e-mail addresses must be for specific individuals. Addresses such as staff@iaao.org or ITDept@smith.cnty.gov are automatically excluded.)

Exclude from Online Directory:

Yes No

Preferred Mailing Address:

Home Work

Preferred Bill Address:

Home Work

Opt out of *F&E Print Edition*
(continue to access F&E Digital Edition)

Opt out of *Journal of Property Tax Assessment & Administration Print Edition*
(continue to access JPTAA Digital Edition)

Check here if you're interested in Technical Assistance Project Consultation

How Is Spam Regulated?

Controls on commercial e-mail messages begin at the national level and filter down to include Internet service providers (ISPs), e-mail service providers, IT administrators, and, finally, individuals.

National Controls

In the United States, commercial e-mail is federally regulated by the Controlling the Assault of Non-Solicited Pornography and Marketing (CAN-SPAM) Act of 2003. Enforcement is the responsibility of the Federal Trade Commission.

Canada's anti-spam legislation (CASL) goes into effect on July 1, 2014. The law includes provisions stating that no unsolicited electronic messages can be sent without consent (either *express* or *implied*).

Australia, the United Kingdom, France, Germany, the Netherlands, Belgium, Poland, Denmark, Italy, Portugal, Spain, Sweden, Greece, Hungary, Ireland, Luxembourg, Slovenia, Malta, Norway, and Finland all have spam laws regulating commercial e-mail and electronic messages. Asia, Japan, Vietnam, Singapore, Malaysia, and Hong Kong all have provisions for controlling spam. China has stricter regulations compared to other countries, although it has issues with effective enforcement. Russia has been a center for distribution of invasive spam and is less regulated than other countries.

Spam Controls by ISPs

ISPs such as Yahoo, Bellsouth, SBC Global, Ameritech, The World, Earth-Link, Comcast, Juno, and others filter incoming e-mail to actively prevent spam from reaching customers. It has been speculated that more than 85 percent of all Internet traffic is spam. ISP spam filters are a first line of defense against unwanted messages.

Broadcast E-mail Service Providers

The next level is e-mail service providers. They observe strict rules about content that can be sent using their systems. If an e-mail does not follow service provider guidelines, the sender is subject to varying levels of action including warnings and dropping of service. IAAO complies with all guidelines for sending e-communications.

Private Business Networks

Spam filters (firewalls) are used by most business networks to avoid being inundated by unwanted and irrelevant e-mails. Firewalls identify and remove many spam messages before they ever get to an inbox. Effective firewalls use whitelisting to identify *good* e-mails and blacklisting to exclude or quarantine *bad* e-mails. Adding "IAAO.org" and "membership@iaao.org" to the address list will help to whitelist messages from IAAO so they move past the spam filters.

Individual Workstations

The final defense is at the individual computer level. Modern operating systems and browsers have built-in firewall capabilities (e.g., Windows Firewall) that allow users to configure security settings to meet their individual needs and comfort levels.

Who Is Subject to Spam Laws?

According to the CAN-SPAM Act, "any electronic mail message the primary purpose of which is the commercial advertisement or promotion of a commercial product or service" is subject to the act. Similar definitions apply in other countries with spam legislation. Spam legislation does not affect personal e-mail and normal person-to-person business e-mail.

The following are basic requirements for complying with CAN-SPAM and most international spam laws:

- Headers must not be false or misleading.
- The subject line must accurately reflect the message content; messages that are advertisements must be clearly identified as such.
- Messages should clearly identify who is sending the message.
- A valid physical postal address must be included in the message.
- Each message must include a clear and conspicuous message allowing recipients to opt out of receiving future e-mails. Automated opt-out options are preferable to an e-mail response system that risks getting lost in an e-mail filter or firewall.
- Opt-out requests should be honored within *10 business days* of receipt.

Companies can offer partial opt-outs for specific campaigns (e.g., election campaigns) as long as they always include the choice to opt out of *all* future e-mails as well as the specific campaign.

If a sender is using another company to implement its campaigns, the sender and the service provider are both liable and responsible for its actions.

Recipients should expressly opt in to receive electronic messages from the sender.

Summary

IAAO is taking steps to ensure that members receive the benefits they want and deserve and to protect them from communications they don't want. IAAO is proud of its 90 percent member retention rate and wants to provide services that benefit members and help them expand their professional networks and learning choices. One way to do that is to make sure IAAO is connected and sharing information with its members. E-communications are not only a benefit in themselves but also a channel for accessing the full range of member services.

Past President Guy Griscom Retiring after 50 Years of Service



As of April 6, 2014, Guy Griscom, CAE, has spent 50 years in the appraisal profession. As of April 30, he has retired from a long and successful career that culminated as the Assistant Chief Appraiser for Harris County Appraisal District (HCAD) in Houston, Texas.

IAAO Activities

Griscom became a member of the IAAO Executive Board from 2000 to 2004. He became Vice-President in 2005–2006, President-Elect in 2006–2007, and President in 2007–2008.

Griscom joined IAAO in 1991 and earned his CAE designation in 1994. From 1999 to 2002 he served on the *USPAP* and Appraiser Regulatory Advisory Committee and was Chair in 2002. In 2002, he was appointed IAAO representative to The Appraisal Foundation. In 2003 and 2004, Griscom served in a key role as the Ad Hoc Relocation Committee Chair when the organization was trying to find a new home for its headquarters. Griscom served as representative to the Association of Appraiser Regulatory Officials in 2004 and 2005. Griscom served on the Ad Hoc AQB Mass Appraisal Requirements and Budget Committees in 2007. In 2008, while serving as president he participated on the Data Standards Task Force. In 2009, 2011, and 2013 Griscom served on the Nominating Committee. He is a member of the Past Presidents Committee and served as its chair in 2012.

Among his many accomplishments, Griscom also served as an IAAO Senior Instructor, a Professional Designation Advisor, and an IAAO representative for Texas.

Professional Career

Griscom's professional career began with the City of Houston, Texas, in 1964. Griscom gained tremendous knowledge and expertise during his tenure there and in subsequent positions. Griscom was Chief Appraiser for Montgomery County, Texas, before joining the HCAD management team in 1987

as Director of Appraisal Operations. He became Assistant Chief Appraiser in 1993.

He holds a number of designations, such as Registered Professional Appraiser, Certified Tax Administrator, and Certified Assessment Evaluator. He has been an officer of the Texas Association of Assessing Officers and the Institute of Certified Tax Administrators. In addition to writing numerous articles on tax administration and appraisal and co-authoring several textbooks dealing with various aspects of property tax administration and mass appraisal, he holds instructor certifications from IAAO, Texas Comptroller of Public Accounts, and The Appraisal Foundation.

Within the past year Griscom has added to his impressive list of achievements by being named a Fellow of the Royal Institution of Chartered Surveyors (RICS), a London-based independent professional body that regulates property professionals and surveyors in the United Kingdom and other sovereign nations. On May 18, 2013, he was reappointed to his second consecutive three-year term on The Appraisal Practices Board of the Appraisal Foundation.

During the past year Griscom headed a new initiative focused on education and certification of HCAD staff. Griscom says he was eager to share his passion for appraisal education and excited about the opportunity to create this legacy at HCAD. He also says, "My plan was to work with the staff to meet the requirements to become licensed Registered Professional Appraisers, and second, to give them a pathway at the district to voluntarily pursue additional professional designations."

Griscom's office walls are covered with plaques signifying his accomplishments. Some may look at his career and wonder how he could do so much. He explains that when you enjoy what you do and you look for additional educational and leadership opportunities, they all start to build on one other.

"I received these honors because of the exposure I had through taking on leadership positions in professional organizations," he said. "I was president of TAAO and that got me to IAAO, which then got me to RICS and the Appraisal Foundation."

The IAAO staff and Griscom's many friends at IAAO wish him the very best in his retirement and hope he will continue to encourage the next generation of mass appraisal professionals.



Sita Nanthavong, CMS, GIS Coordinator at the Washington County Assessor's Office in Fayetteville, Arkansas, reads F&E at the GIS/CAMA Technologies Conference while examining a drone during the final conference session. The unmanned aerial vehicle was one of two being presented—the other being a quadcopter. Both have aerial photo and video capabilities.



IAAO Past President Rob Turner and Executive Board Member Tim Boncoskey, along with IAAO Members Michael Lomax, Joshua Ledgerwood, and Elton Yuen, provided lectures and consultation to Chinese government appraisers and real estate appraisers during a nine-day, three-city tour of the People's Republic of China, January 19–28, 2014. The trip was made on behalf of the Lincoln Institute of Land Policy, Shenzhen Center for Assessment and Development of Real Estate, and Hong Kong Rating and Valuation Department.



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INDEPENDENT AUDITORS' REPORT

Executive Board
International Association of Assessing Officers
Kansas City, Missouri

We have audited the accompanying financial statements of International Association of Assessing Officers (a nonprofit organization), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Association of Assessing Officers as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

March 26, 2014
Kansas City, Missouri

Emerick + Company, P.C.

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**INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2013 and 2012**

ASSETS	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 2,691,365	\$ 2,068,339
Accounts receivable, net of allowance; 2013 and 2012 - \$2,600	207,411	199,541
Inventories, net of reserve for obsolescence; 2013 - \$20,977, and 2012 - \$21,431	46,879	60,369
Prepaid expenses	121,099	105,261
Investments	4,257,460	4,229,635
Contribution receivable	100	100
Property and equipment, net of accumulated depreciation	<u>1,427,404</u>	<u>1,458,333</u>
Total assets	<u>\$ 8,751,718</u>	<u>\$ 8,121,578</u>
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 257,190	\$ 129,388
Deferred revenue	<u>951,945</u>	<u>953,329</u>
Total liabilities	<u>1,209,135</u>	<u>1,082,717</u>
 Net Assets		
Unrestricted	7,277,820	6,776,174
Temporarily restricted	<u>264,763</u>	<u>262,687</u>
Total net assets	<u>7,542,583</u>	<u>7,038,861</u>
Total liabilities and net assets	<u>\$ 8,751,718</u>	<u>\$ 8,121,578</u>

**INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues			
Membership dues and fees	\$ 1,207,629	\$ -	\$ 1,207,629
Annual conference	606,270	-	606,270
Publications and marketing	257,168	-	257,168
Research and information	55,470	-	55,470
Education and professionalism	1,670,764	-	1,670,764
Contributions	12,942	5,106	18,048
Interest and dividend income	48,708	1,060	49,768
Net realized and unrealized losses on investments	(2,556)	-	(2,556)
Other	5,983	-	5,983
Net assets released from restrictions	4,090	(4,090)	-
	<u>3,866,468</u>	<u>2,076</u>	<u>3,868,544</u>
Expenses			
Program services			
Annual conference	452,293	-	452,293
Publications and marketing	485,390	-	485,390
Research and information	220,273	-	220,273
Education and professionalism	712,920	-	712,920
Membership services	613,714	-	613,714
	<u>2,484,590</u>	<u>-</u>	<u>2,484,590</u>
Management and general	880,232	-	880,232
	<u>3,364,822</u>	<u>-</u>	<u>3,364,822</u>
Change in Net Assets	501,646	2,076	503,722
Net Assets, Beginning of Year	<u>6,776,174</u>	<u>262,687</u>	<u>7,038,861</u>
Net Assets, End of Year	<u>\$ 7,277,820</u>	<u>\$ 264,763</u>	<u>\$ 7,542,583</u>

IAAO Technical Assistance: Objective - Professional - Affordable

IAAO provides assistance in the following areas

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

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

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

E-mail: technicalassistance@iaao.org

IAAO On-Demand Webinars

WEBINARS FOR PURCHASE

2014

The Elusive Overall Cap Rate

Peter Korpacz

2013

Subsidized Housing—Valuation Options May Seem Closer Than They Appear

Brad Eldridge and Kevin Bradshaw, CAE

The State of the U.S. Real Estate Market:

Fourth Quarter 2013 Market Update

Peter Korpacz

Webinar Double-Header:

Defending a Commercial Assessment Using the Three Approaches

Edward Martinez, James Siebers, and Steve Miner

Obsolescence Impacting Personal Property:

Considerations in the Current Economy

Todd Barron and Arline Broome

Condominium Assessment: Issues and Answers

Scott Winter, CAE, RES

Golf Course Valuation: Identifying and

Isolating the Real Estate

Douglas Main

The State of the U.S. Real Estate Market —

Second Quarter 2013

Peter Korpacz

Valuation of Hospitals and Surgical Centers

Colleen Blumenthal

Nursing and Senior Housing Valuation

Techniques and Trends

Alan Plush

2012

Cash Modeling in an Accrual World

John Ryder, Ed Beisner, and David Provost

Double-Header:

Cell Tower Valuation

Walt Woodward and Randy Scott

Intangibles in Commercial Properties

Mark T. Kenney

Wind Farms 101

Wade Patterson and Gary Snyder, RES

Foreclosure Sales and the Mass Appraisal Process

Scott Winter, RES

It's Time for a Roundup—The Appeals Have Stampeded!

David Boisvert

The Good, the Bad, and the Ugly of Assessment Policies and Practices

Steve Van Sant and Alan Dornfest, AAS

FREE WEBINARS

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

Manny Gallegos and Chris Bennett

The Face of Customer Service in the Assessment Office

Tiffany Seward and Tina Morton

Preparing for the PPS Case Study Exam

Kirk Boone, PPS

The History of Mapping

Richard Norejko, CMS

Doing More With Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction

Robert Turner

Train The Brain: Creating Sustainable and Affordable Online Training in the Assessment Office

Tina Morton and Tiffany Seward

Visit IAAO.org Marketplace for all available webinars. Free webinars are available for download at IAAO.org under Webinars/Past Webinars



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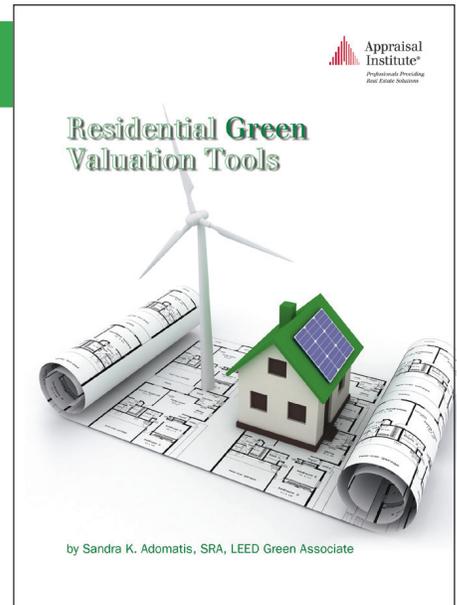
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IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Preparation and Trial of the Property Tax Assessment Appeal Seminar	Kansas City, Missouri	June 5–6, 2014
Infrastructure Review Committee	Chicago, Illinois	July 16–17, 2014
Executive Board Meeting	Chicago, Illinois	July 18–19, 2014
Budget Committee	Chicago, Illinois	July 21–22, 2014
IAAO 80th Annual International Conference on Assessment Administration	Sacramento, California	August 24–27, 2014
Executive Board Meeting	White Plains, New York	October 17–18, 2014
Leadership days	Kansas City, Missouri	November 14–15, 2014
35th Annual IAAO Legal Seminar	Chicago, Illinois	December 11–12, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018

FOUNDATION NEWS

Appraisal Practices Board Exposure Draft

The Appraisal Practices Board (APB) of The Appraisal Foundation has issued the following document for comment:

Second Exposure Draft—Valuation of Green Buildings: Background and Core Competency

Interested parties can comment in writing to the APB before May 30, 2014. Each member of the APB and the SME Group will thoroughly read and consider all comments.

Written comments can be submitted by mail, e-mail and facsimile.

Appraisal Practices Board
The Appraisal Foundation
1155 15th Street NW, Suite 1111
Washington, DC 20005

E-mail: APBComments@appraisalfoundation.org

Fax: 202.347.7727

If you have questions contact Staci Steward, staci@appraisalfoundation.org.

Appraisal Standards Board Meeting

The next public meeting of the Appraisal Standards Board (ASB) is approaching. Please take the time to register for this meeting if you plan to attend.

Friday, June 6, 2014

9:00 am–12:00 pm

Location:

Hyatt Regency Sacramento
1209 L Street
Sacramento, CA 95814

In Memoriam

Robert “Bob” W. McGowan

Robert “Bob” W. McGowan, 72, of Reno, Nevada, passed away on March 22, 2014.

Bob was a devoted member of IAAO. He joined in 1982, worked with several committees over many years, and served on the Executive Board 1990–1992. He maintained IAAO membership in his retirement and was on the Local Host Committee for the 2008 Annual Conference in Reno.



Bob was the Assessor for Washoe County for 23 years. Before being elected to that position, he worked for the Attorney General and Clark County Assessor. He was active in the Washoe County Democratic Party and helped with various political campaigns. He was also involved in the community through Truckee Meadows Habitat for Humanity, Keep Truckee Meadows Beautiful, and the University of Nevada–Reno Alumni Association.

Bob will be remembered fondly by many in the assessment profession. Josh Wilson, an IAAO member and current Washoe County Assessor, said, “Bob was first my boss, then my mentor when I first ran for office and ultimately a friend. He was a strong supporter of IAAO who loved traveling to the various conferences and meeting new people while expanding his knowledge of the assessment industry. Bob was one of a kind and his great stories, infectious laughter, and charismatic nature will be missed.”

Bob is survived by three children and one granddaughter. A memorial service was held April 4, 2014, at First United Methodist Church in Reno, Nevada.

In lieu of flowers, the family requests donations be made to The Leukemia & Lymphoma Society at <http://www.lls.org/#/waystohelp/donate>. Contributions can also be made to WashoeDems, 1465 Terminal Way, Suite 1, Reno, NV 89502.

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CHIEF DEPUTY ASSESSOR

Thurston County Assessor's Office, Olympia, Washington

The Thurston County Assessor's Office is hiring to fill the position of Chief Deputy that is being vacated due to a retirement. The office with its 29 employees is situated in Olympia, Washington's capital city. We are seeking a leader who possesses the technical skills to ensure assessment accuracy and uniformity with a focus on providing excellent customer service. Salary range is from \$7,247.00 to \$9,663.00 per month.

General Description

Under the supervision of the County Assessor, the Chief Deputy manages and coordinates all mass appraisal activities. Appraisal staff, the levy specialist, internal IT staff, and executive assistant to the Assessor work directly with the Chief Deputy. Staff specializing in current use programs, the senior exemption program, segregations, GIS mapping, and appeals report to the Administrative Manager who in turn reports to the Assessor. The Chief Deputy supervises, trains, and evaluates the performance of assigned personnel and supervises the interviewing, selection, hiring, transfer, promotion, and/or termination of staff. The Chief Deputy administers the Assessor's Office programs, policies, and procedures in accordance with established goals and objectives. This is a non-represented position.

Nature of Work

In addition to managing, planning, and coordinating, the Chief Deputy has a hands-on role in many appraisal and assessment administration activities. Guiding and participating in the technical and statistical work of setting values is an important aspect of the job duties. As such, the position requires knowledge of databases, CAMA and Assessment System software, as well as analytical software such as Access, Excel, and SPSS. An appraisal license and/or professional designation are not essential but are highly desirable. A bachelor's degree and five years experience in assessment administration is required.

Job Requirements

Essential Functions

The following is a partial list of duties for this position.

- Oversees and coordinates day-to-day division operations pertaining to appraisal, re-valuation, and data analysis.
- Monitors and ensures the accurate and equitable appraisal of property located within the County.
- Develops, implements, and reviews procedures involving the compilation and analysis of valuation data.
- Develops, implements, and reviews cost, sales comparison, and income models used in valuing residential and commercial property.

- Supervises, trains, and evaluates the performance of assigned personnel; provides recommendations regarding the selection, discipline, and/or termination of staff.
- Assigns work duties to employees; responds to inquiries and provides technical guidance to staff; monitors the quality and accuracy of work performed.
- Communicates with the Board of Equalization, Board of Tax Appeals, Department of Revenue, real estate professionals, tax payers, and County personnel regarding appraisal related matters.
- Participates in performing appraisals; conducts appraisal investigations; authorizes appraisal corrections and value adjustments as required.
- May attend and participate in hearings; defend appraisals to property owners, owner, representatives, attorneys, and fee appraisers before the Board of Equalization, Washington State Board of Tax Appeals, and/or other courts of law.
- Oversees the planning, coordination, and layout of data system installations and/or modifications.
- Prepares and maintains a variety of departmental records, reports, and documentation.

Working Environment/Physical Demands

Work is performed primarily in a standard office environment and occasionally in the field when conducting on-site inspections.

Applications

Resumes are used to supplement an application, but may not be used in lieu of completing the application form. Copies of applications will be accepted only with an original signature. Applications are available online at www.co.thurston.wa.us. Applicants selected for interviews will normally be called or otherwise notified within two weeks.

To be considered for this position, please submit the following:

- Letter of Interest
- Application
- Resume

Submit application package to: Thurston County Information Desk, 2000 Lakeridge Dr. SW, Olympia, WA 98502.

Apply for This Job

Contact Person: Nicole Williams

Email Address: willian@co.thurston.wa.us

Phone: 360-867-2205

Coming Soon...

IAAO eBooks

One of this year's priorities is to make IAAO textbooks available in eBook format. This ambitious project has been formally in progress since January 2013 and informally for a number of months prior to that. I am happy to say that this project is nearing completion.

The Communications Committee evaluated available eBook technologies in coordination with the Education Subcommittee to ensure that the technology chosen would serve member needs and interests for a long time. The technology and delivery mechanisms were chosen and approved by the Executive Board. The eBook conversion process is under way.

Students will no longer be required to carry heavy books to class, and members will be able to access their personal eBook library wherever they go.

Device Compatibility

IAAO eBooks will be accessible on laptops, personal computers, iPads, Android tablet devices, and many other mobile devices. The only devices not specifically supported are Kindle readers because they require eBooks to be sold directly through Amazon in a proprietary format not well suited to complex books.

Once a book is purchased and downloaded, it can be accessed on up to six of the owner's devices. This liberal policy allows users to access the book on a home computer, laptop, tablet, and, if allowed by the jurisdiction, an office computer. Once the download is accomplished, an Internet connection is no longer required to open and use the book.

Ease of Use

One of the attractive features of eBooks is their ease of navigation. With Adobe

Digital Editions Reader, users can access pages with a single click of a Table of Contents entry; jump instantly to front pages, the start of a chapter, the table of contents, and alphabetic locations within the index; and jump to an indexed topic by clicking on its specific page references. Adobe Digital Editions also allows custom bookmarking of pages at the user's discretion.

Additional testing is being conducted to evaluate navigation features in other device-specific readers. Thus far the linking features work on a variety of readers.

Digital Rights Management

IAAO eBooks have digital rights management (DRM) encryption applied; this means only users can access their books on their devices. The initial download requires a unique Adobe user ID, which is simple to obtain, is free, and takes about 10 minutes to create. The same Adobe ID can be used to access eBooks available through the IAAO reference library.

Depending on the device, users can read eBooks using free Adobe Digital Editions reader software or a variety of alternative free reader software packages made specifically for tablets and mobile devices. IAAO can provide a list of compatible devices and recommended reader software to meet users specific needs.

Availability of Specific Titles

The first two books will be available in July: *Property Assessment Valuation* and *Fundamentals of Mass Appraisal*. Other titles that will soon be available are *Fundamentals of Tax Policy* and *Fundamentals of Industrial Valuation*. Eventually, other products suited to the eBook format will be considered.

National Parcel Map

On a completely different topic, read the article, "Who Will Compile the National Parcel Map and Why?" on page 16 of this issue.

The article summarizes a National Parcel Map (NPM) forum held during the GIS/CAMA Technologies Conference in February. The forum focused on the criteria to be considered before implementation of an NPM in the United States. The topic has been discussed many times in the past, but developments in recent years have made the prospect more feasible.

The recent economic recession created an incentive to streamline government processes through more efficient uses of technology. This economic pressure was a catalyst for a number of expanded data-sharing projects at state, regional, and local levels. Under the aegis of state government, many jurisdictions are successfully participating in data-sharing programs that center on locally derived parcel data. This trend is expected to continue as other states realize the broad economic benefits to be derived from the process.

The article's authors, Patrick Santoso, David Salzer, and Brent Jones, are seeking to create an open forum in which the concerns of assessors can be addressed. They also want to document the progress of ongoing parcel data-sharing initiatives so there is a better understanding of the processes, benefits, and barriers to be overcome.

Participation in future forums by IAAO members will add an important voice to the process.



Director of Publications
Chris Bennett



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