

FAIR & equitable

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MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Enhancing Customer Service through Technology

Alvin Lankford

Asscode:
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Postconference coverage
begins on page 30



Peter Korpacz

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

**Noon–2:00 pm CDT
November 28, 2012**

The U.S. economy hit a speed bump mid-2012 and continues to struggle with weak employment and GDP growth. Headwinds threatening the hope for sustainable economic expansion include a possible global recession. Already much of Western Europe is already in recession. With the November elections behind us, it will be time to consider its implications, especially in regard to the fiscal cliff the country faces with the double barreled explosion of impending, massive Federal income tax increases and large Federal budget expenditure reductions. Will they occur or will “the roadrunner make a U-turn and avoid the fall?” For the fourth quarter 2012 update on the State of the U.S. Real Estate Market, Mr. Korpacz will focus on the impact of the economic malaise and the Federal fiscal crisis on real estate space and capital markets as well as changes in transaction volumes, prices, and cap rates by property categories and major markets.

From this Webinar you will learn:

- The likely direction of near-term economic growth in the United States.
- What impacts will the November election results have on the economy and real estate markets?
- What are the odds that the impending fiscal crisis will be resolved?
- Of all the useful economic data, which ones give us the best heads up on the direction of economic growth?
- The recent historical and near-term forecast of space market and transaction market trends.
- Will the slowdown in real estate leasing and transaction activity pick up steam now that the November elections are over?
- Can the real estate industry realistically expect the low interest rate environment to continue? If so, can the near-term refinancing backlog be accommodated; thus, deflecting major additions to the distressed property inventory?
- Who are the most active investor types?
- Are their cap rates above, below, or at the overall average for the transaction market?

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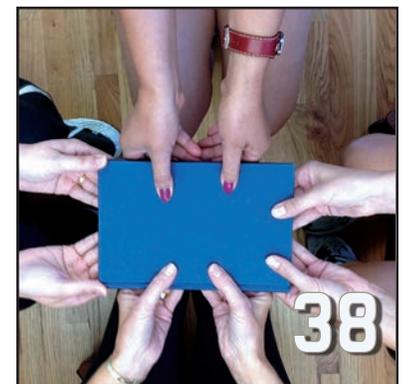
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From the President

Debra Asbury

Dear IAAO Members,

I would like to thank everyone who planned, presented, participated, and appreciated the IAAO 78th Annual International Conference on Assessment Administration.

This is the post-conference issue of F&E. I hope you are inspired by the comments beginning on page 28 from those who were able to attend. I also hope that many of you will be able to attend the 2013 conference in Grand Rapids, Michigan, and experience for yourself the wonderful learning opportunities, networking opportunities, and general comraderie that happens each year. The conference is a wonderful place to make friends and fully appreciate how valuable our role is in our respective communities.

Now that things have settled, it is time to focus on the many ongoing projects and activities that keep IAAO busy for the rest of the year.

By the time you read this, IAAO committees will have met for Fall Leadership Days, and many of the projects-in-process mentioned in my October "State-of-IAAO" message will have moved one step closer to completion. In addition, much of the planning for the coming year occurs at this meeting. IAAO officers are able to spend time with each of the committees to hear plans and progress reports and offer suggestions on the best way to proceed. This year there were many intersecting initiatives and projects that required coordination between committees. Coordination is what Leadership Days is all about. In a scheduled wrap-up session at the end of the meeting, committee representatives share projects and ideas they have been working on.

One committee recommended that the information-sharing process begin with sharing of agendas and a roundtable discussion immediately prior to the individual committee meetings. The full group usually meets at that time anyway for a brief orientation and introduction of participants. This proposed change will ensure an even better cooperative experience during the Spring 2013 Leadership Days. I am impressed by the tremendous enthusiasm of IAAO committee volunteers and their dedication to improving the profession. Committee reports will appear in December F&E and provide a preview of the coming year.

Budgeting is usually a priority as the year-end draws near. Staff are watching nickels and dimes in order to ensure fiscal accountability and stewardship of IAAO resources. I want to personally thank Executive Director Lisa Daniels for being conscientious of the bottom line and working so hard to provide financial stability over the past nine years (has it really been that long?). It is refreshing to realize that IAAO is not only okay, but will thrive in the face of future challenges. I am grateful to IAAO leadership, staff, and volunteers for being sensitive to the financial constraints we all work within. It is a creative challenge that tests our resolve to excel and prosper. So far, we have done well working within these limitations.

Travel to local and international events by officers and other designated representatives of IAAO has become increasingly important in recent years. These trips serve the mission and goals of IAAO by allowing IAAO to stay in touch with its members, affiliates, and local groups. Representatives of IAAO are charged with providing updates about IAAO services programs and activities. They also receive feedback from attendees at these meetings

(continued on page 20)

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Michael Miano, Associate Member miano@iaao.org

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Lisa J. Daniels daniels@iaao.org

Director of Publications & Marketing/Managing Editor

Christopher Bennett bennett@iaao.org

Designer

Christopher Bennett bennett@iaao.org

Editors

Sandra Patterson iaaoeditor@sbcglobal.net

Barbara Simmons barbsimmons4943@comcast.net

Advertising Representative

Mario Gipson gipson@iaao.org

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EXECUTIVE OFFICES

International Association of Assessing Officers

314 W 10th Street

Kansas City, Missouri 64105-1616 USA

816/701-8100 • Fax 816/701-8149

800/616-4226 • www.iaao.org



INTERNATIONAL ASSOCIATION
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Enhancing Customer Service through Technology

Alvin Lankford

This article is based on a presentation made at the 2012 GIS/CAMA Technologies Conference held March 12–15, 2012, in San Antonio, Texas. 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.

In every appraisal office customer service is paramount. Appraisers tend to concentrate their efforts on appraisal accuracy and, at times, overlook the impact of these appraisals on the office's public relations. With ad valorem appraisals come taxes that customers must pay, and in property-tax-dependent states such as Texas, this can mean a substantial amount of the property owner's income being allocated to taxes. When these property owners get the opportunity to lower their tax burden, by protesting their valuation, it can become very stressful. Inadequate customer service at the appraisal office combined with this stress can result in very upset property owners. These owners may file complaints with the state legislature, which in turn could draft legislation on the basis of emotion rather than sound logic. In order to increase public trust in the appraisal process and to prevent potential unnecessary or adverse legislation, customer service must be at the forefront.

The public has long perceived government offices as places where long lines are common and customer service is inadequate. Supporting this perception of poor customer service in relation to government offices are countless references on television and in movies. Though unfair, this perception is reality for most property owners. They may be unaware of the ad valorem appraisal process and the procedures and rules that appraisal offices must adhere to. Technology can help bridge the gap, increasing the level of public knowledge and understanding, elevating the level of public trust, and helping dissuade negative perceptions.

The case study described in this article covers three areas of technology that can assist an appraisal office in ensuring quality customer service, while promoting efficiency, transparency, and accountability:

1. *A computer-based customer queuing system.* Observing the office through the perspective of customers can assist in instigating change. First impressions of the office are a key component in managing public perception. A computer-based customer queuing system can potentially increase the *efficiency* of the customer flow within the office.
2. *A user-friendly Web site.* Reorganizing the office's Web site with a variety of tools that are available can help increase the *transparency* of the office.
3. *Customer service surveys.* Customer service surveys, conducted both in the office and online, can assist in achieving *accountability*.

What Is Customer Service in a Government Office?

Articles, publications, and related material on customer service abound. What is not available is a guide on customer service for government offices. For a sampling of what professionals are saying about customer service, a simple Internet search can yield a broad spectrum of quotes that can be used to frame an idea of what customer service should be. The following are a few examples.

Customers don't expect you to be perfect. They do expect you to fix things when they go wrong. (Donald Porter, CMS eMagazine for Customer Service Professionals, No. 14)

As Porter indicates, good customer service does not mean an office should run perfectly all the time and never make any errors. Good customer service means mistakes are identified and actions are taken to correct them. The first step in correcting a mistake is to admit the mistake; it is also the most difficult step for many. Admitting the mistake and taking action to correct it will go far toward establishing an environment of accountability and generating trust from customers.

Your most unhappy customers are your greatest source of learning. (Gates 1999)

When dealing with upset customers, it can be difficult to listen to them and learn from their complaints or concerns. Look past the complaint or concern to the root cause of these feelings or perceptions. Gates is correct that learning from those who are unhappy enables the service provider to address the situation and prevent future unhappiness.

As unique as the business of ad valorem appraisal is, there are also amusing examples of quotes that do not work well for the business:

In business you get what you want by giving other people what they want. (Macdougall 1928)

In ad valorem appraisal, customers can't always get what they want. If appraisers gave customers what they typically want, their property value would be lowered every time they protested. This obviously could lead to problems and would not be a fair way of valuing property within a jurisdiction.

Do what you do so well that they will want to see it again and bring their friends. (Walt Disney, CSM eMagazine for Customer Service, No. 68)

Disney, a customer service genius, obviously never worked in an appraisal office. On the contrary, an appraisal office wants to do what it does so well that customers never come back and most certainly do not invite their friends.

Who are the customers of an appraisal office? For most appraisal offices, there are two major groups of customers: the public user and the taxing units that receive the appraisal roll. Appraisal offices must recognize these two types of customers and address their needs individually. Technologies currently available can increase the level of service to both customer groups and also the efficiency with which the appraisal office operates, with minimal cost to a jurisdiction.

First Impressions and Customer Flow

Most government offices suffer from limited budgets and staffing and long lines during busy periods. Just like any business, appraisal offices are graded by their customers on first impressions. From the time a customer parks in

the parking lot, enters the office, and waits for assistance, he or she has developed a perception of the organization.

Take an opportunity to see the business through the customer's perspective:

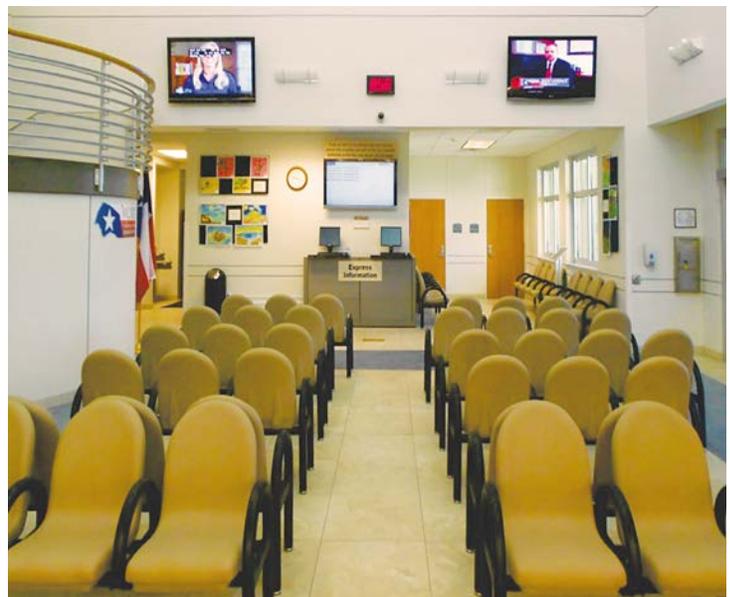
1. Park where customers park their cars and look around. How clean is the parking area? Is the area adequately lit? Are the grounds landscaped and maintained in an acceptable condition? If the answer to any of these questions is no, then take the necessary action to ensure this area is well perceived by the public. (See figure 1.)

Figure 1. Parking lot and front of building



2. Walk through the doors the public uses. Is the lobby area clean, inviting, and well organized? Do signs or other indicators direct where customers should go? Are staff members working in a professional manner and apparently busy at work? Is there adequate lighting? If the answer to any of these questions is no, then take the necessary action to ensure the customer will have a positive perception of these aspects of the organization. (See figure 2.)
3. Check in and wait in line to see an appraiser or other staff member. Was there any indication of a

Figure 2. Lobby of Williamson Central Appraisal District office



wait time? Were any materials or literature available? What is available for customers to do while they are waiting? In addition, is there anything to occupy children who may be waiting? Is restroom signage easily viewable? Last and most important, how long was the wait? If the answer to any of these questions is no or not positive, then take the necessary corrective action to ensure the waiting experience is as pleasant as possible. (See figure 3.)

Figure 3. Front counter at Williamson Central Appraisal District office



When working through this process at the Williamson Central Appraisal District (WCAD) office (Georgetown, Texas), we recognized several deficiencies. The parking lot paving as well as the parking lot lines were faded and worn. Several lights didn't work, and much of the landscaping was in a state of disrepair. The lobby, while clean, was unorganized and confusing for customers. Each of these deficiencies was seen as an opportunity to improve customers' first impression. Since these deficiencies have been taken care of, the office has received numerous compliments on the facility as a whole. As customers enter the lobby, they are directed properly through signage and a designated pathway.

One item not yet addressed was the long wait times during the peak periods of the protest season. The process at the time was for a customer to take a number, wait in line to check in with a customer service representative, wait in the lobby to be called by an appraiser, and then visit with an appraiser. From there, the customer would either proceed to a formal hearing on the property or approve the value and complete the meeting. For a typical residential property owner, this process could take more than an hour. Each of these steps was analyzed independently to determine the changes that could increase efficiency. Each step was prioritized in a triage manner; the areas with the most opportunity for improvement were adjusted first.

The area with the most customer concern was the wait time to meet with an appraiser. First, property owners checked in with the customer service representative and received printed paperwork about the property. Then they were instructed to wait in the lobby for the next available appraiser. Like many appraisal offices, the department comprises several subdepartments—residential, commercial, land, and business personal property—with specialized appraisers in each. Because the residential department has more appraisers than other departments, residential property owners would often have shorter wait times than property owners who checked in before them to see a different department. As a result, some property owners perceived that they were being skipped over and became frustrated or upset.

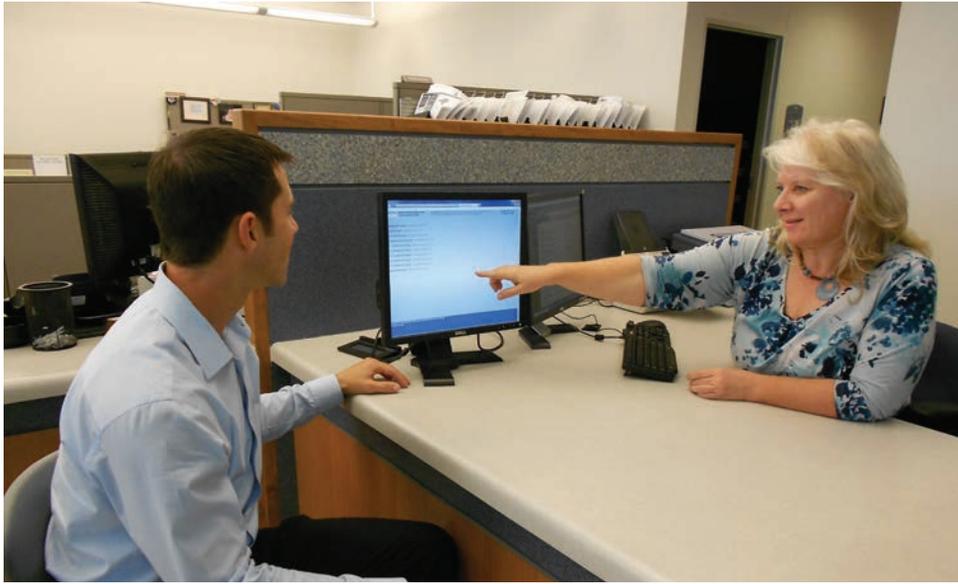
Another issue was that appraisers sometimes were not aware that customers were in the lobby waiting to see them. Appraisers might not answer a call from the customer service representative because they were away from the desk or otherwise occupied. Administration had no way of knowing the length of the wait times, the number of appraisers who were not with customers, and the length of time each appraiser spent working with a property owner. Without this information, appraisers were spending a disproportionate amount of time with customers. This situation could lead to a negative perception of the office by customers who felt they had been waiting too long.

Once these problems had been identified, the areas that needed to be addressed to build a more positive public perception were evident. Observing how other businesses, such as dentist and physician offices, dealt with customer flow suggested that a digital queuing system might work for the appraisal office.

With the assistance of an information technology (IT) staff member and an outside network consultant, a project was launched to create a customer queue system. Free Web development software was used to form the customer queuing system. The general concepts of the queue system were presented to each department that would be affected by a new system. Then the system was introduced to key staff members. Involving personnel at various levels within the office was vital to the success of this project; each area contributed ideas and concepts that formed the structure of this system. The result of these efforts was the WCAD Customer Queue System.

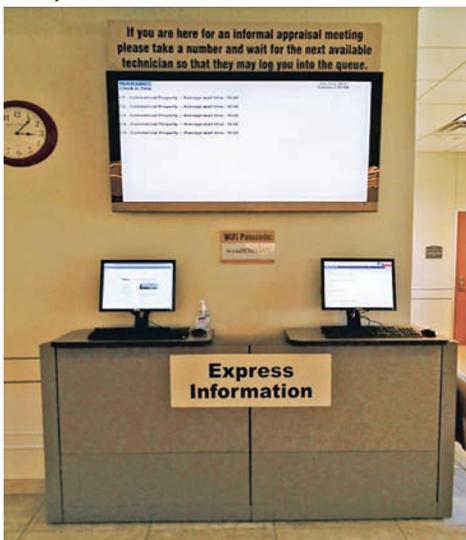
As a customer enters the lobby and checks in with a customer service representative, he or she is entered into the queue system by the representative. The customer is shown, on a monitor facing him or her (figure 4), what to expect during the wait in the lobby. A flat-panel televi-

Figure 4. Monitor facing the customer at the front counter at the Williamson Central District office



sion mounted in the lobby (figure 5) displays the customer queue information: date and current time, a virtual line for each major property type, the average wait time, each property owner's name, and the check-in time. As property owners are called by an appraiser, their names move from right to left on the screen. When the owner's name appears in the blue box to the far left (figure 6), he or she is next in line to be called. Figure 7 shows an appraiser meeting with a property owner.

Figure 5. Customer queue monitor in lobby



The customer queue monitor helps eliminate the confusion over which appraisal department property owners are waiting for and allows them to see why another customer may be going in front of them. This screen also prevents customers from exaggerating their wait time, because check-in times as well as the current time are displayed. On the basis of numerous comments and customer survey cards, customers think this system is well organized and efficient.

A view of the customer queue screen was created for the appraisers' desktop computers (figure 8). Thus, appraisers know how many people are waiting to see them and how long they have been waiting. Whereas the former process required a customer service representative to call and locate appraisers, the new system assigns the responsibility to the appraiser. In addition, because customer service representatives do not have to call and locate appraisers, they can help customers as they enter the lobby, thus decreasing the initial wait time for customers.

Appraisers now became aware that management could track the number of property owners they were seeing and the length of wait times. This information would also be used in the performance evaluation process. As a result, appraisers increased their responsiveness to property owners, and now it is not uncommon for several appraisers to go to the front to assist a customer when a name is entered into the queue. The best result of this new queuing process is that, for the majority of protests—residential properties, wait times are less than 9 minutes throughout the protest season.

Figure 6. Customer tracking display on customer queue monitor

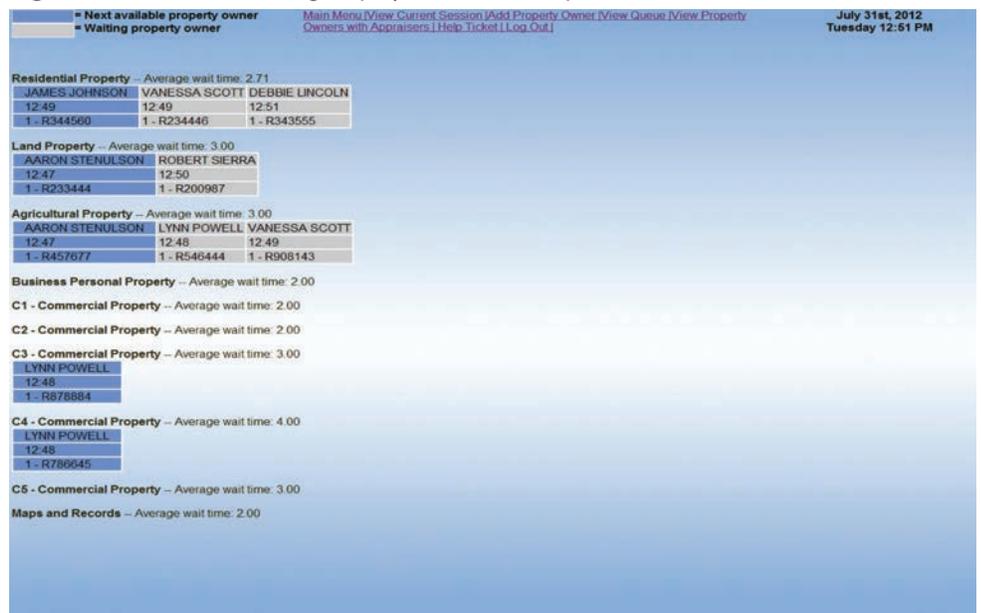
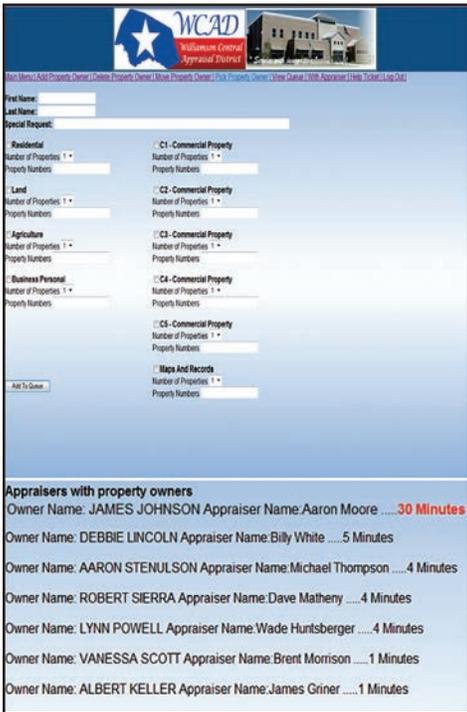


Figure 7. Appraiser meeting with property owner



Figure 8. Appraiser view of queue



For management, the queuing system creates real-time information, as well as historical statistics on the flow of customers through the office. By monitoring wait times, management can appropriate additional appraisers to help when needed to maintain low wait times. By monitoring informal meeting length with each property owner, management can identify customers who are spending a disproportionate amount of time with appraisers and determine where assistance may be needed for appraisers experiencing a difficult property or property owner.

With historical statistics (see figure 9), management can evaluate appraisers on their efficiency with customers by maintaining statistics in two major categories. The first is the average wait time in the lobby for each type of property. For the average wait time for residential properties, the internal goal is less than 10 minutes, and for other property types (due to the limited number of appraisers), less than 20 minutes. Within the first year, staff achieved these goals for nearly every property type.

The second category of statistics used in grading efficiency is the average informal hearing time by appraiser, coupled with the number of customers and properties seen. These individual appraiser statistics are used to keep customers directed through the office as efficiently as possible.

Because of the lack of complexity of the majority of residential properties, the goal for residential customers was to keep the average informal hearing length time to less than 20 minutes.

Figure 9. Historical statistics on queue system

| Department | Customers Served | Average Lobby Wait Time |
|--------------------------|------------------|-------------------------|
| Residential Property | 4250 | 6.96 |
| Land Property | 439 | 18.76 |
| Agricultural Property | 193 | 15.03 |
| Property | 147 | 10.55 |
| C1 - Commercial Property | 90 | 19.54 |
| C2 - Commercial Property | 76 | 16.97 |
| C3 - Commercial Property | 99 | 20.74 |
| C4 - Commercial Property | 140 | 17.19 |
| C5 - Commercial Property | 54 | 19.87 |
| Maps and Records | 69 | 6.64 |

| Appraiser | Customer Count | Property Count | Average Residential Informal Hearing Length |
|-----------|----------------|----------------|---|
| AaronM | 448 | 573 | 17.6056 |
| BeckyF | 619 | 679 | 16.8542 |
| BrentM | 517 | 581 | 13.2995 |
| CandyM | 319 | 340 | 18.0382 |
| CliffP | 469 | 542 | 17.3284 |
| KarenS | 553 | 594 | 16.2054 |
| LyleW | 698 | 792 | 17.1477 |
| WadeH | 464 | 545 | 19.9009 |

Because of the complexity of the other property types, the goal was to keep the average informal hearing length time to less than 30 minutes. With the queuing system and concerted efforts of staff, these goals were achieved during the first year of the new process.

The queuing system has revolutionized the process for customer interaction with the office throughout the protest season. It has also created a better understanding of wait times for property owners. This system has reduced wait times and informal hearing length times such that many customers assert that the office is the “most efficient government office” they have visited. For residential customers, the total interaction time (the time from entering the building to exiting it) has been reduced from more than an hour to less than 30 minutes.

Use of Web Site as a Customer Service Tool

Many assessor and appraisal offices seem to be of the mindset that the more information that is shared with the public, the more the public will take advantage of that information and protest their values. The WCAD office has taken the approach that information in the hands of the public increases the transparency of the assessment process and therefore raises the level of public trust in the office.

Web sites are vital for sharing information with the public for all private businesses, and government offices are no exception. Each appraisal or assessment jurisdiction may already have a Web site, but it must be constantly reviewed and updated to stay relevant to users. How does your Web site compare with those of private businesses? Does it contain the same up-to-date imagery and information? Does it contain information that is helpful to customers? Will the information provided inform the customer sufficiently to help eliminate a visit to the office or a phone call?

Review of the WCAD office's Web site (figure 10) showed that there was no comparison to those of private businesses. The format was developed in the early 1990s, and the information was limited to the mission statement and the search capability for properties. The Web site was difficult to update; specialized training was required to make changes. It was clear that the Web site needed further development because it was of limited use to customers.

Recognizing that the Web site needs to be updated to be more informative is the first step. To determine how to improve the Web site, ask the following questions:

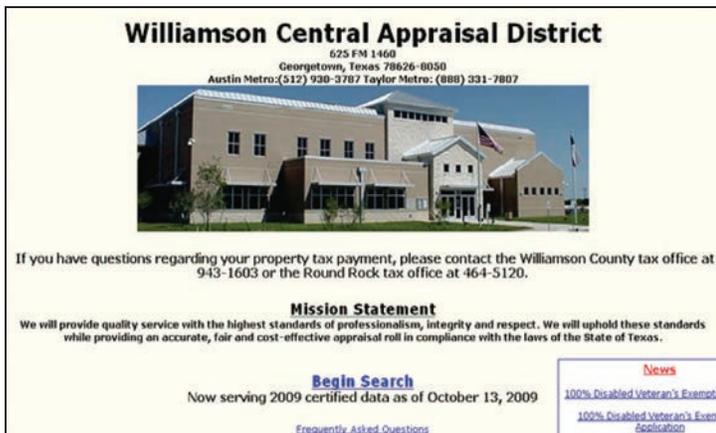
- How do customers use the Web site? Are they simply searching properties? If the answer is yes, is this because there is nothing else available on the Web site?
- What portions of the Web site are used the most? Are customers focusing on the areas of specifically intended for them?
- Who is using the Web site? Are the primary users property owners?
- Where are users accessing the Web site from?
- Are the primary users from the jurisdiction?

The answers to these questions may be surprising.

Web analytics software can assist in answering these questions. According to the Digital Analytics Association, Web analytics is the measurement, collection, analysis, and reporting of Internet data for purposes of understanding and optimizing Web usage. Web analytics is an overlay of the entire Web site that tracks each time someone uses each portion of the Web site and that gathers other statistically relevant information. There are several providers of free Web analytics available—Google Analytics and Yahoo Web Analytics are among the most popular.

Google Analytics was used to provide the statistical data necessary to begin updating the WCAD Web site to help

Figure 10. Previous home page of Web site of Williamson Central Appraisal District



optimize usage. This service provides many reporting formats for analyzing usage of a Web site. A few of these reports are shown in figures 11, 12, and 13.

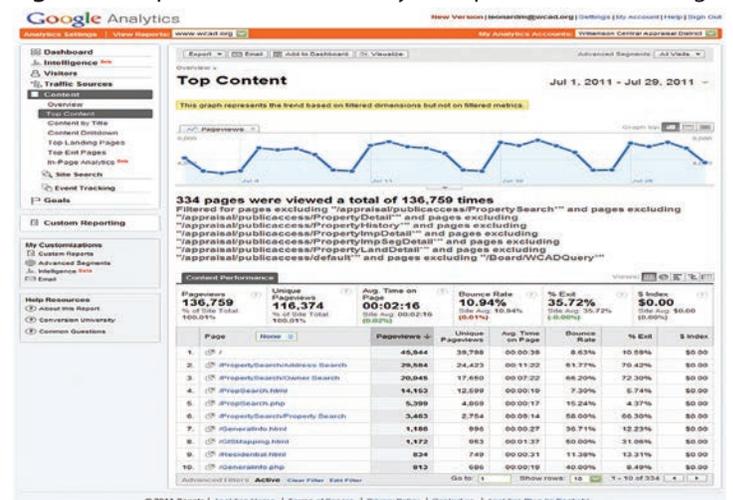
The Dashboard view (figure 11) shows several statistics to assist in reviewing the Web site. A key factor for the office is the days of the week that the Web site has the highest usage. Analysis of these data indicated that most users were accessing the Web site during the week, throughout the work day, and not on the weekend. These statistics indicate that typical users are business people such as realtors, insurance agents, title companies, and other businesses. Additional verification was provided by tracking phone calls about the Web site to the public service department. This finding differed from what many staff members believed and provided guidance on improving the information, expanding property owner interest in the Web site, and enhancing assistance to current users.

The Top Content report, shown in figure 12, presents statistics on Web site pages that are most utilized, the number

Figure 11. Dashboard view of Analytics report on Web site usage



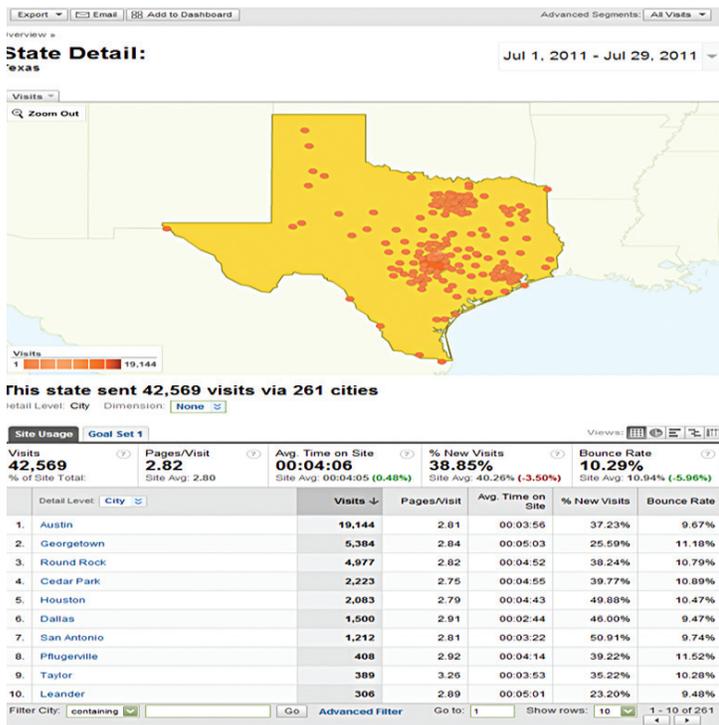
Figure 12. Top content view of Analytics report on Web site usage



of times viewed, and the percentage of overall usage they represent. Because the content of the Web site was limited, the property search functions were the most viewed pages. By analyzing this statistic, efforts were focused on improving the user experience when searching for property and also the information available when a property is located.

The State Detail report (figure 13) presents statistics on the location of the user, that is, where the user is accessing the Web site from. Several location-based reports are available, including worldwide, United States, and local. The analytics provider translates the visitor's IP address into a physical location on a map by closest city. This report listed Austin users making 19,000 visits to the Web site (Williamson County is immediately north of Austin). This report also indicated that business users from Austin were the primary users—not property owners from Williamson County. Thus, efforts to focus on assisting these business users with information they may need were continued. Also, information that would attract property owners to the Web site was added to promote a better understanding of the appraisal process.

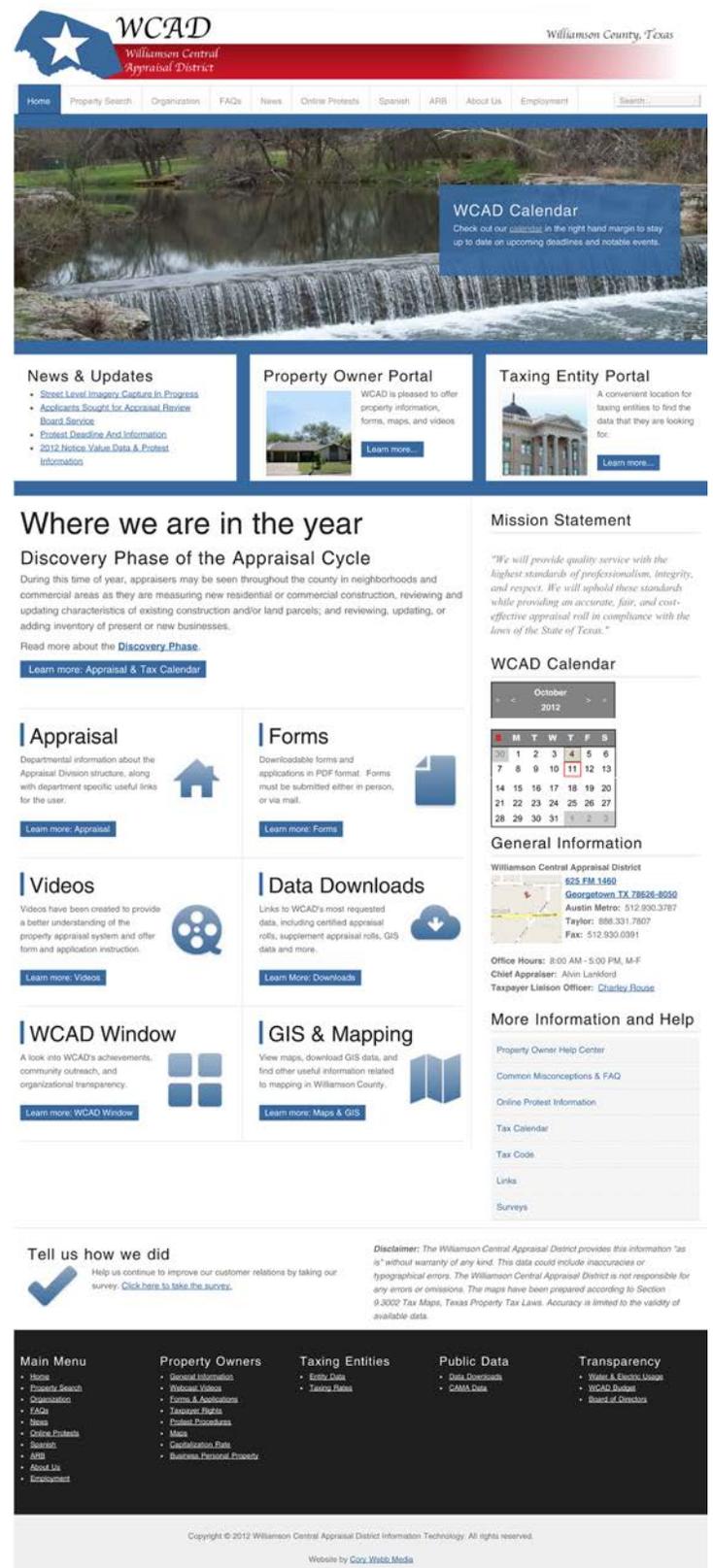
Figure 13. State detail view of Analytics report on Web site usage



Once the analytics had been reviewed, a local Web development company was hired, for a limited cost, to assist in creating a new and improved Web site (figure 14). The objectives using updated software were to (1) increase the content to attract property owners and (2) enhance the functionality to assist current users. The software was freeware, and the local Web development company con-

ceived the new design. Among the many Web site templates available, the one chosen suited the needs of the office, displaying items in a way that focused users' attention on

Figure 14. New home page of Web site of Williamson Central Appraisal District



the areas most beneficial to them. This software also allows each department within the office to update its own content, so the most current information is displayed.

The top menu was redesigned to include items in descending order of use (from left to right), starting with the essential Home tab and continuing with the most used function, the Property Search tab. Users are welcomed to the site with an introduction and a picture of the facility. To address the needs of the two groups of users, public customers and taxing units, there are three major portals:

- News and Updates, with pertinent information for all users
- Property Owner Portal, for public users' needs
- Taxing Entity Portal, for taxing units' needs.

Within each portal, the information is specific to the intended user; that is, the portal does not contain general information or information not intended for that user.

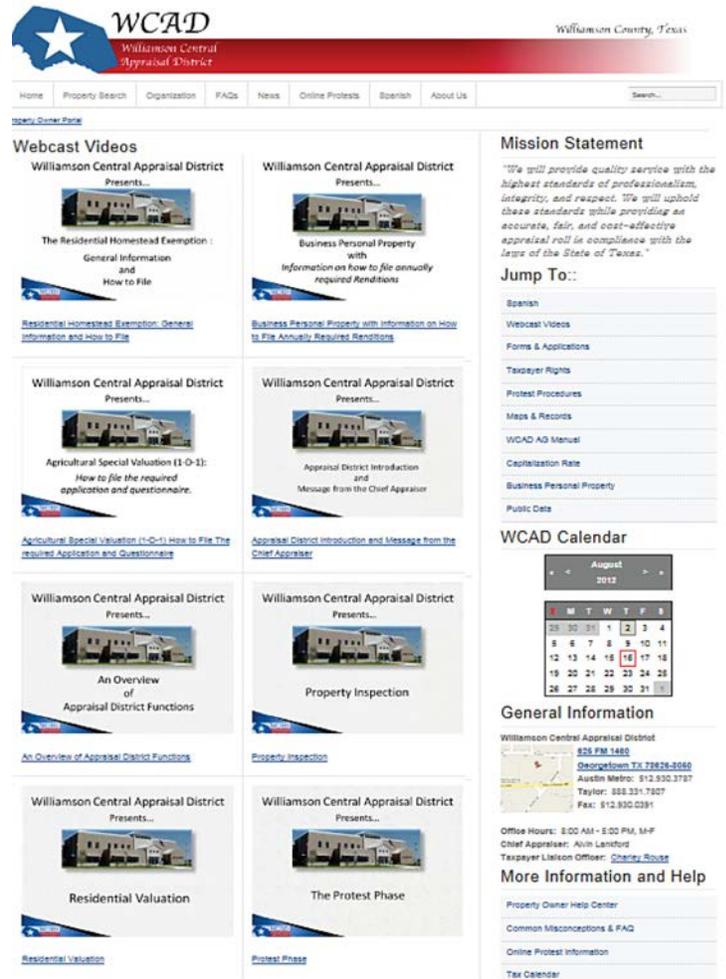
The home page also provides important independent information boxes, such as where the office is in terms of the annual calendar and appraisal cycle. To promote understanding and transparency of various appraisal processes, informational videos for property owners are provided (figure 15). The WCAD Web site has thus been transformed into a more usable tool for taxing units, property owners, and businesses with the use of Web analytics and the objective of offering high-quality information to users.

Accountability through Customer Service Surveys

Accountability is second nature to many private businesses because they do not want to lose customers. For a government office, however, accountability in terms of customer loss is typically not an issue. There are several concerns for a government office, one of which is adverse or unnecessary legislation written as a reaction to an issue stemming from poor customer service. The goal of the WCAD and its board of directors is to be accountable to its customers and thus prevent an issue from escalating to a level that could affect the appraisal/assessment industry as a whole. Accountability for the WCAD office is in the form of customer service surveys for both major groups of customers.

With the introduction of the queuing system and the complete redevelopment of the Web site, there were concerns about how the public would react. Also, because of the new tracking process, the competitive nature of most employees, and the fact their evaluations would be affected, there were concerns that appraisers would rush their meetings with property owners to the extent the customers would not be treated fairly and not be properly informed about the mass appraisal of their property. To prevent these concerns from becoming reality, public

Figure 15. Videos available on Web site of Williamson Central Appraisal District



service surveys are used as a feedback mechanism to help gauge efforts and make adjustments where necessary.

The taxing units, as described earlier, are a major group of customers, yet there was no formal feedback mechanism for their contributions and suggestions regarding the appraisal office. The office created a survey through a Web-based survey provider to address items of interest for the taxing units.

The survey requested feedback on such questions and statements as the following:

1. I am satisfied with the length of time it takes to receive requested data and/or information from the WCAD office.
2. How knowledgeable is the WCAD staff?
3. WCAD staff is committed to providing the highest quality work for taxing units.
4. How would you rate your satisfaction with WCAD's budget process?

The results of this survey were mostly positive. Nevertheless, some areas for improvement were identified, prompting changes in procedures and reporting provided to the taxing units. With this insight, the office has been able to make the taxing units a higher priority than in the past. For example, each taxing unit was given its own direct contact information for a key staff member who could immediately address any questions and/or concerns resulting from this survey. The feedback resulting from these changes has been extremely positive, and working relationships with key personnel between offices have been enhanced.

Property owners have had to deal with many changes at the WCAD office and on the Web site. Although many property owners are willing to provide their feedback, a major concern was property owners not heard from. In order to reach these customers, an online survey was designed for users of the Web site. In addition, a paper and digital customer service survey was designed for visitors to the office.

There are always ways to obtain good survey results, yet they may not be representative. The most common method is to hand out surveys only to those property owners who are happy; however, this results in a false impression of the level of service. In order to gain an appropriate sampling of customers, the procedure at the WCAD office is to give every visitor a survey on a postage-paid card. Survey cards are also available at the main lobby doors and online. This method of distribution eliminates the problem caused by having survey cards available only at the front counter. Moreover, giving a survey to every customer provides a more accurate sampling; a sampling of *all* customers is the only way to ensure both positive and negative feedback.

The wording of the survey is a challenge in itself. Many believe that if a property owner doesn't receive a lowering of value, the survey will not be positive. To address this concern, the survey questions have to be worded appropriately. Because customer service representatives and appraisers work with the public on a regular basis, both groups should be held accountable for the level of service they provide. Thus, it was imperative that the survey questions relate to each group specifically. The result was a survey card (figure 16) with questions that are relevant to both groups, that are based on professionalism, and that inform the public, rather than on questions that are based on satisfaction with the value of their property.

With the tight budgets of today's economy, the office wanted to limit the amount of paper and postage used on these surveys. The paper survey cards can be dropped into a survey box located at the exit doors (figure 17). In addition, for customer convenience, the survey was posted on the Web site, and an iPad was mounted on the wall next to

Figure 16. Customer service survey card

Customer Service Survey

In an effort to improve customer service, we ask that you take a moment to fill out this survey form and return it to a staff member or leave it in the survey form box located in the lobby. If you prefer, you may mail the form to us (postage is prepaid).
Based on your experience today, please rate your satisfaction with each of the following:

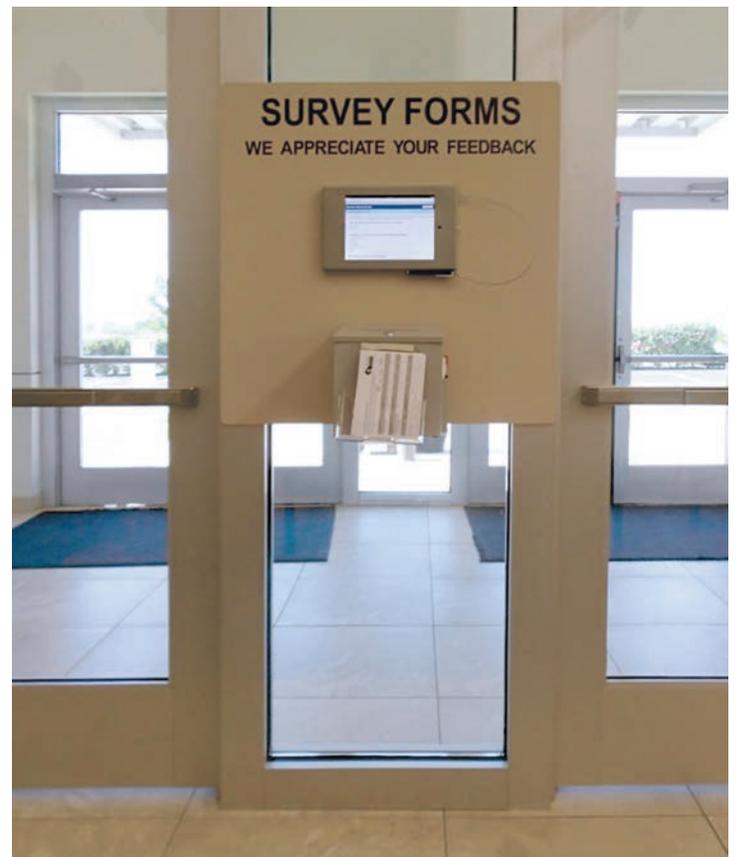
| | | Extremely Satisfied | Satisfied | Dissatisfied | Extremely Dissatisfied |
|---|--|-----------------------|-----------------------|-----------------------|------------------------|
| 1. Promptness of service: | Customer Service Rep. Appraiser | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 2. Professional and helpful: | Customer Service Rep. Appraiser | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 3. Knowledgeable and explained information clearly: | Customer Service Rep. Appraiser | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 4. Appraiser adequately explained the mass appraisal process and how it related to my property value: | Appraiser | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 5. Overall satisfaction with the: | Customer Service Dept. Appraisal Dept. | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Customer Service Staff Members: _____ Appraisal Staff Members: _____
 Date: _____ Date: _____
 Optional Information:
 Name/Phone Number: _____ Email Address: _____
 Additional Comments: _____

the exit doors so that customers can complete the survey electronically before leaving the office.

The results of the customer service survey have been very positive, with most questions receiving a 93 percent or higher satisfaction rating. The return rate is more than 40 percent, which is a large sample size for analyzing any issue that appears on a consistent basis. Each survey card is stamped with the initials of the customer service representative and the appraiser. These initials allow tracking of each staff member's level of service, which is used in their performance evaluation. Although the number of

Figure 17. Drop box for customer service survey cards at lobby exit



negative responses has been limited, those that are received are analyzed for constructive feedback that can be addressed in the office's procedures where appropriate. Customers who respond negatively with constructive feedback are also contacted, when appropriate, to obtain further information and to let them know their concerns are being addressed. Accountability to customers is essential in every office to ensure public satisfaction and to prevent negative public opinion and possible adverse or unnecessary legislation.

Summary

Technology as well as simple observation can be used by appraisal and assessor's offices to create a positive experience for all types of customers. This case study has described technologies that can be used to achieve efficiency, transparency, and accountability in customer service. *Efficiency* can be realized through a computerized customer queuing system. In an appraisal office, focusing on the flow of customers, observing the surroundings, and making necessary changes from the perspective of customers can create an improved experience for them.

Transparency can be achieved through a well-designed, user-friendly Web site. In society today, a Web site is a powerful customer service tool. Improvements to a Web site can be accomplished through observation by using Web analytics. By reviewing the results of these analytics, changes can be made to the Web site that both assist current users and attract new ones. The dissemination of information on a Web site increases transparency to the user and garners public trust.

Accountability is a necessary ingredient of customer service. While implementing needed changes, the appraisal or assessor's office must be accountable to its taxing units and property owners. Customer surveys achieve this accountability by providing feedback that can prompt process changes for the betterment of all concerned. If appraisers and assessors address customer service at the same level as the accuracy of their appraisals, they will increase the public trust of the appraisal/assessment function and help prevent adverse or unnecessary legislation resulting from inadequate customer service.

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Alvin Lankford is Chief Appraiser, Williamson Central Appraisal District, Georgetown, Texas.

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Since its beginning in 1934, IAAO has shaped the field of mass appraisal by developing standards, publishing textbooks, and creating courses. Most recently, IAAO published *Fundamentals of Mass Appraisal* (Gloude-mans and Almy 2011), a textbook that provides a basic understanding and overview of the many factors that form mass appraisal theory and practice.

For those involved with property tax administration, the concept of mass appraisal has permeated valuation systems throughout the United States and Canada. This is especially true when large numbers of properties are appraised or reappraised frequently and results must reflect an approximation of market value. Mass appraisal techniques are also more prevalent when results need to meet objective quality thresholds and level and uniformity criteria. Although most of IAAO's expertise comes from its strong membership base in the United States and Canada, there has been significant interest and involvement from other nations, especially those that rely on ad valorem property tax systems. These nations may admire and sometimes aspire to the precepts in IAAO standards, but they have tended to rely more on *International Valuation Standards*, Guidance Note 13, *Mass Appraisal for Property Taxation*, which was published by the International Valuation Stan-

dards Council (IVSC) from January 1, 2005 until July 19, 2011. The IVSC discontinued its mass appraisal standard in 2011, stating that it was "not being carried forward as it contains no valuation procedures that differ from the General Standards" (IVSC 2010).

Effect of Discontinuing Mass Appraisal Guidance

To better understand how the absence of an applicable mass appraisal standard affects countries that are considering using mass appraisal techniques, consider the following example. The Idaho State Tax Commission (my agency) is statutorily instructed to "...increase or decrease the total value of any category of property in any county ... when, in the opinion of the commission, the value ... is not just and equal ... because of its being greater than or less than market value" (Idaho Code §63-205 and §63-109). The law is then silent on how this determination is to be made. With authority to develop rules to provide guidelines for implementing this provision, we adopted elements of the IAAO *Standard on Ratio Studies* (2010), notably Part 2, section 11.1, which prescribes a nationally recognized standard for making such a determination. Thus, we employed a recognized authority, and compliance determination became both transparent and supportable.

Without the guidance and support of the IVSC mass appraisal guidance note, nations that are still in the early stages of understanding, developing, or implementing mass appraisal systems often find themselves without authoritative support. Admittedly, they can still point to statistical tests that describe the likelihood that their mass appraisal models are accurately providing results that are more economical and uniform than those that could be obtained by single-property appraisal methods. However, these indicators may not suffice without an authoritative guide that supports and validates the results. Hence, nations with newly developing mass appraisal systems and even countries with mature mass appraisal systems have found themselves in a quandary. They know the methods work well, but they can't easily cite a written source that reflects the perspective of the larger world community outside of North America.

The Role of IAAO

One year ago, the IAAO Technical Standards Committee was assigned the task of developing an international version of its *Standard on Mass Appraisal of Real Property* (IAAO 2012) that would be applicable outside the United States and Canada. This proj-

ect has been difficult, given the past focus on and orientation toward the United States and Canada, where systems may differ from state to state and province to province, but there is general agreement that IAAO standards are a consensus of best practices. The broader international community did not participate in the development of these standards, so clear applicability is not apparent. Nevertheless, this limitation is a concern to the Technical Standards Committee in considering how to satisfy future international needs. The committee thought the best way to overcome this limitation was to learn more about international needs and concerns and to increase international involvement and feedback.

The IAAO International Committee and IAAO leadership organized a meeting at the IAAO annual conference in Kansas City to gather input from international attendees regarding the draft working document on mass appraisal. IAAO organized and held an International Focus Group meeting to hear from representatives from IPTI (the International Property Tax Institute), China, Iceland, Lithuania, the Netherlands, the United Kingdom, South Africa, Thailand, Mexico, the Bahamas, and the Lincoln Institute of Land Policy. The meeting was very productive and provided insights

into a broader world view of property tax assessment.

Common themes from that meeting included the following:

- More information is needed about data collection in general and about property characteristics that need to be identified and captured, or at least considered.
- The concerns of developing nations as well as those of more mature markets and cadasters should be addressed.
- Situations such as lack of sale data and uneven availability of data should be taken into consideration.
- Standards should be applicable for instances in which national legislation determines the valuation process and when administration may be either national or local.
- Transparency and uniformity in terms of justification for mass appraisal should be supported.
- Effective communication and public relations need to be promoted.

Most of all, nations need to be able to look to "...authoritative outside resources to provide guidance on the



Workshop attendees from nine countries served as both presenters and participants in interactive sessions.

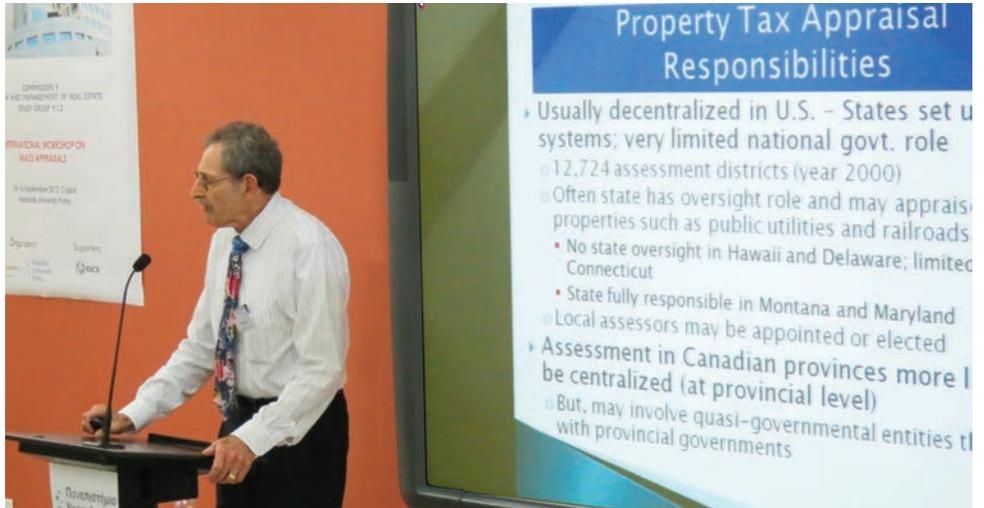
technical side” (comments of Albina Aleksiene, representing Lithuania, IAAO Conference, Sept. 17, 2012). Albina also noted that, with respect to nations without mature property markets or a history of application of valuation techniques, there is a “... need to be able to point to accepted standards and best practices promulgated by outside organizations before they are accepted for common use within a developing system.”

Onward to Cyprus

After the International Focus Group meeting in Kansas City, I attended an international workshop in Cyprus on mass appraisal, sponsored by a mass appraisal study group affiliated with a commission of the International Federation of Surveyors (FIG).

The mission of the Federation is far broader than mass appraisal—it includes commissions for standards, education, spatial information management, hydrography, positioning and measurement, engineering surveys, cadastre and land management, spatial planning and development, and construction economics and management. Commission 9 is dedicated to valuation and management of real estate. Further, Study Group 9.1.2 is charged with “...investigating the development of mass appraisal techniques to support property tax assessments...” (FIG 2012).

The FIG Commission 9 group includes 88 nations, many of which actively utilize property tax systems, and several are considering implementing mass appraisal systems. Commission 9, which has under its umbrella property valuation, property tax, real estate investment, and real estate and asset management topics, is chaired by Dr. Frances Plimmer from the United Kingdom. The chair of the study group dealing specifically with mass appraisal of property is Varnavas Pashoulis, from the Republic of Cyprus.



Alan, explaining the complexities of United States and Canadian property tax assessment systems.

When Varnavas was in the United States this past summer, he visited IAAO headquarters in Kansas City and spent time reviewing mass appraisal concepts with property tax researchers Richard Almy and Bob Gloudemans in Chicago. He also visited several county assessor offices in Kansas, Missouri, North Carolina, and Virginia, as well as the North Carolina Association of County Commissioners and the North Carolina Department of Revenue. In addition, he visited ad valorem valuation consultants Garth and Russ Thimgan in Colorado.

As a result of Varnavas’s visit, IAAO became aware of an opportunity to gain more perspective about the needs of the international community. The FIG Commission 9 study group was planning a mass appraisal workshop in the Republic of Cyprus immediately following the IAAO annual conference. This workshop appeared to provide a useful forum for explaining IAAO products, such as the *Standard on Mass Appraisal of Real Property* (IAAO 2010) and the new textbook, and for offering insights on mass appraisal-related issues in the recent PTAPP and Ratio Study surveys (Dornfest et al. 2010; Technical Standards Committee 2012).

Upon arriving in Cypress, I found an appreciative and interested audience

representing nine countries, eight European and one African (Tanzania). The representative from Lithuania, Albina Aleksiene, had also participated in the IAAO international focus group in Kansas City. The workshop was held at Neopolis University in Paphos, Cyprus. This university specializes in real estate and related subjects, so it was an appropriate venue for the meeting. Papers presented at the workshop ranged from the conceptual, describing underlying valuation and property taxation systems, to the technical, demonstrating regression techniques designed to reduce estimation error. Some of the themes and issues were as follows:

- A search for increased networking between nations
- Discussion of multiple uses of valuations (e.g., in Slovenia, valuations may be used to determine amounts of assistance or subsidy needed in an area, may support inheritance tax, may enable calculation of profits due to change of land use, and may, next year, support property tax)
- Land versus building allocation versus total property valuation
- The need for standards as a point of reference for many aspects of

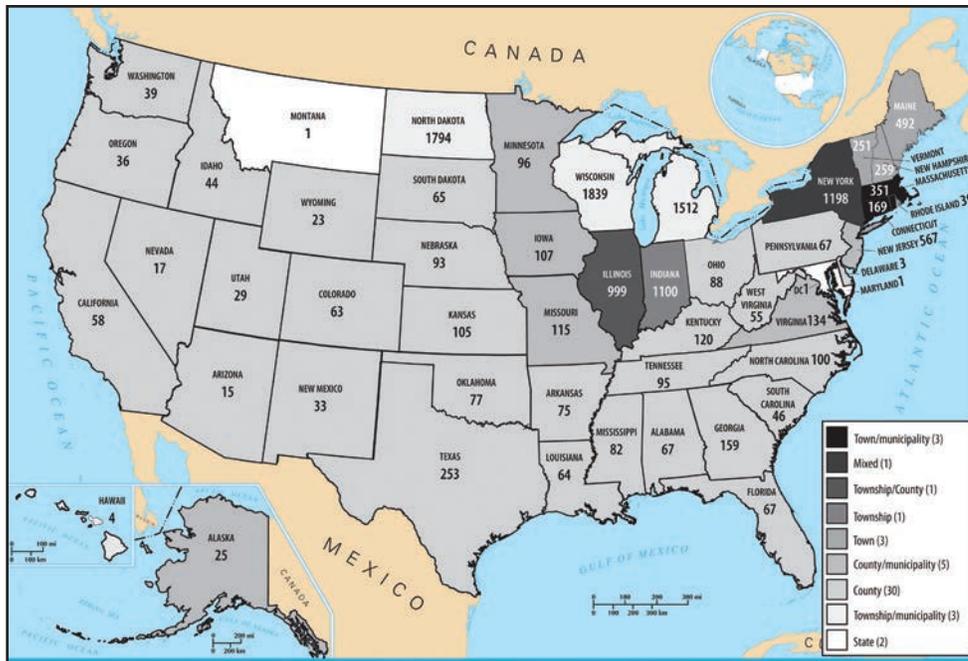


Illustration of the multi-jurisdictional United States property tax system.

mass appraisal, including time adjustments

- The need to obtain usable data by verifying reported sale prices given some propensity for under-reporting due to high percentage-based transfer and capital gains taxes
- The need for standards that are as inclusive as possible, incorporating quality measures applicable to results (i.e., ratio studies) as well as models specific to individual circumstances
- The need for standards on data elements that need to be captured and what measurements need to be taken (e.g., porches and additions)
- Minimum requirements for mass appraisal in terms of data availability, applicability to commercial and industrial property, and so on.

In addition to attending presentations and participating in the ensuing discussions, I presented information on three IAAO products: the *Standard on Mass Appraisal of Real Property* (IAAO 2010), the PTAPP survey

(Dornfest et al. 2012), and the Ratio Study Survey (Technical Standards Committee 2011).

The most perplexing concept I had to explain was that there is not *one* U.S. property tax or mass appraisal system, but a multitude of systems organized by state, county, or local jurisdiction—a difficult enough concept in North America, but one quite beyond the experience and structure of many other countries. That is, even though there is a *federal* structure of government in the United States and Canada, there are powers not reserved by the *federal* government that are relegated to the states. In some states, such as Hawaii and Delaware, this has devolved even further with virtually no state authority or role regarding property tax administration. Conversely, in Europe, with the exception of Germany, nations are *unitary*; that is, even if there are local or municipal assessors, the authority and, ultimately, the decisions and support for programs such as mass appraisal for property tax purposes can come only from the national government or national ministry in which power has been vested.

I explained the mission and role of IAAO is to provide challenging but attainable standards that reflect a consensus based on the expertise of its members—standards that promote best practices for mass appraisal, ratio studies, property tax policy, and other related topics. Regarding mass appraisal, I emphasized the accuracy, uniformity, equity, reliability, low per-parcel costs, and testable (through ratio studies) outcomes that result from its use. I also discussed cyclical reappraisals (a concept that has presented challenges for some nations and states), as well as concepts such as sample representativeness, calibration, specification of variables needed, and stratification.

Using IAAO survey results, I presented information on valuation authority (state versus local), state assistance services, reappraisal cycles, inspection practices, enforcement, and ratio study uses and standards. There was excellent discussion about the many similarities between systems. There was a great deal of concern over inspection practices, which seemed in many cases to include a perception of the need for interior inspection. This same debate has been going on in the United States, even though most U.S. jurisdictions do not frequently perform interior inspections in today's mass appraisal systems.

Conclusions

Certainly there are structural differences between nations. Mass appraisal systems in the United States and Canada, because they have been in place for longer than in many other nations, are more fully accepted as producing values that can be used as underpinning for property tax systems. Frequent reappraisal, while not universal in the United States and Canada, is a more commonly accepted practice and is the clear IAAO standard. Transfer taxes in the United States are low and probably not significant distortive factors with

respect to reported sale prices. Mass appraisal-produced valuations are commonly used as the basis for property tax in the United States and Canada, a goal that is aspired to but currently not fully realized in many other nations. Despite these differences, I was impressed with the technical expertise and commitment to high-quality mass appraisal systems that do support property tax, produce values that are supportable, and meet criteria for uniformity, transparency, and acceptability.

The next few months will be an important period for IAAO as the Technical Standards Committee grapples with these issues and attempts to provide mass appraisal guidance that can be useful and applicable to the broader world. It's quite an undertaking. Stay tuned, however, as I am confident that, with IAAO's experts and the communication with the new network of international experts and practitioners that has been established as a result of the focus group session in Kansas City and the meeting with representatives of the FIG Commission 9 in Cyprus, IAAO will be able to produce standards that can support both nascent and long-standing mass appraisal systems with ties to property taxation.

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Pictured (l to r), Professor Petros Sivitanides, Director of Real Estate Programmes, Neapolis University Paphos; Alan Dornfest, AAS; Varnavas Pashoulis; and Dimopoulos Thomas MRICS, MSc, M.Eng, ETEK, Lecturer in Real Estate, Neapolis University Paphos.

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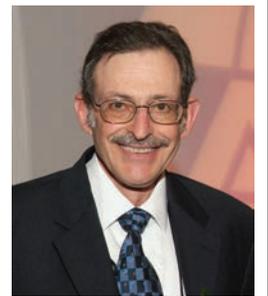
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Alan Dornfest, AAS, is chair of the IAAO Technical Standards Committee, a senior IAAO instructor, a frequent presenter at IAAO conferences and elsewhere, author of numerous journal and F&E articles, and co-author of the IAAO textbook *Fundamentals of Tax Policy*. He has been Supervisor of Property Tax Policy for the Idaho State Tax Commission since 1977.





An International Visitor

An interview by Rick Stuart, CAE, with Varnavas Pashoulis

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Varnavas Pashoulis (Varny), from the Republic of Cyprus, was a student in my IAAO Course 402—Tax Policy class held in Olathe, Kansas, in August. Varny was on a fact-finding mission in the United States. I asked Varny a series of questions, and his responses are shown. It was interesting to have Varny in class because he knew international tax policy and was very versed in United States policies.

What is your title? My title is Senior Land Valuation Officer in the Lands and Surveys Department under the Ministry of Interior in the Republic of Cyprus. My responsibility covers the valuation of the Eminent Domain, the General Valuation for the island as well as advising all the government departments in regard to immovable property valuations for any purpose.

Why the trip to the United States? The trip to the United States was funded by a scholarship granted by AMIDEAST, an American nonprofit organization involved in international education, training, and development activities in the Middle East and North Africa.

AMIDEAST sponsors the Cyprus-America Scholarship Program (CASP), which is funded by the U.S. Department of State.

The focus of the scholarship granted to me was Computer Assisted Mass Appraisal Systems. The program was tailor-made, in cooperation with AMIDEAST, to cover a number of training opportunities and site visits in U.S.

counties in order to gain hands-on experience related to business processes in mass appraisal.

When was the most recent reappraisal in Cyprus and what is your role in preparing for the next one? The most recent reappraisal in Cyprus was January 1, 1980. New improvements to taxable property are updated based on 1980 prices. At present, under my role as a valuation head, I have the authority and responsibility to implement (planning, organizing, staffing, leading, and controlling) a new reappraisal project, after a political decision is taken by the Cyprus Council of Ministers, who are the governing body.

Where in the United States have you visited? In brief, I had a three days of mass appraisal training in Chicago with Robert Gloudemans and Richard Almy. I then participated in a five-day IAAO course on property tax policy in Kansas instructed by Rick Stuart, CAE, and then had another five days to visit Johnson, Miami, Platte, and Wyandotte counties in Kansas and Clay and Jackson counties in Missouri.

I also had the opportunity to visit IAAO Headquarters in downtown Kansas City in order to learn about its role and purpose and explore the possibility of cooperative activities with my department. I met with Executive Director Lisa Daniels, and discussed various issues of common interest regarding our organizations and the profession.

Next, I continued my site visits in North Carolina for another five days. I visited Durham County for two days and was introduced to IAAO member Kenneth Joyner, RES,

AAS, who was planning to teach IAAO Course 400—Assessment Administration, but it was unfortunately postponed. I also visited the North Carolina Association of County Commissioners, John Smith Analytical Consultants, Halifax County at Virginia State, and the North Carolina Department of Revenue.

Finally, my training ended in Colorado with participation in a five-day Fundamentals of Modeling with SPSS course, presented by Thimgan & Associates. I am really enjoyed this course because it was specific to what I was looking for.

What parts of the country and what offices did you enjoy most? I enjoyed all parts of my visits to various states. Each state has its own character and uniqueness and offered a different experience. What I enjoyed most was the people I met. They were very friendly, kind, and supportive during my stay. Also, in terms of the actual business processes performed in the appraisal offices at different counties and states, my observation is that appraisal offices work in a rather similar way, although different laws apply in each state. The same observation is valid when comparing small to large counties.

What is some basic information about your country? Cyprus Republic is an island country in the Eastern Mediterranean Sea, located at the crossroad between three continents, Europe, Africa, and Asia. It has been an independent nation since 1960, a member of the European Union since 2004, and part of the Eurozone currency system. Approximately 34 percent of the territory of the Republic has been occupied by Turkish troops since the invasion in 1974. The Republic of Cyprus has effective control of only the southern part of the island, or about 66 percent of the island's total area. The population of Cyprus is 793,100, of whom 80.7 percent are Greek Cypriots (including Armenians, Maronites, and Latins); 87,600 (11.0 percent) are Turkish Cypriots; and 66,000 (8.3 percent) are foreigners residing in Cyprus. The total area of the island is 3,572 square miles, and the main language is Greek although English is also spoken very well.

The number of properties in the government-controlled area is about 1.2 million, of which 600,000 are residential buildings, 100,000 are commercial, and the remaining properties are vacant and woodland.

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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. Application are being accepted now.

Grant award amounts are as follows:

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

Limited funds are available.

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(President, continued from page 2)

about the products and services that best support their needs. Representing IAAO at various locations helps to accomplish that goal. In late September, I travelled to Breezy Point, Minnesota, for the Minnesota Association of Assessing Officers Fall Conference and Appleton, Wisconsin, for the Wisconsin Association of Assessing Officers Quarterly Meeting.

In early October, I travelled to the Arkansas Assessor's Association Conference in Hot Springs, Arkansas (see photo at right) and the Virginia Association of Assessing Officers (VAAO) Annual Conference in Virginia Beach, Virginia (see photos below). It was a wonderful experience to connect with people I have known and worked with for years and also with new participants who have fresh perspectives. IAAO must regularly assess its role in serving the changing needs of the profession.

Presentations at the VAAO conference included a focus on Real Estate in Transition for three entire sessions. Other topics included USPAP for Assessors, a cell tower presentation, Excel fundamentals, appraisal of retail, and a session by Peter Korpacz.

I would like to thank VAAO President Greg Daniels, CAE, for his hospitality at the event and for accepting the IAAO Outstanding Chapter/Affiliate Award at the IAAO annual conference. Congratulations to this outstanding organization.

Sincerely,

Debra Asbury



Right, King Neptune, Olympian God of the Sea, reads F&E, pre-Hurricane Sandy, at the edge of the Atlantic Ocean in Virginia Beach, Virginia, during the Virginia Association of Assessing Officers Annual Conference. Standing in front of Neptune (l to r) are IAAO Past President Wayne Trout, IAAO President Debra Asbury, Immediate Past President Bruce Woodzell, and Membership Services Chair Wendel Ingram, ASA.

Quote from Arkansas:

A good band is like a team. You want to have the right balance. It's not always the best people you need, but the right ones for the job.

—Ronnie Hawkins, Rockabilly Hall of Fame Inductee



2012 Fall Arkansas Assessor's Association Conference, sponsored a fund raiser and raffle for the Wounded Warriors, a service organization for wounded veterans, and raised over \$3,500 for the organization. Pictured are Garland County Assessor Tommy Thompson, Wounded Warrior Veteran Ralph Farese, IAAO President Debbie Asbury, Arkansas Assessor's Association President June Wiles, and VFW Post 2278 Commander Will Beams. For more information about the Wounded Warriors, go to www.woundedwarriorproject.org.



IAAO Conferences, Seminars, and Meetings

| Event | Location | Dates |
|--|-------------------------|-----------------------|
| 33rd Annual Legal Seminar | Chicago, Illinois | December 13–14, 2012 |
| 17th Annual GIS/CAMA Technologies Conference | Albuquerque, New Mexico | March 4–7, 2013 |
| IAAO 79th Annual International Conference on Assessment Administration | Grand Rapids, Michigan | August 25–28, 2013 |
| IAAO 80th Annual International Conference on Assessment Administration | Sacramento, California | August 24–27, 2014 |
| IAAO 81st Annual International Conference on Assessment Administration | Indianapolis, Indiana | September 13–16, 2015 |
| IAAO 82nd Annual International Conference on Assessment Administration | Tampa, Florida | August 28–31, 2016 |

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SEMINAR OVERVIEW

- What's Been Going On Since We Last Met
 - Recent Developments in Real Property Taxation: Procedural
 - Recent Developments in Real Property Taxation: Substantive
 - Recent Developments in Real Property Taxation: Exemptions
 - Cases of Note in Your Jurisdictions
- Litigation Management & Valuation Methods
 - E-Discovery: Innovative Discovery Techniques
 - Valuation Models for Hospitals & Health Care Facilities
 - Evaluating Costs of Litigation
- Issues In Valuation and Regulation
 - Using Conservation Easements to Protect Open Space: Public Policy, Tax Effects, and Challenges
 - Fractured Condominiums: Valuing the Unsold Inventory
 - It's Not Personal – Just Business
 - USPAP Regulations
- Ethical and Public Policy
 - Unlawful Practice of Law By Tax Agents
 - Ethics of Social Networking
 - Attorney-Client Privilege and Confidentiality

General Discussion List—Valuing Conservation Easements

Q. Lisa R. Goree, Southampton, New York

I would like to know the how other jurisdictions value conservation easements. Do you use a set rate per acre/square foot? Do you apply some type of adjustment to the restricted area only, or do you also allow for a reduced assessment on the developed area that is not encumbered by the easement as well? We have had many conversations in my office about this topic, and some are of the opinion that the easement diminishes the developed area in value while some think that it actually enhances the value. Any thoughts or feedback would be greatly appreciated.

A. Daniel J. Kenny, Middlebury, Connecticut

Ideally, a great aid would be having a number of sales with similar easements, property characteristics, and development rights within the subject jurisdiction, but that likelihood is often rare. I would reach out to colleagues (as you are) and appraisers within your region for sales of similar properties with those types of easements/encumbrances to determine whether there is any valuation pattern upward or downward comparing to unencumbered neighborhood sales.

Here in Connecticut, if owners appeal their assessment to Superior Court, I have first-hand experience observing the judicial bench giving weight to “a preponderance of evidence” even if that sale data (adjusted for location) occurred outside the subject jurisdiction, especially in conjunction with valuing development rights.

I have found another key consideration is whether the easement runs with the land in perpetuity. My experience is that value is diminished if the easement permanently restricts the size of construction as compared to a predominance of sales in the subject neighborhood that are predominated by larger dwellings without such restrictions. My particular experience was conservation encumbrances in a residentially zoned, fee simple, lakefront area. In our case, a downward adjustment was applied to the both the primary lot (80,000 sq. ft.) and to the remaining, abutting residual acres because they are also encumbered by the same restriction. Conversely, I have seen sales support higher land values in neighborhoods that are boarded by “land trust” owned property encumbered with development restrictions.

A. Allan Booth, Newport, Rhode Island

The Appraisal Institute presented a week-long course on conservation easements in conjunction with a number of other organizations (appraisal and conservation). This is a

great course. I took it a few years ago when it first came out. Unfortunately, it requires advanced appraisal knowledge and may be too involved for some. Basically, you need to determine the true impact on value that the easement creates. Some easements reduce value and some increase value. The Federal Government has its own guidelines to valuing conservation easements, and the IRS has its guidelines. They are not the same. The bottom line is, determine the effect on value and adjust the values appropriately.

A. Kevin A. Byrnes, Chicago, Illinois

Look at the bundle of rights. The imposition of the easement creates a right for another party and reduces the scope of exercise of rights by the fee owner. On a prima facie basis, I don’t see that an easement could naturally increase the economic value of a property. However, context might give another answer. Maybe a certain easement makes the remainder more useful? For example, I’m thinking of an easement for a public roadway (it would more likely just be a taking) that turns an inside site into two corner sites.

A. Will (Biff) E. Leonard, III, CAE, Henrico, Virginia

In Virginia, real estate subject to a perpetual easement is supposed to be assessed at the “open space” land value. Open space values are established for each locality by a statewide advisory council [see original post on AssessorNET for a link]. The advisory council doesn’t actually establish an open space value, but instructs localities to use the agricultural or forest values established for the use-value taxation program. These values are generally between \$100 per acre and \$1,000 per acre depending on soil quality and location within the state. I don’t agree and would not recommend this approach, but legislators have taken it out of our hands. See below:

§ 10.1-1011. Taxation.

A. Where an easement held pursuant to this chapter or the Open-Space Land Act (§ 10.1-1700 et seq.) by its terms is perpetual, neither the interest of the holder of a conservation easement nor a third-party right of enforcement of such an easement shall be subject to state or local taxation nor shall the owner of the fee be taxed for the interest of the holder of the easement.

B. Assessments of the fee interest in land that is subject to a perpetual conservation easement held pursuant to this chapter or the Open-Space Land Act (§ 10.1-1700 et seq.) shall reflect the reduction in the fair market value of the land that results from the inability of the owner of the fee to use such property for uses terminated by the easement. To ensure that the owner of the fee is not taxed on the value of the interest of the holder of the easement, the fair market value of such land (i) shall be based only on uses of the land that are permitted under the terms of the easement and (ii) shall not include any value

attributable to the uses or potential uses of the land that have been terminated by the easement.

C. Notwithstanding the provisions of subsection B, land which is (i) subject to a perpetual conservation easement held pursuant to this chapter or the Open-Space Land Act (§ 10.1-1700 et seq.), (ii) devoted to open-space use as defined in § 58.1-3230, and (iii) in any county, city or town which has provided for land use assessment and taxation of any class of land within its jurisdiction pursuant to § 58.1-3231 or § 58.1-3232, shall be assessed and taxed at the use value for open space, if the land otherwise qualifies for such assessment at the time the easement is dedicated. If an easement is in existence at the time the locality enacts land use assessment, the easement shall qualify for such assessment. Once the land with the easement qualifies for land use assessment, it shall continue to qualify so long as the locality has land use assessment.

Timothy N. Hagemann Memorial Trust Fund Committee

Teresa Hattemer, RES, Chair

Greg McHenry; Paul Humble, RES; Angela Blazevic, AAS, Staff Liaison

The committee met September 9 in Kansas City. The committee reviewed questions on the application form and decided that no changes are necessary at this time. The committee approved limiting individual applications for funding assistance to every other year. This eligibility limit ensures that others applicants have an opportunity to be considered for the fund. Applicants will also be required to obtain a supervisor's signature on the form.

The future of the fund was discussed because funding solely from interest dividends is no longer feasible. All proceeds from future KCAA golf tournaments will be donated to the trust fund as part of fund-raising efforts.

The committee also agreed to use an electronic balloting system to approve applications and dispense with the previous paper ballot system.

Was your question answered using AssessorNET?

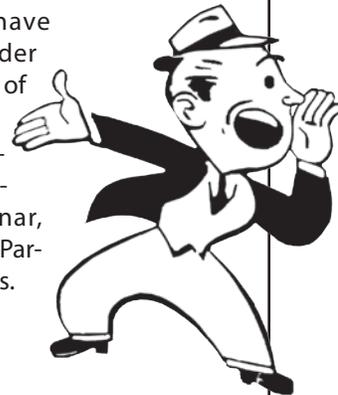
Let us know and we will share the answer with IAAO members in *Fair & Equitable*. Send your question and the answers that helped you, to Kate Smith, at smith@iaao.org. Be sure to tell us how you used the information. All questions and answers are reprinted with the permission of the participants.



Call for Webinar Presenters

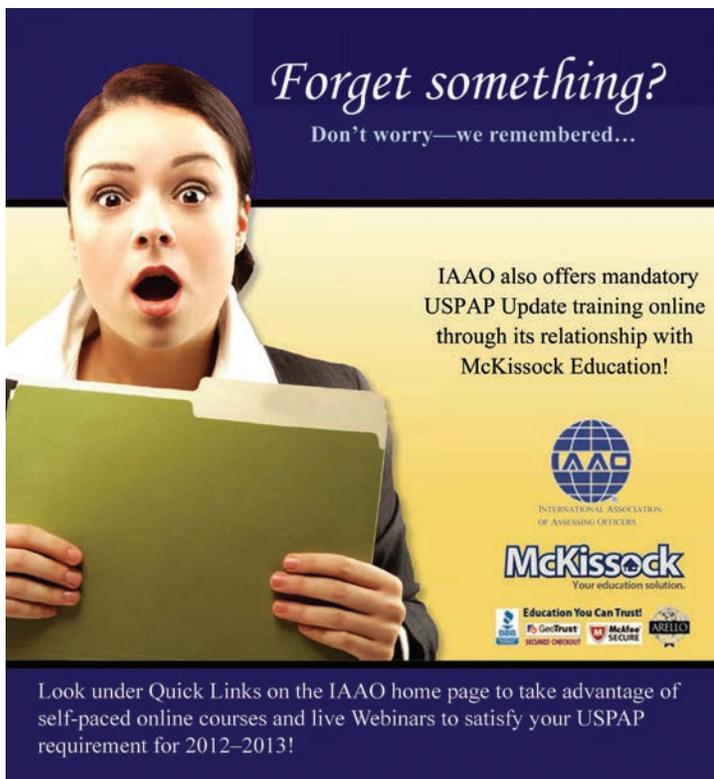
IAAO is calling all members who have expertise in defined areas to consider presenting a 2-hour Webinar on behalf of the association.

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



Topics of Interest

- Billboards
- Fitness Centers
- Mortuaries/Cemeteries
- Burden of Proof
- Flex Buildings
- Restaurants
- Car Dealerships
- Golf Courses
- Self Storage Units
- Car Washes
- Green Buildings
- Mineral Rights
- Casinos
- Historical Property
- Subsidized Housing
- Cell Phone Towers
- Hospitals/Surgical Centers
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? Where Do You Read **FAIR** + equitable?

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

Many people (and one cat) were reading F&E at the 78th Annual International Conference on Assessment Administration. Top left, Ray Beattie, Jr., Assessor for the Town of West Warwick, Rhode Island, reads F&E at the Silver Spoon Café in KC while New York assessor Edey McCarthy sneaks a peek through the window. Top middle, August Dettbarn's cat reads F&E inside a conference tote bag while being smuggled into the Welcome Reception and various educational sessions. Top right, Associate Member Committee Chair Lourdes Aguiar reads F&E with Harold Roe Bartle a past two-term mayor of Kansas City, Boy Scouts executive, and famous orator. The Kansas City Convention Center is named Bartle Hall in his honor. Bottom, IAAO professional designees (middle) and international attendees (lower) read F&E at IAAO headquarters while attending the International & Professional Designees' Reception.



Property Tax Loopholes

The greenbelt grab: Greenbelts apply savings to property taxes, some questionable
(published October 14, 2012)

by Marc Perrusquia, Gerald Witt, and Grant Smith

Article discusses questionable, but legal, greenbelt property tax exemptions in Tennessee. The article focuses on investors and developers whose long-term intent is to develop or sell property for development that is currently receiving use-value exemptions.

For more information, go to:

<http://www.knoxnews.com/news/2012/oct/14/greenbelts-apply-savings-to-property-taxes-some/>

Catholic church to lose historic property tax exemption in Italy
(published October 13, 2012)

by rt.com

Article discusses an historic decision in Italy to force the Catholic Church to pay taxes on its land holdings due to recent national austerity measures and changes in February to Italy's property tax code.

For more information, go to:

<http://rt.com/news/italy-church-tax-exemption-339/>

Property Tax Inequities

Oregon property tax system needs to change
(published October 13, 2012)

by Mike McCauley, Exec. Director of the League of Oregon Cities

Guest opinion points out weaknesses in Oregon's state-wide property tax cap system that prevent local communities from raising additional tax revenue to support local services. The opinion also criticizes a system that calculates taxes from a fixed 1995 assessed value and capped annual rate increases.

For more information, go to:

http://www.statesmanjournal.com/article/20121014/OPINION/310140022/Oregon-property-tax-system-needs-change?nclick_check=1

Property Tax Reform

On the House: Pa. legislation would eliminate school property taxes
(published October 14, 2012)

by Al Heavens, Inquirer Columnist

Article discusses the ongoing saga of the Pennsylvania Property Tax Independence Act as described in two state House and Senate bills in Pennsylvania proposing to reduce property taxes in favor of increased sales and income taxes. The article speculates that many distressed property owners would be able to keep their property if the bills were enacted.

For more information, go to:

http://articles.philly.com/2012-10-14/news/34449856_1_sales-and-income-levies-property-taxes-sales-tax

The Frontburner: Tax changes await voters' verdict
(published October 17, 2012)

by Orlando Sentinel

Article discusses one of five proposed constitutional amendments on the Florida November ballot that would provide homestead property-tax exemptions for first-time homebuyers, potentially limit annual property tax increases when values go down and provide limits on increases for nonhomestead properties.

For more information, go to:

<http://www.orlandosentinel.com/news/opinion/os-ed-front-burner-amendment-4-intro-101712-20121016,0,4232998.story>

Prop. 117 aims to simplify property-tax system
(published October 11, 2012)

by Catherine Reagor, The Republic

Article discusses Arizona's complex property tax system and efforts to simplify it through a November 6 vote on Proposition 117, known as the Arizona Property Tax Assessed Valuation Amendment. The controversial amendment seeks to remedy a split assessment system that taxes different property value bases for different purposes.

For more information, go to:

<http://www.azcentral.com/business/news/articles/2012/10/11/20121011prop-aims-simplify-property-tax-system.html>

C.D. Howe finds little right with Toronto land transfer tax
(published October 11, 2012)

by Don Curren, The Wall Street Journal

Article discusses the negative effect of high land-transfer taxes on property sales volume, according to C.D. Howe Institute, a marketing think tank.

For more information, go to:

<http://blogs.wsj.com/canadarealtime/2012/10/11/c-d-howe-finds-little-right-with-toronto-land-transfer-tax/>

International Property Tax Reform

Councils to set property tax rates in future, says Minister
(published October 17, 2012)

by Steven Carroll, Irish Times

Article discusses proposed details of property tax implementation measures in Ireland, including plans to eventually allow county-level councillors to have greater control of tax rates that are directly tied to local authority services.

For more information, go to:

<http://www.irishtimes.com/newspaper/frontpage/2012/10/17/1224325341323.html>

Property taxes set to increase 2.5%
(published October 14, 2012)

by Jpost.com staff

Announcement by the Ministry of the Interior indicates a local property tax increase of 2.5% in 2013.

For more information, go to:

<http://www.jpost.com/Headlines/Article.aspx?id=287752>



Special Assessments and Equal Protection

A city's plan to forgive the remaining balance of a special assessment for some homeowners while refusing to give refunds to those who had paid in full was not a violation of the U.S. Constitution's Equal Protection Clause. The U.S. Supreme Court held, in a 6–3 decision, that the city's reasoning for its actions met the rational basis test. The Indiana Supreme Court had ruled for the city, while the trial and appellate courts had found for the homeowners on their equal protection claim.

The case arose from the City of Indianapolis' program to provide municipal sewer service to those residential neighborhoods still relying on septic tanks. Historically, the city financed these projects under the terms of a state law that required each homeowner in a project area to pay an equal share of the cost. Homeowners were charged a special assessment that they could pay in full or by monthly payments extended over 10, 20, or 30 years. Installment payers were charged 3.5 percent interest and had a statutory lien placed on their property. Each homeowner's share typically ran about \$10,000.

The City's Rationale

In 2005, the city decided to change the way it financed these sewer projects to ease the financial burden on low- and middle-income homeowners and to hasten the replacement of the aging septic systems found in many neighborhoods. Under the new program, each homeowner would pay a connection fee of \$2,500 with the rest of the cost financed by municipal bonds. As part of the transition, the city forgave the outstanding debt of all those still paying installments on the 21 active projects. It did not, however, issue refunds to homeowners who had paid in full even after being requested to do so.

The 31 plaintiffs in this case were homeowners who had paid the \$9,278 special assessment for a sewer project completed the year before the change.

They claimed that without a refund, they were receiving unequal treatment compared to their neighbors who were only required to pay a year's worth of installments, or between \$309 and \$927, for the same benefit.

The city contended that it decided to forgo the future installment payments because of the administrative costs involved. The city said that continuing collection would have required the city to maintain two separate billing systems for decades while homeowners paid off their installments—some as small as \$25 per month. Added to that would be collection and legal expenses for homeowners who defaulted. The city believed that the expenditure of the estimated hundreds of thousands of dollars would not ultimately benefit city taxpayers.

Alternatively, the city did not issue partial refunds to the plaintiffs, it explained, because “it would establish a precedent of unfair and inequitable treatment to all other property owners” who had paid the special assessments in full. In addition, refunding lump-sum payments would have added to administrative costs, the city explained, for the cost of processing the refunds. The city also argued that finding the money for refunds would have been “fiscally challenging” because it would have required taking funds from other programs or finding additional sources of revenue. The city provided the Court with a list of all homeowners who had paid in full on the 21 active projects and the estimated refunds they would be owed, a total of approximately \$300,000.

The Court's Determination

In finding for the city, the Court stated that unless a classification involves a fundamental right or a suspect classification, it cannot “run afoul of the Equal Protection Clause if there is a rational relationship between the disparity of treatment and some legitimate governmental purpose.” In this case, the Court said, the city's desire to save administrative costs

was a rational basis for its treatment of the two groups. This rational basis was further supported, the Court said, because the line was drawn between “past payments and future obligations [which is] well known to the law.” The Court likened the installment forgiveness plan to amnesty programs for tax penalties or parking tickets, which have withstood legal challenges.

The Court further noted that the requirement in the state's financing law that beneficiaries pay equal shares of a project's cost was not violated in this circumstance. The law only requires that the costs be apportioned equally, the Court said, which the city did. The law does not speak to what provisions are necessary in forgiveness programs.

Because the Court found that administrative cost concerns formed a rational basis for the city's classification, the Court did not address whether the city's claim of fiscal hardship in refusing to provide refunds would meet a rational basis test.

(Armour et al. v. City of Indianapolis, U.S. Supreme Court, No. 11-161, June 4, 2012)

Recycling Rebates

A municipality that reduced its use of the county landfill by instituting a recycling program should not receive a proportional rebate of the county tax levy paid by its taxpayers for landfill operation. The county was not authorized to provide such refunds, a letter from the Mississippi Attorney General advised. However, the letter opined, if because of recycling or other factors, the county no longer needed its current levy to operate the landfill, it had the power to reduce the mill rate for all taxpayers in the following tax year.

(Office of the Attorney General, State of Mississippi, Opinion no. 2011-00535, March 5, 2012)



Recognizing 60 years of professional designations



Front (l to r) Mike Shoun, RES Chris Edstrom, RES J.Cooper, RES Thang Nguyen, CMS Michael Vy, CMS Jared Thomason, RES John Isbell, AAS; Middle (l to r) Tiffany Miller, RES Khadijah Bilal, CMS Shannon Winter, RES Linghui Zeng, CMS Holly McDonald, CMS Tracy Weaver, RES; Back (l to r) Grey McHenry, AAS Brent Balduf, RES, AAS George Rooker, AAS Mark Patterson, CAE Michael Lorius, RES Jeff White, RES Rex Norman, CAE, Nicholas Elmore, RES, AAS Kristin Rowe, RES John Ulibarri, RES, AAS Todd Reynolds, AAS Tracy Drake, CAE, RES, AAS Clayton Rogers, AAS Scott Johnson, RES Lori Reedy, AAS

Going to Kansas City, Kansas City Here I Come!

Wanda Musick Witthar

We all are familiar with the lyrics to that famous 1950s song Kansas City, "Going to Kansas City, Kansas City here I come!" That is exactly what 1,129 IAAO members did September 9–12, 2012 for the annual conference. They may have caught a plane, or maybe a train (probably didn't walk), but they made it all the same.

The weather for the annual conference was most pleasant with daytime highs in the 80s and overnight lows in the 60s. It was as if Mother Nature knew she had company coming and decided to provide a break from the steamy Missouri summer.

Among the 1,129 attendees were 28 new IAAO designees who were recognized for their achievements during the Awards Breakfast. The Awards Breakfast is always a fun event honoring IAAO members' accomplishments. Participants in the designation ceremony were:

- J. Cooper, RES, Kansas
- Chris Edstrom, RES, Kansas
- Mike Lorius, RES, Kansas
- Tiffany Miller, RES, Kansas
- Mike Shoun, RES, Kansas
- Jared Thomason, RES, Kansas
- Tracy Weaver, RES, Kansas
- Jeff White, RES, Kansas
- Shannon Winter, RES, Kansas
- Rex Norman, CAE, New Hampshire
- Khadijah Bilal, CMS, Texas
- Holly C. McDonald, CMS, Texas
- Thang V. Nguyen, CMS, Texas
- Michael H. Vy, CMS, Texas
- Linghui Zeng, CMS, Texas
- Brent Balduf, RES, AAS, Iowa
- Mark A. Patterson, CAE, Iowa

- Nicholas Elmore, RES, AAS, Mississippi
- Kristin L. Rowe, RES Indiana
- John C. Isbell, AAS, Tennessee
- John Ulibarri, RES, AAS, Utah
- Todd Reynolds, AAS, Kansas
- Tracy Drake, CAE, RES, AAS, Florida
- Scott Johnson, RES, Iowa
- Clayton G. Roger, AAS, Texas
- Lori Reedy, AAS, Kansas
- Greg McHenry, AAS, Kansas
- George Rooker, AAS, Tennessee

Often, my primary contact with IAAO members is via e-mail, phone calls, or by fax. It was truly a pleasure to meet so many members and new designees during the annual conference. I received the following e-mail from Thang Nguyen, CMS, after the conference:

I just wanted to drop you a note to thank you for the IAAO conference.

We thought the speakers did a wonderful job and Kansas City was an awesome town to host it in.

Although we did not have as much time as we would have liked, we did have time to tour the President Harry S. Truman Library and the Nelson-Atkins Art Museum, which we thoroughly enjoyed. Of course the BBQ from Jack Stack & Arthur Bryant's BBQ were great also.

Thank you so much, for a great conference!

I also received an e-mail from John Isbell, AAS:

For the record, everyone did an incredible job hosting the conference and I enjoyed it tremendously.

We hope everyone enjoyed their time in old K.C. and perhaps you had an opportunity to enjoy some BBQ while exploring our city!

The IAAO Professional Designation Program completed another very successful year with the 2012 Virginia Cup competition, totaling 49 new IAAO designees. In 1990, the Virginia Association of Assessing Officers challenged other states and provinces to increase their number of designees and ultimately increase professionalism in the assessing field. The state or province with the most members receiving an IAAO Professional Designation between July 1 and June 30 each year is awarded the Virginia Cup.

The 2012 Virginia Cup was presented during the Awards Breakfast to Kansas with 11 new designees. Kansas was closely followed by Texas with 9 new designees.

What's Your Number?

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

If you currently hold an IAAO designation, please send:

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

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

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

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

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

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- ◆ Commercial Case Study Review
- ◆ Site Analysis
- ◆ IAAO Standards of Professional Practice and Ethics
- ◆ Fundamentals of Assessment Ratio Studies
- ◆ Mathematics for Assessors



Congratulations New Designees

Paul Allen Fornes, RES, received the Residential Evaluation Specialist designation in September 2012. Fornes serves as the Deputy Assessor for the Sumner County Assessor of Property in Gallatin, Tennessee. He has held that position for five years. He attended the University of Central Florida and holds a Tennessee master assessor certification. Fornes is married, and he and his wife are expecting their first child in March 2013. He enjoys hiking, camping, and horseback riding. Fornes joined IAAO in 2011.



Kim Smith, AAS, received the Assessment Administration Specialist designation in August 2012. Smith is the Residential Supervisor for the City of Virginia Beach Real Estate Assessor's Office in Virginia Beach, Virginia. She has held that position for 12 years and previously served as a residential appraiser and as a fee appraiser. Smith attended Troy University and graduated summa cum laude with a master's degree in public administration. She also received a bachelor's degree in public relations from the University of South Florida. Smith has been a course coordinator for numerous IAAO courses and is a member of the Virginia Association of Assessing Officers. She was voted most valuable member in 2003 and 2010. Smith loves the mountains and cruising the islands with her retired Virginia police officer husband Doug. She joined IAAO in 2000.



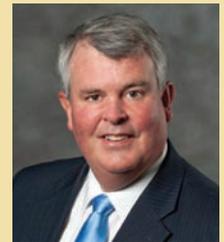
Chad Nunweiler, RES, received the Residential Evaluation Specialist designation in September 2012. Nunweiler serves as an Assessment Appraiser for the Saskatchewan Assessment Management Agency in Saskatoon, Saskatchewan. He has held that position for five years and previously served as an associate appraiser. Nunweiler attended the University of Saskatchewan and received a bachelor's degree in kinesiology with a sports management major. He also attended the University of British Columbia and earned the certificate in real property assessment. Nunweiler also farms part-time with his brothers on the family farm. He enjoys playing hockey and golf and considers himself an avid movie buff. Nunweiler joined IAAO in 2012.



Nadine Seguin, RES, received the Residential Evaluation Specialist designation in September 2012. Seguin serves as an Assessment Appraiser for the Saskatchewan Assessment Management Agency in Saskatoon, Saskatchewan. She has held that position for five and one half years. Seguin previously served as an associate appraiser. She attended Lakeland College and obtained a diploma in appraisal and assessment. Seguin also attended the University of British Columbia and earned a certificate in real property assessment. She is currently pursuing a bachelor's degree in management through Athabasca University. Seguin is a candidate member of the Saskatchewan Assessment Appraiser's Association and joined IAAO in 2010.



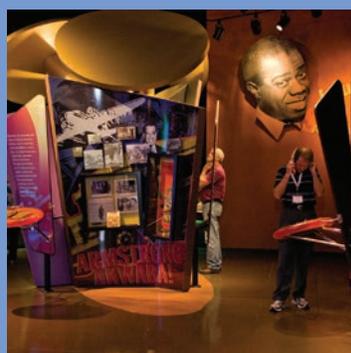
George L. Rooker, Jr., AAS, received the Assessment Administration Specialist designation in September 2012. Rooker is the Assessor of Property in Nashville, Tennessee. He has held that position for four years. Rooker began working in the assessment field as an intern at the age of 18. He has served as residential appraiser, residential manager, and chief deputy. Rooker attended David Lipscomb University and earned a bachelor's degree in business management. He also attended the University of Tennessee Institute for Public Service and became a certified public administrator. Rooker has served as the secretary/treasurer for the Tennessee Association of Assessing Officers and as president of the Middle Tennessee Assessors Association. Rooker's office received the IAAO Certificate of Excellence Award in 2012. He enjoys golf and snow skiing. Rooker joined IAAO in 1982.



Eduardo F. Giro, RES, received the Residential Evaluation Specialist designation in September 2012. Giro serves as a Property Evaluation Specialist for the Miami-Dade County Appraisers Office in Miami, Florida. He has held that position for six months and previously served as a field evaluator, real estate evaluator, and as a fee appraiser. Giro attended the Florida International University and earned a bachelor of science degree. He is a certified Florida evaluator and a state certified residential appraiser. Giro joined IAAO in 2011.



IAAO 78th Annual International



Conference on Assessment Administration

Conference Survey Snapshot

The 2012 post-conference survey received nearly a 40% response rate. Response highlights include 73% being extremely or very satisfied with the overall conference with another 17% indicating full satisfaction. The two general session presentations, keynote Ken Miller’s “Extreme Government Makeover” and NFL referee Walt Coleman’s “Turning Boos into Cheers” received extraordinarily high approval ratings of 82 percent and 97 percent, respectively, from those in attendance. And the 2012 expanded exhibit hall received an overall rating average of 5.6 out of 6. Again in 2012, IAAO provided a first-time attendee orientation. Eighty eight percent of those who attended rated that event very positively.

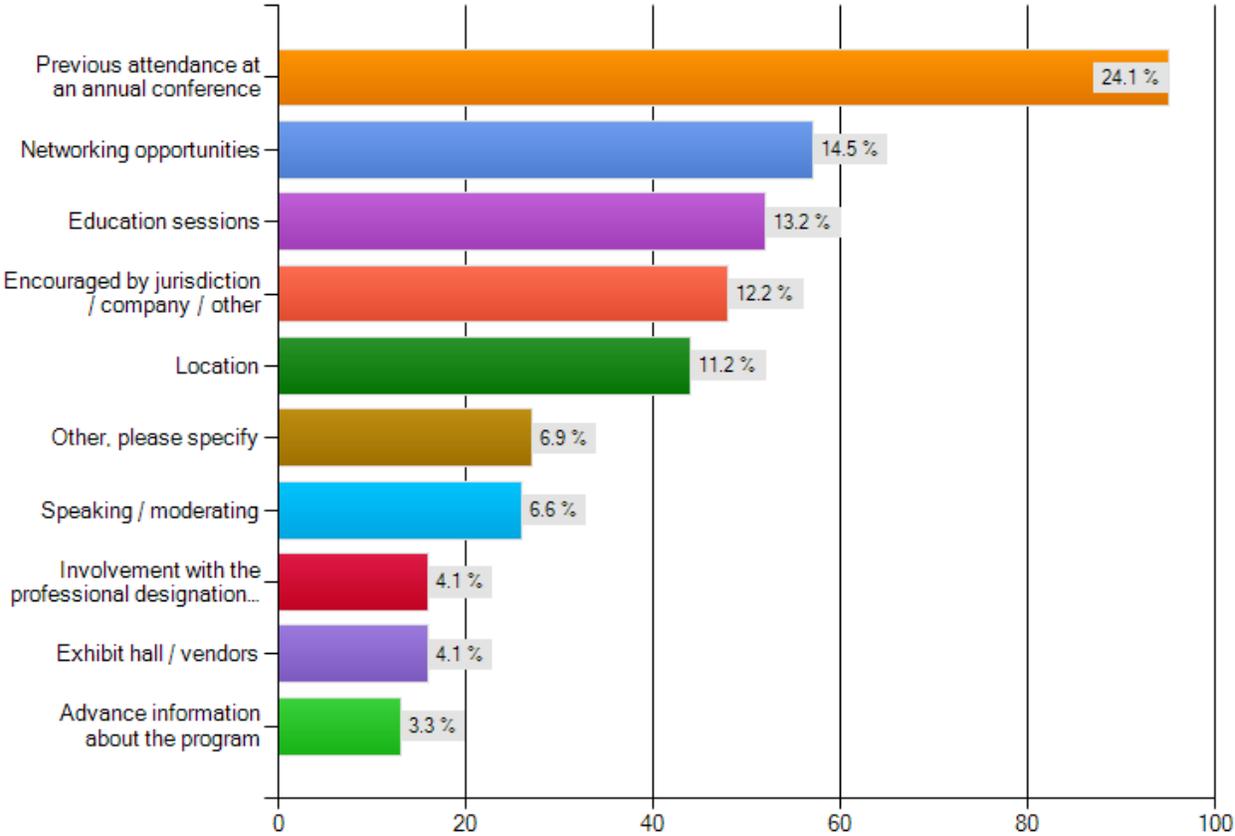
The bar chart below shows what most influenced attendance at the annual conference. Networking with colleagues and educational sessions proved to be strong reasons for conference attendance, but past conference

experience proved to be the number one reason for attending! According to survey results, both past attendees and newcomers provided high marks. To those who have yet to attend a conference and to long-time participants, plan to join IAAO in 2013 in Grand Rapids, Michigan, for a professionally valuable, extraordinary experience.

As a member and an individual who is involved with mass appraisal, I have been attending the annual conference for some years now. Other than attending IAAO courses, the conference is a place to gather a wealth of information from statisticians, modelers, office personnel and vendors. You get the opportunity to network with individuals from across the nation and around the world to acquire new ideas that might be incorporated in your jurisdiction.

Joaquin Valdez, Los Alamos County Assessor’s Office, New Mexico

What most influenced you to attend the 78th Annual International Conference on Assessment Administration?



IAAO 78th Annual International



Martin Marshall, Director, Lenawee County Equalization Department, Michigan, Conference Content Committee Chair

The Conference Content Committee's primary responsibility is to provide a high-quality educational experience. This year the committee put together a program of 63 education sessions in seven tracks offering a wide range of topics for attendees to choose from. Presentations that allow attendees to take home ideas and techniques that lead to better assessment administration is the consistent goal of the committee.

The tracks at this year conference included focus on property valuation, tax policy, administrative concerns, and technology updates. Presentations ranged from old favorites such as tax policy discussions by the Lincoln Land Institute to a new program to use iPads in field work. Also new this year was the Webcast of two sessions as they were being presented. This was an effort to extend offerings at conference to a wider membership audience.

The challenge each year is for the committee to attract presenters from different backgrounds to make the education program exciting to all. The committee starts work on the 2013 conference at Fall Leadership Days and will be soliciting presentations soon. Perhaps you or someone that you know may have an experience, talent or gadget to be shared with other IAAO members at conference. We belong to this professional association because we have a common interest in promoting professional assessment practices; there is no better way than sharing our resources with others.



Paul Welcome, CAE, Local Host Committee Chair, Johnson County, Kansas

Overall this Kansas City conference was awesome. We were proud to host the highest attended conference since 2004. I would like to thank the many volunteers acting as hosts at the various functions; without them, the conference would not have been so enjoyable. The Local Host Committee had a good plan in place going in with the guidance of the IAAO meeting coordinators.

The Monday night party at the Power and Light hosted by the KCIAAO Chapter and the Kansas County Appraisers Association was a great success. The weather cooperated, and it was fun to watch so many people on the dance floor and catching up with old friends. I hope everyone enjoyed Kansas City and all it has to offer. The Kansas City metro area continues to grow and offers visitors everything from great restaurants, symphonies at the Kauffman Center, and NASCAR racing. And of course, Bar-B-Que!

I enjoyed "Passing the Key" to the Local Host Committee for the 2013 Annual Conference to be held in Grand Rapids, Michigan. We enjoyed the many visitors and extended the well-known Midwest hospitality, but look forward to being "guests" next year. Thank you all for stopping in to visit instead of just flying over the Midwest on your way to somewhere else.



Robin Parrish, IAAO Director of Membership

I thoroughly enjoy the time spent with the First-Timers. It's so important to help them through their first IAAO Conference, and there is so much information to share and so little time. The good news is that we are looking to expand the First Time Attendee Orientation to 90 minutes starting in 2013 and hopefully offer an on-site tour of the conference facility!



Tom Frey, Executive Director, New York State Assessors Association, New York

The best part of the IAAO Annual Conference is the folks you get to interact with. Whether it is people you have known for 20 years or someone you met for the first time, the ability to speak to your peers is how you gain knowledge about your profession.



Ryan Hatch, Lead Appraiser, Washington County Assessor's Office, Utah

I think this year's conference in KC was the best yet. I have attended every one since Reno and each year I feel a little more a part of the group. I recognize and have great discussions with more and more new friends. It was truly a great opportunity to network with peers from across the globe. The staff from KC headquarters made this conference especially welcoming. Great week!



Donna VanderVries, AAS, CAE, Real Property Appraiser, Muskegon County Equalization, Michigan

As always I enjoyed the IAAO Conference. It is a great opportunity to network and reconnect with assessors around the country. I also found the learning opportunities great— thanks conference content committee. Lastly, I wonder how the referee's presentation would have gone if it had been after the call in the Seattle-Green Bay game. As a big football fan, I loved his presentation saying, "What I do is important and do the right thing."

Thanks IAAO.



Robert Turner, IAAO President Elect

Conference was such a great opportunity to see and visit with so many members and visitors from throughout the U.S. and worldwide. The IAAO annual conference was not about one person or one event but a collective contribution of many who made it a great success. Lets get together again in Grand Rapids in August 2013!



David Wayne Reed, IAAO Chapter/ Affiliate/Representative Manager

It was a great conference, and, as a native of KC, I found it was it was fantastic to host members in this city I love and call home. Ya'll come back now, ya hear?!

Conference on Assessment Administration



Chris Bennett, IAAO Director of Publications & Marketing

The annual conference provides the single best opportunity to connect with really wonderful people and fully participate in the best that IAAO has to offer.



Vickie Turner, IAAO Executive Assistant

It was a pleasure to witness the sense of pride and ownership members expressed when they toured the IAAO headquarters building, and it was an exceptional experience having the opportunity to host the conference in our world headquarters city.



Randy Ripperger, CAE, IAAO Executive Board, Polk County Assessor's Office, Iowa

The conference for me was a wonderful experience. I tip my hat to the Local Host Committee, the Conference Content Committee, IAAO staff, and to the multitude of volunteers for making our conference a very special event.



Mary Odom, IAAO Director of Library Services

I'm grateful for all of our international attendees who shared their perspectives on assessment, valuation, and tax policy. I learned about global property tax practices from Richard Almy's session and enjoyed playing 'Jeopardy!' with many of the international professionals. IPTI's President Paul Sanderson was using some 'funny math' to keep score, which brought out the competitive spirit in the audience with passionate protests. That proves that no matter where we live, it's really all about fairness. I consider it a high honor that the world came to our tiny doorstep in Kansas City!



Scott Winter, RES, Assessment Division Manager, City of Milwaukee

This year's conference was highlighted by exceptional educational sessions, outstanding networking opportunities, great weather, and perfect barbeque. Thanks Kansas City!



Heather Drake, RES, CAE, IAAO Executive Board, Management Analyst II, Clark County, Nevada

The annual conference is a great place to meet new friends, reconnect with old ones, and keep up with current issues in appraisal and assessment.



Tim Bonconskey, Chief Deputy Assessor, Maricopa County Assessor's Office, Arizona

The Local Host and Conference Content committees did an outstanding job! It was great to see all of our hard-working IAAO staff on stage at one time getting the recognition they deserve from the members!



Kim Lauffer, RES, IAAO Vice President, Comanche County, Kansas

The Kansas City local host committee and volunteers, Conference Content Committee, and IAAO staff made this year's annual conference one to remember. Beautiful early fall weather accented all the hard work and provided a lovely backdrop for wonderful outdoor networking opportunities at the museums on Sunday evening and the fun member event at the Power & Light District on Monday night. Education sessions for every level and expertise filled the days. Breaks provided time for catching up with IAAO friends. The excitement of the bingo drawings and Associate Member Auction also contributed to a great conference. Wonderful keynote speakers got right to the heart of what it takes to survive in challenging times. Thanks to all for a job well done!



Tiffany Opheikens, Weber County Assessor's Office, Utah

I love walking around the exhibit hall and seeing all the new developments that can help us do a better job. Each year the technology gets more and more advanced, allowing assessors to do more with less. The exhibit hall is also a great place to catch up with old friends and make new ones.



Lisa Andres, Real Property Appraiser, Los Angeles County Assessor's Office, California

As Chair of the Chapters and Affiliates Committee, it was exciting to see our efforts come to fruition at the conference. There were so many new faces at the Chapter/Affiliate/Rep meeting and reception. It was a positive sign that our hard work has brought growth to this great organization.



JoAnn Pierson, Director, Property Tax Processing, Thomson Reuters, Arizona

Once again, the Annual Conference Auction and Raffle proved to be a success. There was lively bidding on many of the items displayed on the tables. There were many hand-crafted items this year to include bracelets, necklaces and a Halloween Door Decoration. There were international items like mittens from Canada, silk scarves and ties from China and sculptured items from the Netherlands. We had many different types of gift cards and College Sweatshirts/T-Shirts. The Raffle featured jewelry and technology, or should I say something for everyone! We raffled off a beautiful diamond pendant, Smart TV, iPad2 (courtesy of Walmart), XBOX (courtesy of Marvin Poer) and 2 Toy Watches. Our Live Auction included NASCAR tickets (donated by Paul Welcome), a Kindle Fire (donated by Eric Phillips), 32" TV (donated by Joe Hablinski), Direct TV subscription (donated by DirectTV) and a three-night stay at the JW Grand Marriott Hotel in Grand Rapids (donated by the JW Marriott Grand Hotel and Grand Rapids Local Host Committee). On behalf of the Associate Member Committee, we thank those who donated, purchased, and helped out at the auction. Without all of you, we could not do this year after year.

Conference (continued)



Melinda Fonda, IAAO Executive Board, Town of Stratford Assessor's Office, Connecticut

Conference is always very exciting and the education programs continue to be top notch. It is thrilling catching up with old friends and meeting new ones. I am proud to see our library has made 60 new friends this year. If you haven't become a friend yet, just ask me how.



Kenneth Joyner, RES, AAS, IAAO Executive Board, UNC-Chapel Hill, North Carolina

The 2012 IAAO Conference was a wonderful opportunity for members to see our headquarters. Those I spoke to said that our headquarters provides them with a sense of pride for our organization, especially the library. The size and magnitude of our library offerings overwhelmed many of our members.



Esther Martinez, Utah Chapter Representative, Weber County Assessor's Office, Utah

I was treated with such fine hospitality upon arriving on Saturday by being invited to The Reserve restaurant for dinner with Communications Committee members. At the chapters and affiliates meeting, it was great to hear from members of the new Chapters and Affiliates Committee. It was fun to visit with President Debra Asbury while on the way to the Sunday Welcome Reception. She shared her experiences with me about her recent travels, particularly to Brazil. At the Awards Breakfast, three people from the Utah Chapter of IAAO received recognition. It was great to renew friendships with people from other countries, especially Korea. I really appreciated the tour of IAAO headquarters. I was impressed by the self-sufficiency of the organization and of course the offices were immaculate. All of these positive experiences are what I express to others in my membership-recruiting efforts.

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Congratulations to IAAO 2012 Award Recipients

Clifford B. Allen Most Valuable Member Award

Linda Cwiek

Distinguished Assessment Jurisdiction Award

Dallas Central Appraisal District

Public Information Program Award

British Columbia Assessment Authority, and
Town of Ramapo

Member of the Year Award

Tim Boncoskey

Bernard L. Barnard

Outstanding Technical Essay Award

Calvin A. Kent, PhD, AAS

Donehoo Essay Award

Morgan B. Gilreath, Jr., and

Robert J. Gloude-mans

Zangerle Award

Insti-News, Institute of Municipal Assessors, and
Northeast News, Northeastern Regional Association
of Assessing Officers

Outstanding Chapter/Affiliate Award

Arizona Chapter of IAAO, and

Virginia Association of Assessing Officers

Instructor of the Year Award

Garth Thimgan, CAE

Verne W. Pottorff, CAE Professional

Designee of the Year Award

Paul Welcome, CAE

Distinguished Research and Development Award

Jozef Zurada, PhD, Alan Levitan, PhD, and Jian Guan, PhD

Professional Development

Lifetime Achievement Award

Diane M. Ange, CAE

Harry Galkin Award

Heather Reichardt

Rosalyn Johnston Award

Sherron Schultz

McCarren Award

Anthony Hagenstein, CAE

Stacey Ford Award

Al Gaines

Virginia Cup

Kansas



Instructor of the Year, Garth Thimgan, CAE



McCarren Award, Anthony Hagenstein, CAE



Clifford B. Allen Most Valuable Member, Lind Cwiek



Stacey Ford Award, Al Gaines



Member of the Year, Tim Boncoskey



Donehoo Essay Award, Robert J. Gloude-mans



*Zangerle Award for Insti_News, Institute of Mu-
nicipal Assessors*



*Zangerle Award for Northeast News, Northeastern
Regional Association of Assessing Officers*



Outstanding Chapter/Affiliate Award, Virginia Association of Assessing Officers



Public Information Program Award for Town of Ramapo



Outstanding Chapter/Affiliate Award, Arizona Chapter of IAAO



Harry Galkin Award, Heather Reichardt



Public Information Award, British Columbia Assessment Authority (accepted by Bill MacGougan)



Virginia Cup Award, Kansas (accepted by Paul Welcome, CAE)



Verne W. Pottorff, CAE, Professional Designee of the Year Award, Paul Welcome, CAE



Distinguished Assessment Jurisdiction Award, Dallas Central Appraisal District



Professional Development Lifetime Achievement Award, Diane M. Ange, CAE



Rosalyn Johnston Award, Sherron Schultz (accepted by Associate Member Committee Chair Lourdes Aguiar)



Bernard L. Barnard Outstanding Technical Essay Award, Calvin A. Kent, PhD, AAS

For a full description of the IAAO Annual Awards Program go to www.iaao.org/awards

Friends of the Library to Fund the First Research Project Since Its Inception



With a total of 210 financial supporters, including 60 new “Friends” from the 2012 “Friends of the Library” campaign, the Paul V. Corusy Library Trust Fund Committee has reached a milestone that will benefit all IAAO members. Because of the generous donations of Library Friends, the Trust Fund will award its very first research grant: the IAAO Staffing Benchmark Study, which is already underway. Committee Chair Anthony Hagenstein, CAE said, “This is an exciting development, especially since the last staffing benchmark study has not been updated since 1986!”

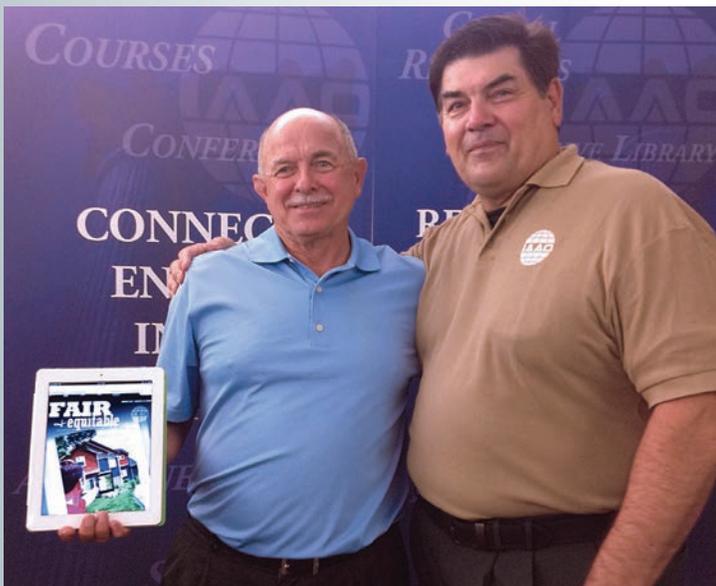
Committee members Melinda Fonda, Lisa Andres and Director of Library Services Mary Odom have worked together with Hagenstein for several years to see this dream come true. What started with the first “I’m a Friend” campaign in May 2011 has culminated in this opportunity to actually put the Trust Fund to work for IAAO members.



Dorothy Jacks, AAS, David Wayne Reed, and Stuart Topliff promote Friends of the Library at the IAAO booth in the exhibit hall.

The Committee sincerely thanks all of the Friends for their generous support.

The proceeds from the 2012 “I’m a Friend” campaign reached \$1,953, including a chapter donation of \$1,000 from the New Jersey Chapter. Hagenstein is considering a matching grant program for next year, in which chapters and affiliates will have the opportunity to see their donation matched by a potential benefactor. “We’re hoping to find a benefactor who will match donations by 50% up to \$10,000 so that members can see this fund grow exponentially,” said Hagenstein. The Committee plans to promote the Trust Fund using a short video that they created at the annual conference. A special song with custom lyrics was written by the committee and recorded to go along with the video. Interested chapters & affiliates can download



Ken Voss, CAE, and Anthony Hagenstein, CAE, read Fair & Equitable on an iPad while recruiting Friends of the Library.

the song and video from the library Web site <http://www.iaao.org/library>.

The IAAO Library houses an extensive collection of assessment-related journals, books, government documents, and other digital resources. IAAO members can access the library 24 hours a day as well as obtain reference assistance from the Director of Library Services during regular business hours. The trust funds are used to assist members with research in the field of mass appraisal, assessment, and tax policy, and to assist the library with purchase of materials, equipment, and electronic resources that enhance information delivery to all members. Access to library materials and services is a benefit of membership and does NOT require becoming a Friend.

If you would like to apply for a grant from the trust fund for a research project, you may download an application from the Web site <http://www.iaao.org/sitePages.cfm?Page=118> or you may contact the Director of Library Services at library@iaao.org. Applications are continually accepted and considered for funding in the order they are received.

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- Record Maintenance
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- Tax Policy

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

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Member Anniversaries • November

5 Years

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Jeff S. Barber, Union County Tax Administrator, Monroe, NC
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Frank R. Beltran, Pueblo County, Pueblo, CO
Kary D. Burnham, RES, Jefferson County Appraiser District, Beaumont, TX
Jon D. Cannon, Nebraska Department of Property Assessment, Lincoln, NE
Shannon Marie Cudmore, Union County Tax Administrator, Monroe, NC
Theresa J. Elder, City of Hampton Assessor's Office, Hampton, VA
John C. Emerson, Hernando County Property Appraiser's Office, Brooksville, FL
Michael Emery, Washington County Assessor's Office, Saint George, UT
Rebecca A. Flores, Bernalillo County Assessor's Office, Albuquerque, NM
Patricia R. Forner, City of Ann Arbor, Ann Arbor, MI
Leanne A. Gifford, Pottawattamie County Attorney, Council Bluffs, IA
James P. Hagarty, Union County Tax Administrator, Monroe, NC
Arri Hartog, Gemeentebelastingen Drechtsteden, Sliedrecht, Netherlands
Rhonda E. Hatch, Eddy County Assessor's Office, Carlsbad, NM
Mary D. Jaramillo, Bernalillo County Assessor's Office, Albuquerque, NM
Sharon A Kolweier, Washington County, Nashville, IL
Mark F. Lewis, Jefferson County Appraiser District, Beaumont, TX
Linda A. Longeau, City of Regina Assessment Department, Regina, SK, Canada
Michelle M. Lowrie, Thomson Reuters, Troy, MI
Bob McLean, Anderson County, Anderson, SC
Brenda S. Meyocks, Washington County Assessor's Office, Saint George, UT
Cheryl A Pooler, Town of East Bridgewater, East Bridgewater, MA
Donna Rhoades, Palo Pinto Appraisal District, Palo Pinto, TX
Kathy A. Romero, Bernalillo County Assessor's Office, Albuquerque, NM
Kelly J. Rose, Benton County, Fowler, IN
Stephen A. Sais, Bernalillo County Assessor's Office, Albuquerque, NM
Demetria F. Sanders, RES, Jefferson County Appraiser District, Beaumont, TX
Tamara Y. Sands, Town of Saugus, Saugus, MA
Jeanine A. Smith, White Lake Township, White Lake, MI
Phillip W. Strawn, Union County Tax Administrator, Monroe, NC

Jill A. Thompson, Athens County Auditor's Office, Athens, OH
Ronald E. Tidwell, III, RES, Sedgwick County Appraiser's Office, Wichita, KS
Josh D. Wadsworth, Washington County Assessor's Office, Saint George, UT
Laurie A. Wagner, City of Regina Assessment Department, Regina, SK, Canada
Annette M. Weber, City of Ann Arbor, Ann Arbor, MI
Tom Weydert, Grand County, Hot Sulphur Springs, CO
Leonard P. Zamora, Bernalillo County Assessor's Office, Albuquerque, NM

10 Years

Paul F. Baca, Lincoln County, Carrizozo, NM
Michael F. Baccash, Sarnoff & Baccash, Chicago, IL
Corinne E. Del Giudice, CAE, Washoe County Assessor's Office, Reno, NV
Myron Laible, Outdoor Advertising Association of America (OAAA), Washington, DC
Kirk Low, Jr, Pleasant View, TN
Richard E Osteen, Meritax, LLC, Houston, TX
Brian Robinson, Westlink Consulting, North Melbourne, VIC, Australia
Robert M Sarnoff, Sarnoff & Baccash, Chicago, IL

15 Years

Jerry Howard, Clinton County Assessor's Office, Plattsburg, MO
Michael Hunter, Felcor Lodging Trust, Inc, Irving, TX
Norman L James, CAE, Pasco County Property Appraiser's Office, Dade City, FL
Joseph I. McEvoy, Property Innovation Council, Dartmouth, NS, Canada
Margaret Sue Poltera, Reno County Appraiser's Office, Hutchinson, KS
Cathy L. Rinehart, Clay County Assessor's Office, Liberty, MO
George E. Sansoucy, George E. Sansoucy, PE, LLC, Lancaster, NH
Ronald A. Simmons, New Madrid County, New Madrid, MO
John Zukowski, Emminger, Newton, Pigeon & Magyar Inc, Buffalo, NY

20 Years

Robert Burnett, Jackson County Assessment Department, Kansas City, MO

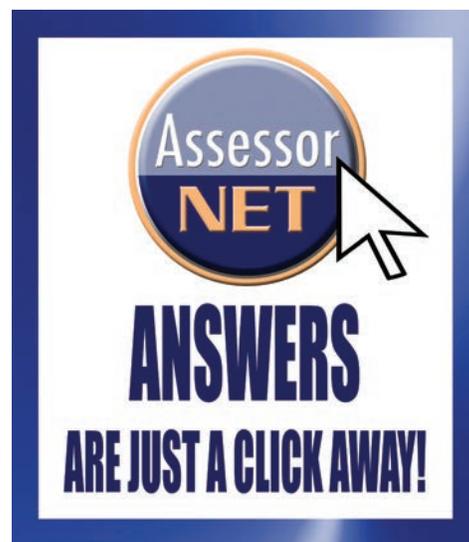
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Lila J. Koplín, Cordova, AK
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Judith A. Sharp, Monroe County, Bloomington, IN
Antoinette Sost, Hopewell Township, Titusville, NJ
Michael G. Zeigler, Michael G. Zeigler, CPA, Havana, FL

25 Years

Michael S Courtney, City of Ann Arbor, Ann Arbor, MI
Audrey Davis, Urban Real Estate Research, Inc, Chicago, IL
Machel Maycock, Weber County Assessors Office, Ogden, UT
Keith McDonald, City of Albany, Albany, NY
Terry E. Rubald, Nevada State Department of Tax, Carson City, NV

35 Years

Leo C Grasser, Lancaster, PA
Donald R. Osborne, CAE, AAS, RES, Tennessee Division of Property Assessments, Nashville, TN



New Members

For a membership application, visit <http://www.iaao.org/> and click on Membership

Bahamas

Jennifer Carey
Stanley Coleby

California

Mark Robert Miller

Florida

Brian Loughrey

New Mexico

Ruben Gastelum

Oklahoma

Dana K. Buchanan
Jennifer Ferguson

Texas

Marie Johnson
West Virginia
Mark A. Musick

BY LOCATION

ALABAMA

102—Income Approach to Valuation

Hoover, January 28–February 1, 2013

151—National USPAP

Montgomery, June 12–14, 2013

101—Fundamentals of Real Property Appraisal

Hoover, September 9–13, 2013

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

ARIZONA

400—Assessment Administration

Phoenix, November 26–30, 2012

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

ARKANSAS

300—Fundamentals of Mass Appraisal

Little Rock, December 3–7, 2012

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

FLORIDA

102—Income Approach to Valuation

Miami, November 26–30, 2012

101—Fundamentals of Real Property Appraisal

Clearwater Beach, December 10–14, 2012

500—Assessment of Personal Property

Clearwater Beach, December 10–14, 2012

601—Cadastral Mapping: Methods & Applications

Clearwater Beach, December 10–14, 2012

101—Fundamentals of Real Property Appraisal

Ft. Myers, January 7–11, 2013

102—Income Approach to Valuation

Ft. Myers, January 7–11, 2013

311—Residential Modeling Concepts

Ft. Myers, January 7–11, 2013

112—Income Approach to Valuation II

Lake Mary, February 4–8, 2013

311—Residential Modeling Concepts

Lake Mary, February 4–8, 2013

101—Fundamentals of Real Property Appraisal

Tallahassee, March 18–22, 2013

102—Income Approach to Valuation

Tallahassee, March 18–22, 2013

The Florida Department of Revenue/Property Tax Oversight Program sponsors the offering listed above. For more details, contact Meghan Miller 727/538-7312.

GEORGIA

400—Assessment Administration

Atlanta, February 11–15, 2013

The Georgia Association of Assessing Officers sponsors the offering listed above. For more details, contact John R. Scott 912/764-0116.

HAWAII

300—Fundamentals of Mass Appraisal

Hilo, November 26–30, 2012

The Real Property Tax Division, Department of Finance sponsors the offering listed above. For more details, contact Stanley Sitko 808/961-8286.

INDIANA

102—Income Approach to Valuation

Greensburg, December 10–14, 2012

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

IOWA

101—Fundamentals of Real Property Appraisal

Ames, December 10–14, 2012

402—Tax Policy

Ames, December 10–14, 2012

The Institute of Iowa Certified Assessors sponsor the offerings listed above. For more details, contact John Freese 319/824-6216.

OHIO

101—Fundamentals of Real Property Appraisal

Delaware, February 11–15, 2013

300—Fundamentals of Mass Appraisal

Alliance, April 15–19, 2013

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

TENNESSEE

101—Fundamentals of Real Property Appraisal

Brentwood, December 3–7, 2012

402—Tax Policy

Nashville, January 14–18, 2013

101—Fundamentals of Real Property Appraisal

Knoxville, February 18–22, 2013

101—Fundamentals of Real Property Appraisal

Nashville, April 15–19, 2013

102—Income Approach to Valuation

Nashville, June 3–7, 2013

311—Residential Modeling Concepts

Nashville, July 8–12, 2013

500—Assessment of Personal Property

Nashville, October 21–25, 2013

312—Commercial/Industrial Modeling Concepts

Jackson, November 4–8, 2013

551—Valuation of Machinery and Equipment

Nashville, November 19–21, 2013

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, December 3–7, 2012

162—Marshall & Swift - Residential

Dallas, December 10–11, 2012

163—Marshall & Swift - Commercial

Dallas, December 12–13, 2012

311—Residential Modeling Concepts

Houston, March 4–8, 2013

400—Assessment Administration

Houston, March 11–15, 2013

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

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

December 3–7, 2012, Tennessee (Brentwood)

December 10–14, 2012, Iowa (Ames)

December 10–14, 2012, Florida (Clearwater Beach)

January 7–11, 2013, Florida (Ft. Myers)

February 11–15, 2013, Ohio (Delaware)

February 18–22, 2013, Tennessee (Knoxville)

March 18–22, 2013, Florida (Tallahassee)

April 15–19, 2013, Tennessee (Nashville)

September 9–13, 2013, Alabama (Hoover)

Course 102—Income Approach to Valuation

November 26–30, 2012, Florida (Miami)

December 3–7, 2012, Texas (Houston)

December 10–14, 2012, Indiana (Greensburg)

January 7–11, 2013, Florida (Ft. Myers)

January 28–February 1, 2013, Alabama (Hoover)

March 18–22, 2013, Florida (Tallahassee)

June 3–7, 2013, Tennessee (Nashville)

112—Income Approach to Valuation II

February 4–8, 2013, Florida (Lake Mary)

Workshop 151—National USPAP

June 12–14, 2013, Alabama (Montgomery)

Workshop 162—Marshall & Swift - Residential

December 10–11, 2012, Texas (Dallas)

Workshop 163—Marshall & Swift - Commercial

December 12–13, 2012, Texas (Dallas)

Course 300—Fundamentals of Mass Appraisal

November 26–30, 2012, Hawaii (Hilo)

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

April 15–19, 2013, Ohio (Alliance)

Course 311—Residential Modeling Concepts

January 7–11, 2013, Florida (Ft. Myers)

February 4–8, 2013, Florida (Lake Mary)

March 4–8, 2013, Texas (Houston)

July 8–12, 2013, Tennessee (Nashville)

312—Commercial/Industrial Modeling Concepts

November 4–8, 2013, Tennessee (Jackson)

Course 400—Assessment Administration

November 26–30, 2012, Arizona (Phoenix)

February 11–15, 2013, Georgia (Atlanta)

March 11–15, 2013, Texas (Houston)

Course 402—Tax Policy

December 10–14, 2012, Iowa (Ames)

January 14–18, 2013, Tennessee (Nashville)

500—Assessment of Personal Property

December 10–14, 2012, Florida (Clearwater Beach)

October 21–25, 2013, Tennessee (Nashville)

551—Valuation of Machinery and Equipment

November 19–21, 2013, Tennessee (Nashville)

601—Cadastral Mapping: Methods & Applications

December 10–14, 2012, Florida (Clearwater Beach)



LEAD IT ANALYST

Arlington County, VA (Washington D.C. Metropolitan Area)

Real Estate Appraisal & Assessment Administration System
(Up to \$113,235)

This key position in the Department of Real Estate Assessments (DREA) will function as the lead departmental IT analyst, providing application management and day-to-day operational support for the complex appraisal and assessment systems.

Arlington County has recently implemented the new Real Estate Assessment system which replaced the County's 11-year-old amalgam of systems. The new system is a COTS software package for Mass Appraisal and Assessment Administration integrated with a custom developed .NET and MS SQL Server based application.

This position will also be part of the DREA leadership team, helping to strategically assess and plan for business process improvement and technology enhancements.

Specific duties include:

- developing project strategies and plans that address business needs with technology solutions;
- translating conceptual ideas into business processes and actionable plans;
- evaluating technology solutions from a variety of perspectives, including functional, operational, implementation, and support;
- providing the full scope of project management, including planning, implementation, testing, analysis of system integration requirements, developing and scheduling tasks, and coordinating schedules;
- managing the day-to-day operational needs and providing technical support to users of the DREA systems, including ProVal, REASOnline and Marshall & Swift; working with the Department of Technology Services (DTS) and third-party vendors to ensure effective security, interfaces, resolution of complex issues and integration between DREA systems and other enterprise-wide systems such as ACE, GIS, and OnBase;
- developing a wide range of management reports and training DREA staff to produce them;
- working with DTS and other County staff on Continuity of Operations and Disaster Recovery plans;
- managing the land book production process and other reports required by the Commonwealth of Virginia; and,
- supervising a Senior IT Analyst who is responsible for providing technical support for the Land Records OnBase workflow system.

MINIMUM: Education and experience equivalent to a Bachelor's degree in computer science, management information systems, public /business administration or a related field plus considerable experience in relevant application support to include experience in designing, implementing, and/or supporting a line of complex business application(s).

DESIRABLE: Technical and functional proficiency to support a mass real estate appraisal system; and/or, knowledge of or experience in real estate appraisal and tax assessment processes in a local county government.

To apply online go to www.arlingtonva.us/pers, click on **CURRENT JOB OPENINGS**, scroll down the alphabetical list of job titles and click on the one in which you have an interest. The link to the employment application (**APPLY**) is found on each job announcement. Once completed, your application information remains in the system for you to review, edit and submit for future Arlington job openings.

APPRAISAL COMMERCIAL REVIEWER

Metro Atlanta, GA

Company: Tyler Technologies

As an Appraisal Commercial Reviewer, you would utilize appropriate CAMA methodology to finalize the appraisal of all categories of commercial properties. Additional objectives include accurate data collection and defense of value before appointed Boards. The position requires a unique combination of mass appraisal knowledge, analytical skills, and the ability to work outdoors in all weather conditions.

Responsibilities

- Inspect and gather images of commercial properties to ensure that property records reflect current and accurate property characteristics.
- Collect and record detailed property data and verify data via interview with property owner or occupant if available.
- Final reconciliation of value considering cost, income, and market approach.
- Prepare and present defense of values to appointed Boards.

Qualifications

- Spatial ability to read maps and locate a physical location on a map
- Ability to visualize floor plan footprints based on three-dimensional buildings
- Good math skills to calculate square footage, ratios, and similar functions
- Knowledge of income capitalization

- Significant commercial mass appraisal experience and Georgia certification preferred
- General PC skills including knowledge of MS Word and Excel, or other equivalents, are required
- Valid driver's license and proof of insurance
- Daily car allowance
- Position requires extensive walking and working outdoors in all types of weather.
- Tyler Technologies is an equal opportunity employer.

To learn more about the position and to apply visit www.tylertech.com/careers

REQUEST FOR PROPOSAL – ASSESSMENT SERVICES

Rehoboth Beach, Delaware
City of Rehoboth Beach

The City of Rehoboth Beach is soliciting the submission of proposals from qualified firms to appraise, for property tax purposes, all properties located within the corporate limits of the City. The contract with the successful firm will be for a one-time complete Property Tax Reassessment and four additional years of continuing assessment services required to keep the assessment list current.

The individual responsible for placing the actual value estimates on the City's tax parcels will be a qualified and State of Delaware licensed appraiser, fully experienced with the particular type of property being appraised.

Prospective respondents are advised there will be a Mandatory Pre-Proposal Meeting for this Request for Proposals on Wednesday, October 31, 2012 at 10:00 a.m. in City Commissioners Room, 229 Rehoboth Avenue, Rehoboth Beach, Delaware.

Interested firms may obtain a copy of the Request for Proposal Documents on or after October 1, 2012, by contacting the office of the City Manager at 229 Rehoboth Avenue, P.O. Box 1163, Rehoboth Beach, Delaware or calling 302-227-4641 or by email at information@cityofrehoboth.com.

Proposals must be delivered to the office of the City Manager no later than 2:00 p.m., Tuesday, November 20, 2012. Proposals shall be sealed and marked "SEALED ASSESSMENT PROPOSAL". Respondents shall submit ten (10) copies of their proposal in a paper form and one (1) copy in an electronic format such as a CD or jump drive.

Gregory Ferrese
City Manager

REAL ESTATE APPRAISER

Norfolk, VA

Real Estate Appraiser
(\$38,935.67 - \$45,962.53)

The City of Norfolk and the Office of the Real Estate Assessor are seeking qualified professionals for the position of Real Estate Appraiser. General functions of the position are to appraise properties, perform sales validations, complete taxpayer reviews and prepare and perform reassessments. The position requires knowledge of a specific vocational, administrative, or technical nature which may be obtained with a two year associate's degree, diploma or equivalent from a college, technical, business, vocational, or correspondence school and two or more years of experience.

To learn more about this position and to apply, please visit www.norfolk.gov/jobs.

LINEAR PROPERTY ADVISOR

Edmonton, Alberta, CAN

Alberta Municipal Affairs

Linear Property Advisor

Job ID: 1013616

The Linear Property Assessment Unit is looking for a team member with a background in the oil and gas industry or property assessment field, who will be responsible for the preparation of the linear property assessment roll.

As part of our team, you will gather and analyze data about well and pipeline property, perform site inspections and prepare property assessments in accordance with the legislation. You will meet with stakeholders to address their concerns.

Please see the Government of Alberta job board for complete details of this position and how to apply: <https://jobs.alberta.ca/>

International Association of Assessing Officers

Attract attention—Place your ad with IAAO!

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

Put your message in front of this audience.

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

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

The IAAO 78TH Annual Conference and All That Jazz



Welcome back from Kansas City and the 78th Annual International Conference on Assessment Administration! From the tours of IAAO headquarters to the reception at the American Jazz Museum & Negro Leagues Baseball Museum, to the timely keynote address by Ken Miller, to the 63 valuable education sessions, to the rousing Wednesday Wake-Up Session with NFL Referee Walt Coleman, this year's conference was definitely one for the memory books. And if Maxine didn't wake you up on Monday morning, then I don't know who could!

The IAAO staff really enjoyed planning the conference in Kansas City. It was an amazing experience having



The ever-popular bingo drawing in the exhibit hall was well-attended.

so many of you right here in our own backyard. The staff worked very hard to “jazz things up for you,” but we also had a great deal of help from local volunteers. The Local Host Committee and the Kansas City Chapter of IAAO produced the golf tournament, planned the attendee appreciation party, provided local moderators and speakers, and assisted in the education session rooms—you name it, they did it! Thank you to all the volunteers who made Kansas City look so good.

Thank you to all who attended and to all who completed the post-conference survey. These comments are very valuable. The survey results are being reviewed now and will be utilized in planning future conferences.



The exhibit hall was packed with enthusiastic attendees.

Attendance at the conference surpassed all expectations; the total was 1,129 attendees. We hope that the educational and networking opportunities were worthwhile and provided valuable tools for your offices. IAAO will continue to provide as much value as possible for your registration dollars. There has been no increase in conference registration fees for the tenth year in a row, even though expenses have risen. We will continue to negotiate conference expenses to spread your registration dollars as far as possible.

There was a great deal of walking this year because the convention center was so large. These great exercising opportunities will persist because the conference will be held in convention centers for three of the next four years. Many cities do not have a hotel that has enough meeting space and sleep-

ing room capacity to house the entire IAAO conference. As a result, meeting space must be booked

at a convention center. If we selected only cities that could house the IAAO conference in a single hotel, then our list of cities to consider would be greatly reduced.

Now that the 78th conference is history, it's time to plan the 79th in Grand Rapids, Michigan, August 25–28, 2013 (note the *August* date!). The theme is “Navigating the Rapids in Turbulent Times: A Grand Vision.” The Grand Rapids Local Host Committee met in Kansas City to prepare for 11 months of hard work and dedication. They provided cool goodies at their booth, including fun sunglasses and delicious caramel apple candy. Thanks to Co-chairs Scott Engerson and Kellianne Nagy for leading the Grand Rapids team.

Sincerely,

Aubrey Moore

Director of Meetings



Steve Rickers, Amanda Lacelle, Mary Ellen Loar, and Heather Graham provided warm greetings and information at the Grand Rapids booth in preparation for the 2013 conference.



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS
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Kansas City, Missouri 64105-1616

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GOOD THINGS COME IN PAIRS...



**EXTEND THE
BENEFITS OF IAAO
TO A COLLEAGUE
AND YOU
COULD EARN
CASH PRIZES!**

For a limited time, recruit new members who will get up to two years (or more!) of membership for only \$200. They can join now and not pay dues again until January 1, 2015!

This deal is doubly good because for each person you refer, you get an entry into a monthly drawing for \$200. It's a win-win, the perfect pair!

This incredible offer expires on March 31, 2013. The sooner you recruit new members, the more they get for free, and the more chances you have to win \$200.

Visit **www.iaao.org** for more information and a special membership application. Questions? Contact membership@iaao.org or call 1-800-616-IAAO (4226).

This deal is 2 good 2 pass up, so don't wait, share today!

FOR EACH PERSON YOU REFER, YOU GET AN ENTRY
INTO A **MONTHLY DRAWING FOR \$200**



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