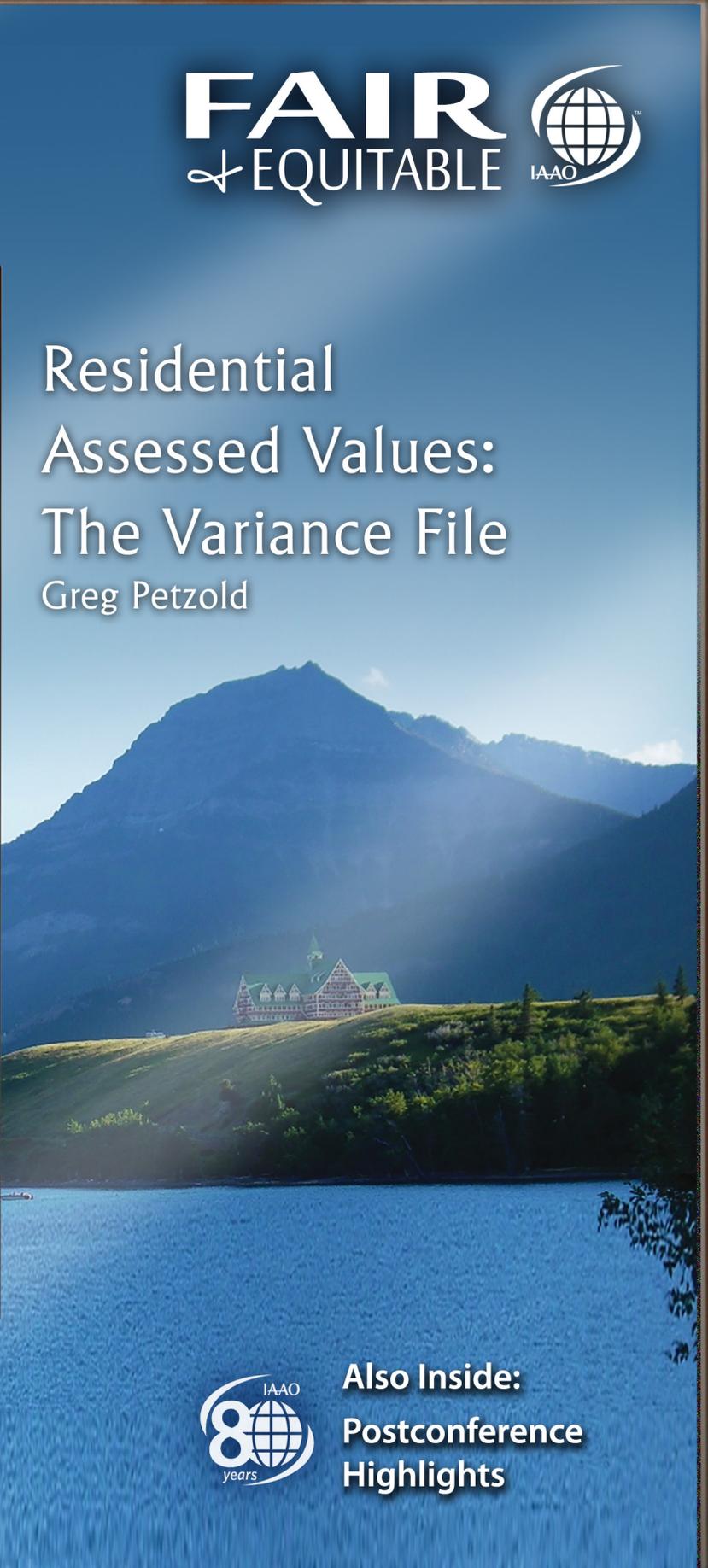


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Residential Assessed Values: The Variance File

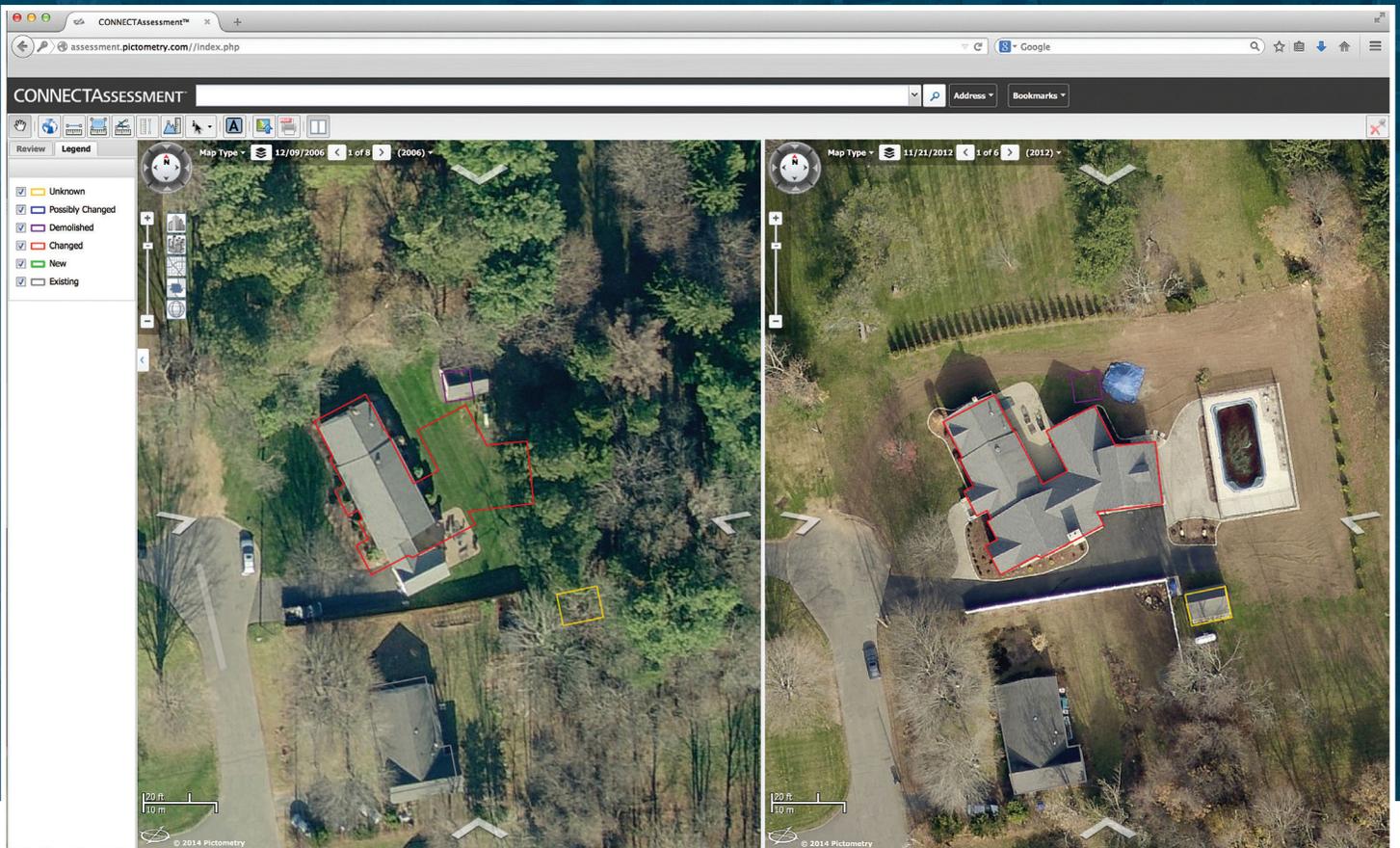
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FROM THE PRESIDENT

Kim Lauffer, RES

Dear IAAO Members,

Greetings from airports coast to coast. I've been enjoying visits with numerous chapters and affiliates since the 80th Annual Conference in Sacramento in August.

I attended the Annual Fall School and Conference of the Iowa State Association of Assessors, September 28–October 1, in Des Moines. This was my third opportunity to join the wonderful members in Iowa.

It was my pleasure to attend the Institute of Revenues Rating and Valuation (IRRV) Annual Conference and Exhibition October 5–10 in Telford, England. Visiting the United Kingdom was an adventure in itself, and the conference and the important connections I made there made it even more worthwhile. I was able to catch up with Alan Bronte, Commissioner of Valuation for Northern Ireland, as well. Alan had been an honored guest of several of the infamous “Kansas Night” events at the Annual Conference.

Meanwhile, President-Elect Marty Marshall travelled to Regina, Saskatchewan, in Canada to attend the Annual Workshop and Annual General Meeting of the Saskatchewan Assessment Appraisers Association. IAAO has always had a great rapport with friends in Saskatchewan, so it was nice to be able to be represented at their conference.

Vice President Pete Rodda attended the Arizona State Tax Conference October 8–10 in Tucson, Arizona, and Brian Gordineer represented IAAO in his home state of Virginia at the Annual Conference of the Virginia Association of Assessing Officers October 8–11 in Norfolk.

The Executive Search Committee, chaired by Fred Chmura, has been working with The Moran Company, Leawood, Kansas, on an aggressive timeline that will ensure the selection of a new executive director by February 1, 2015. Robin Parrish is extremely busy in her dual capacities as Interim Executive Director and Membership Director.

The changes to our team at headquarters continue. I would like to welcome several new staff members to IAAO. Lacey Meier is the Administrative Assistant, Professional Development Department; Willa Jessee is the Curriculum Manager (a new position), also in Professional Development; Shaun York is the Membership Data Coordinator; Cindy Mead is the new Executive Assistant replacing Vickie Turner, who retired October 31 (congratulations Vickie); and beginning November 3, Michael Logan will become the Chapter/Affiliate/Rep Manager. Look for more detailed introductions and photos in future issues of *F&E*.

In addition, Tami Knight started in October as the new IAAO Director of Research, a position that has been vacant since 2002 when it was held by Roland Ehm. Reinstating the Director of Research position signifies a major step forward for IAAO. IAAO has been progressively rebuilding its research capabilities with the addition of Mary Odom, MLS, in 2007 and Carolyn Ford, MLS, in 2012. The addition of the research position completes the process and directly supports

(continued on p. 28)

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Residential Assessed Values: The Variance File

Greg Petzold

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.

Excuse, noun (\ik-'skyus\): *a reason or explanation in order to justify a fault. Synonyms—alibi, justification, rationalization, cover, defense, evasion, extenuation, grounds, mitigation, plea, stall, stopgap, story, subterfuge, vindication, cop-out, cover story, song and dance.*

Excuse can be an ugly word. In reality, there are many legitimate reasons for assessed values to vary from sale prices or popularly perceived values. Some factors go unrecorded; some factors are considered not assessable; and some are difficult to record and quantify systematically. These factors are both positive and negative. Some can be addressed by valuers, but many are difficult to deal with.

The Physical: Brick-and-Mortar Issues

The Ugly Factor

Beauty is in the eye of the beholder. Most market participants agree that some structures lack street appeal because of their exterior design. While the home has typical utility and quality of construction, demand may be reduced to some degree. One example in older areas is the conversion of former corner stores to residences. These conversions have an

unusual appearance and often lack the typical setback for the neighborhood; instead they hug the sidewalk.

Home Staging

Today reality television brings real estate marketing to everyone's living room. For many homes, the point of sale is their



The ugly factor: a home designed to have an attached double garage but with no garage attached.

prom night. Most homes never look so good again. The majority of vendors do their best to repair and redecorate to maximize appeal. Professional stagers can help with primping for sales, providing advice and even props. Décor cannot be assessed, but it is vital to capture any real upgrades wherever possible. Otherwise, the unsold inventory population values are inflated.

Design

Room layout is tough to categorize. Many old homes are a warren of small rooms. In modern homes a more open design is desirable, within limits. I once inspected a house in which the entire second story had been turned into a 1,000-square-foot master bedroom, perhaps not a desirable design for the typical buyer. Or there was the home in which I had to walk through the washroom to get to the stairs to the upper floor. So homes can be either overly customized or outmoded.



Home staging: No more residential “mug shots”; today listings may boast dozens of artistic photos or videos.

Landscaping

Landscaping is a major expense for new homes, and existing homes have an enormous range in the amount of attention and expense devoted to their yards. The level of maintenance, as well as the quality of outside improvements, may vary dramatically. All the homes might have driveways, but are they made of gravel or concrete or expensive manufactured stone? In general, landscaping is not assessable beyond physical structures such as decks or pools.

Structural Issues

Structural is the ultimate individual factor. Tagging a property as being in fair or poor condition is just too crude. Legitimate cost to cure allows assessors to arrive at a permanent percentage adjustment until repairs are made. Typically these would be excluded from sales analysis because of their

extreme range of severity. Some homes may be condemned as unsafe; others only have a little unevenness that some purchasers may not even notice.

Data Limits

Using square-foot-based variables in additive value models can have limitations. Including the same additional dollar value for every square foot of variable may break down with extreme data. Capping size for some variables such as very large lots, decks, or garages may be in order. Or split rates can be developed with lower rates for additional units beyond a normal base. Or the variables can be converted to a nonlinear structure to create a curve that reflects the principle of diminishing returns.

The Location: Macro and Micro Problems

Anomalous Age or Type

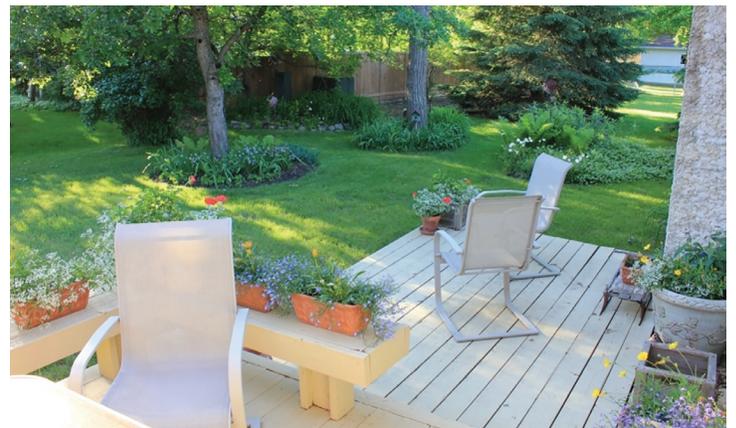
Infill homes can be 100 years newer than their neighbors. Median age by neighborhood can be calculated, and significant deviance from the norm can be analyzed. However, in some areas sales for infill homes are too few for conclusions. A *global* analysis of the larger community may be necessary to arrive at general parameters for dealing with the issue.

The Neighbors

Neighbors may have messy yards, peeling paint, and too many vehicles and make too much noise. The house next door might be an eyesore, yet the assessor cannot adjust for individual problems. On the other hand, if the neighborhood does have a widespread problem, sales reflect this and generate lower value levels.

Relative Severity of Influences

Positive and negative influences like water views or commercial views are not generic. Treating them as simple binaries may be inappropriate. The relative strength of a factor can be



Landscaping: It can be a pleasing green space or a goat pasture.

linearized. For example, the value impact of retention ponds (lake lots) may vary among neighborhoods. The difficulty lies in influences captured as basic yes-no binaries such as com-

mercial, where the commercial universe of properties may represent a dramatic range. Is there a busy convenience store next door or a tony legal office in a historic home conversion?



Infill: New neighbors don't always fit in well in established neighborhoods.



Major or minor influence: high-rise or low-rise, dirty-clean, high traffic-low traffic?

Configuration

The placement or siting of buildings on the property can be a value factor. Loss of privacy or loss of utility is possible, often occurring on corners where homes are oriented to side streets, ending up with a *sideyard* rather than a *backyard*. Nonconforming setbacks may reduce usability.

Premium or Inferior Streets

The level of development can vary street by street. During the valuation process sales ratios can be reviewed by street for possible adjustment, but only if there are sufficient sales. Review may lead to groupings of streets to form subneighborhoods.

The Missing: Are Data Still Lacking?

No Variable or Rare Features

Some variables are not recorded or have not yet been fully populated. This can be a result of changes in building technology or simple rarity. An example is super-energy-efficient homes or LEED (Leadership in Energy and Environmental Design)-certified properties. Recorded data may be lacking as well as data regarding the impact on value. Valuation systems evolve over time and may collect more data or eliminate what is perceived as redundant or low-value data.

Orientation

Orientation or view can be highly variable and might not be fully captured. Is the condominium unit on the north or south side of the building? Does it have an open view, or does it face a neighboring high-rise? Views can be diverse and subjective.

The Legal

Charles Dickens' Mr. Bumble said the law was an ass. It can at least be agreed that the law is a constraint.

Legislative Interference

Legislation can limit assessors. In the province of Manitoba, assessors are precluded from fully assessing geothermal or ground-source heat pump systems. This is a political initiative intended to support green technology that reduces greenhouse gases emitted by heating systems.

Court Decisions

Court decisions can reduce accuracy by placing limitations on the scope of the valuation. For example, apartment condominium owners may have varying rights. One individual owner may have one parking stall, another two stalls, and



View: The fifth floor might have a mountain view, but the second floor might have a view of the dumpsters in the back lane.

yet another none. In instances in which decisions hold that the parking is part of the common element and not assessable, the assessor is unable to account for this variation in arriving at values.

The Participants

The *who* in a transaction can sometimes explain the *why*.

Renters and Hoarders

Previous occupants sometimes present challenges. If the home is rented, it may be more difficult to polish it up for sale. Hoarders now have their own television show too, but in this type of *home and contents* sale, the contents do not normally interest the Antiques Roadshow.



Private sales: Frequently less information is available.

Frequent Vendor/Purchasers

Are the buyers home renovators or *flippers*? These buyers are usually picking up distressed properties, often circumventing the open market. The sales are not really useful for valuation. In some cases multiple sales may be taking place for legal or tax strategies.

Private Sales

Increasingly sophisticated services are available to assist property owners in marketing their own properties. Nevertheless, the competence of vendors varies, and frequently less information on the sales is available. It is often appropriate to give less weight to private sales.

The Circumstances

Houses may be described as cookie-cutter, but every sales transaction has a back story.

New Home Sales

Most new home sales represent payment for the home only. Homeowners must still put in lawns, trees, fencing, and decks or patios. In addition, buyers may make additional payments for upgrades that do not appear in the registered sale price. Thus the recorded sale price does not represent the full cost of the new home.

Chattels

Vendors can sweeten the deal with inclusions ranging from appliances to furniture. For some situations like recreation properties, this may even be the norm.

Vacant/Estate

Time constraints for vacant homes or settling of estates do not encourage maximum values.

Financing

Nonmarket financing can affect the sale price. Vendors may also offer credits or cash payments intended to address work needed on the property.

The Esoteric

Truth is stranger than fiction. What are considered rare situations or events do happen—more often than not.

Historic Merit

No, I haven't valued a home where George Washington slept. On the other hand, I have valued a home that was advertised as "Winston Churchill slept here." This one would be really tough to quantify.

Fame

A recent case in point: the very modest childhood home of the late rock musician Kurt Cobain (of Nirvana) was advertised for sale at \$500,000. Located in small-town Aberdeen, Washington, two hours from Seattle, it was most recently assessed at less than \$67,000.

Tragedy

Tragic events are troubling to most prospective buyers. In notorious cases homes have been demolished in the aftermath.

Early in my career, while verifying sales I knocked on a door and was advised that there had been a murder there. Another low sale price caused me to phone the new homeowner; he told me the previous owners had both died of carbon monoxide poisoning. After yet another low sale price in a peaceful suburb, the new homeowner came to the office to discuss his *slightly over-assessed* home. He mentioned that he had purchased the home after someone drowned in the pool.

The Future: Time is Money; Value is a Snapshot on a Timeline

Redevelopment

In general, values are based on current use. Potential redevelopment is speculative. Where a change of use is planned, the future business plan determines the limit of the current sale price. The sale price has little meaning for the inventory population. And if a property is demolished within a year or two, today's problem sale may be tomorrow's land sale.

Living in the Past

Values are always based on past sales performance and often fixed at a historic date. The gyrations of today's market should



Redevelopment: Today a problem house sale, tomorrow a shiny new land sale?

not affect the acceptance of an assessed value. Nevertheless, when the market experiences a downturn, increased debate regarding values is probably inevitable.

Conclusion

Assessors must recognize that variance is inevitable. Some problems can be addressed, but many exist outside the limits of their value models. Recognizing potential sources of this variance is a vital part of defending values and interpreting sales performance.

Greg Petzold is a senior assessor for the City of Winnipeg. A graduate of the University of Winnipeg, Greg also holds a Diploma in Urban Land Economics from the University of British Columbia. He was a founding member of Winnipeg's modeling team, and has developed and implemented value models for over 15 years. Winnipeg has over 200,000 assessment parcels and employs regression modeling to develop residential, condominium, and land values, as well as rents. Winnipeg is the first assessment jurisdiction in Canada to achieve ISO certification. *The statements made or opinions expressed by the author in Fair & Equitable do not necessarily represent a policy position of the City of Winnipeg Assessment & Taxation Department.*



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WORLD NEWS

Labour's mansion tax: Even Ed Miliband's own

Parliamentary aide expresses concerns

(published October 10, 2014)

by Christopher Hope, Senior Political Correspondent, *The Telegraph*

Article discusses concerns about the effects of a "mansion tax" in Britain on homeowners who are property rich and income poor.

For more information, go to: <http://www.telegraph.co.uk/news/politics/11151704/Labours-mansion-tax-Even-Ed-Milibands-own-Parliamentary-aide-expresses-concerns.html>

One million homeowners to get lower property tax bills

(published October 11, 2014)

by Charlie Weston, *Irish Independent*

Article discusses a reduction in property tax rates that affects 920,000 homeowners in Ireland. The article provides extensive details about payment options and statistics about payment compliance.

For more information, go to: <http://www.independent.ie/business/personal-finance/one-million-homeowners-to-get-lower-property-tax-bills-30655218.html>

NEW JERSEY

NJ homeowners pay highest property taxes

(published October 10, 2014)

by Lauren Mennen, *Philly.com*

Article cites data from the latest Census.gov release that indicates New Jersey pays the most property tax in the United States. The article acknowledges other factors such as higher sales and income tax that affect taxpayers' overall tax burden.

For more information, go to: <http://www.philly.com/philly/blogs/philadelphia-real-estate/NJ-homeowners-pay-highest-property-taxes.html>

PENNSYLVANIA

Letter: Welcome skepticism on property tax report

(published October 12, 2014)

by Joe Luciano, Letter to editor, *The Sentinel*

Opinion letter takes exception to a report by the Pennsylvania Budget and Policy Center that supports "preserving Pennsylvania's archaic property tax system." The letter expresses favor for Senate Bill 76, The Property Tax Independence Act, which eliminates property tax in favor of a small increase in state income and sales tax. [Editor's Note: SB76 died by one vote of the Senate Appropriations Committee on the last day of the session and now must be reintroduced as a new bill during the next session.]

For more information, go to: http://cumberlandlink.com/news/opinion/mailbag/letter-welcome-skepticism-on-property-tax-report/article_06404e7c-50d1-11e4-9efa-83aa503fce6b.html

TEXAS TAX POLICY

Homeowners and the Texas Property Tax

(published October 2014)

by James Quintero, Director, Center for Local Governance, Texas Public Policy Foundation

Perspective paper discusses the level of property tax burden for various taxpaying groups and compares the tax burden with surrounding regions and the United States as a whole. The report recommends a 5 percent year-over-year tax cap to reduce property tax burden.

For more information, go to: <http://www.texaspolicy.com/sites/default/files/documents/2014-07-PP26-LocalPropertyTaxes-CLG-JamesQuintero.pdf>

PROPERTY TAX CAPS

State law limits tax impact

(published October 12, 2014)

by Dr. Robert Carreira, *Sierra Vista Herald*

Article discusses the impact of Article 9, Section 18, of the Arizona Constitution that imposes a 1 percent cap on the limited value of a residential property. The article provides extensive examples of how the cap applies.

For more information, go to: <http://www.svherald.com/content/community/2014/10/12/391067>

COST SCORECARD

Study: Alabama's property tax administration a confusing mess

(published October 14, 2014)

by Johnny Kampis, Watchdog.org

Article discusses the recent joint report by the Council on State Taxation and International Property Tax Institute, "The Best and Worst of International Property Tax Administration," and how it applies to the state of Alabama. The state scored a C-minus, the eighth worst in the United States based on the report criteria.

For more information, go to: <http://watchdog.org/176641/alabama-property-tax/>

Mississippi's property tax system barely gets a passing grade

(published October 14, 2014)

by Steve Wilson, Watchdog.org

Article discusses the recent joint report by the Council on State Taxation and International Property Tax Institute, "The Best and Worst of International Property Tax Administration," and how it applies to the state of Mississippi. The state scored a C based on the criteria of the report. The article mentions the scores of surrounding states as well.

For more information, go to: <http://watchdog.org/176871/mississippi-property-tax-system/>



Sports Facilities

A New Jersey professional sports stadium, built as part of a city–county joint redevelopment effort, was not eligible for a property tax exemption on either the land or the building. The state’s appellate court found that the stadium was not fulfilling the public purpose outlined in the statutes creating redevelopment agencies. Rather, the stadium was primarily a profit-making venture that benefited the Major League Soccer (MLS) team that occupied it.

The stadium was part of a plan to revitalize an abandoned industrial area on the city’s waterfront. With financial support from the county redevelopment authority, the city redevelopment agency obtained title to the land. The soccer team paid for the construction of the stadium.

Lease Terms

In the agreements between the city agency, the county authority, and the team, the city agency leased the land to the county authority. The authority then subleased the land to the team. The lease was for a term of 30 years with the option of four 5-year renewals. Under the agreements, the team was considered the owner of the stadium while the lease was in effect, but at its conclusion, ownership of the stadium reverted to the city redevelopment agency.

The lease gave the team the exclusive right to control stadium operations including decisions regarding the sale of naming rights, ticket prices, and sponsorship agreements. The lease did place certain restrictions on the team’s use. For example, the team was allowed to use the stadium only for sporting events and concerts and was not permitted to sublease the property. In addition, the city was permitted to use the stadium for four civic events a year, and the city redevelopment agency was entitled to host international and collegiate soccer games and other sports events, which

would be open to the general public. However, the team’s events always had priority over other uses of the stadium.

Under the agreement, the team retained 100 percent of the revenue generated by its activities. It received 50 percent of the net revenue from the outside events.

Tax Status

The court found that while the city redevelopment agency owned the land outright, it was also in effect the owner of the stadium. The court pointed out that a lease cannot confer ownership of property to the lessee when the property ownership reverts to the lessor when the lease ends.

However, ownership by the redevelopment agency did not necessarily make the stadium complex tax exempt, the court said. The test is whether the property’s use is fulfilling the purpose mandated for the exempt entity. According to the enabling statutes, the purpose of both entities is to plan and execute redevelopment projects for the elimination of blight and to promote the county’s attractiveness for tourism and recreational activities. Even though recreational activities are part of the agencies’ mandate and they can host events in the stadium a limited number of times each year, the stadium property is primarily operated as a for-profit business for the economic benefit of the team. Therefore, the property is taxable, the court said, and under the terms of the lease, should any property taxes be owed, they are to be paid by the team.

For contrast, the court pointed to the New Jersey Sports and Exposition Authority which owns and operates the Meadowlands sports complex. The authorizing legislation specifies that NJSEA’s purpose is to construct, manage, and maintain stadiums, arenas, racetracks, and other buildings for holding sports events. Revenue generated by the sports complex goes to the NJSEA to pay the principal and interest

on the bonds that financed the project. Since the NJSEA’s statutory purpose is to operate a sports complex, the land and buildings under its ownership are exempt, the court said.

(Red Bull Arena, Inc. v. Town of Harrison, the Harrison Redevelopment Agency, and the Hudson County Improvement Authority, Superior Court of New Jersey, Appellate Division, Docket No. A-0 A-1616-12T2, May 12, 2014)

Open Records

Property taxpayers cannot use the state’s open records law to compel the release of additional documents requested under the state’s property tax statutes, the Georgia Supreme court has ruled.

A group of 31 residential taxpayers had requested certain information related to their 2012 assessments as permitted in the state’s statutes related to assessment appeals. Among the information the group sought was all documents reviewed in making the assessments on each of the 31 properties, all properties used as qualified comparables, the names of those who had made the assessments and their qualifications, and all factors used in determining the assessed values of the properties. They further requested a description of the geographic area from which comparable properties can be selected and the identification of foreclosed and other distressed sales within those areas.

According to the statute’s provisions, as revised in 2010, taxpayers can request “all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment.”

In response to the taxpayers’ request, the county board of assessors provided

(continued on next page)

reports that identify sale properties within a given area. When the group requested further, more specific information, the board provided additional documents. Still unsatisfied, the group requested a meeting with the chief appraiser to have the documents explained. The group stated their intention to record this meeting as permitted by another statute. When their request was declined, they filed suit.

By enacting a specific statute, the court said, the legislature clearly intended for assessment records to be treated differently from other government records. Therefore, the taxpayers could not use the state's Open Records Act to force the release of the additional information they were seeking. The board has already provided documents

in response to the taxpayers' requests; the additional information they were demanding "strays far beyond" what is required by the statute, the court said. The court further admonished that the statute permitting recording of meetings regarding assessment matters did not establish a legal right for taxpayers to "demand a recorded meeting with board representatives at [their] pleasure."

(Hansen v. DeKalb County Board of Tax Assessors, Georgia Supreme Court, No. S14A0187, June 30, 2014)

Charter Schools

A new Alaska law has given municipalities the option to exempt or partially exempt all or a portion of privately owned real property leased to a charter school. (Alaska 28th Legislature—Sec-

ond Regular Session, H.B. 278, enacted May 13, 2014)

Exempt Property Sales

The Maryland legislature has approved a measure that is intended to speed up the collection of property tax when a nonexempt buyer purchases an exempt property from a religious, educational, or charitable organization. The new nonexempt owners are liable for property taxes from the date of the sale but typically do not pay this amount until the next tax year. Under the new law, the taxes are payable on the date of transfer. The law is in effect for tax years after June 30, 2014.

(Maryland General Assembly, 2014 Session, HB950, signed May 5, 2014)

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Five Jurisdictions Honored for Excellence

Carolyn Ford, MLS

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The IAAO Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Because the program is directed at an entire jurisdiction rather than an individual, the requirements for certification emphasize teamwork and group achievement. Jurisdictions that earn this recognition have demonstrated a high level of proficiency in the assessment disciplines to both their constituents and their peers.

The **Thurston County, Washington, Assessor's Office** was the first to earn the CEAA in 2014 and the second jurisdiction from the state of Washington since the program began in 2004. The Thurston County staff undertook the challenge in order to demonstrate not only to themselves but also to other offices and the public that they have developed a model assessment administration process. The entire office contributed to the submission, with approximately half participating directly by writing or editing. By involving everyone, the office said that employees gained,

a better understanding of the [assessment] process as a whole and more of an appreciation for the work of others in the office. It provides validation that we are doing everything possible to achieve fairness and equity in the property tax system.



Accepting the CEAA certification from IAAO President Kim Lauffer, RES, for the Thurston County, Washington, Assessor's Office (l to r) are Thurston County Assessor Steven Drew and retired Chief Deputy Assessor Gene Widmer, CAE.

The office staff suggests that current and future CEAA candidates select only a few writers to prepare the submission. A small number of writers creates a unified writing style throughout the document and facilitates the final document-editing process. The office also recommends strong time management strategies, such as setting intermediate goals and maintaining measurements of overall progress.

The **Harris County, Texas, Appraisal District (HCAD)** is the sixth jurisdiction from the state of Texas to earn the CEAA. The district decided to pursue the CEAA because

the new chief appraiser felt it was a good opportunity for a rigorous review of the strengths and weaknesses of the organization. While completing the CEAA report, we learned that our district consistently utilizes the best appraisal and assessment practices in the industry.

Earning the CEAA has allowed HCAD to assure its taxpayers that they are "getting the best return on their dollars." In addition, the process assisted the district in framing its strategic plan for the future of the office.

HCAD assigned specific tasks to 12 key staff members to complete the submission. Other staff provided additional support as needed. The process took the core team about five months to complete. When asked what challenges they



Accepting the certification for the Harris County, Texas, Appraisal District are (l to r) Chief Appraiser Sands Stiefer, Esq.; Deputy Chief Appraiser Roland Altinger, CAE; Chairman HCAD Board of Directors Ed Heathcott; Secretary to the Board of Directors Ray Holtzapple; and Director of Audit Support Clarette Walker.

faced in preparing the submission, the staff replied, “the most difficult part of the process was ensuring the report flowed cohesively since many writers were involved.”

The **King County, Washington, Department of Assessments Office** recertified its CEAA this year; it was originally earned in 2008. The recertification process involves updating four chapters of the original submission, summarizing legislative changes since the original submission, and providing an inventory of employee continuing education during the period of certification. Completing the recertification made King County aware of how much technology has changed for assessors since the original submission. Staff members also noted that the process of completing a CEAA submission has improved since 2008.

They believe the third-party validation from the certificate helps to build confidence in property owners, elected leaders, and taxing jurisdiction partners that the office is following best practices in assessing property. For King County, earning the confidence of the taxpayers is important because the property tax constitutes 45 percent of the county’s General Fund revenue.

This process has taught King County staff that there are many similarities among assessment operations in different jurisdictions despite differences in legal frameworks. They also learned that it is important to review processes and procedures on a regular basis to ensure best practices have not changed. Their successful resubmission demonstrates that their policies, procedures, and business processes continue to match best practices for the industry.



The King County, Washington, Department of Assessments completed their five-year recertification. Accepting the certificate on behalf of King County (l to r) are County Assessor Lloyd Hara and Chief Appraiser Dennis Pulsipher.

The **City of Portsmouth, Virginia, Assessor’s Office** is the third jurisdiction in the state of Virginia to earn the CEAA. Over the past several years the Portsmouth Assessor’s Office has instituted a number of improvements to more closely reflect IAAO assessment administration standards. Preparing a submission for the CEAA program afforded the office the perfect opportunity to closely review not only policies and procedures but also the staff’s overall knowledge and understanding of mass appraisal.



Accepting the CEAA certificate on behalf of the City of Portsmouth (Virginia) Office of the Real Estate Assessor are (l to r) Real Estate Data Analyst Andrea Gardner; City Assessor Janey H. Culpepper, RES; Assistant City Assessor Holt “Billy” Butt III; and Real Estate Appraiser Angel Whitehead.

The submission process and the submission itself served as an outstanding learning tool for the entire staff. Furthermore, they were better able to understand the importance of keeping pace with today’s technology. This process gave them increased confidence in the recent decision to advance the technology in the office. They have been proactive in promoting the accomplishment to the public, including the billboard shown at right. Earning the certificate provides taxpayers with the knowledge and assurance that the Portsmouth Assessor’s Office is operating at the highest level of industry standards.

The Portsmouth Assessor’s Office wants potential candidates to know that IAAO provides all necessary materials and instructions that are needed to be successful. In addition, each submitter is provided with a mentor, and

this particular tool is invaluable and should be used with the understanding that the mentor is available to answer questions and assist with potential problems and, most important, the mentor wants the submitter to be successful.

The **Hillsborough County, Florida, Property Appraiser's Office** is the 11th Florida jurisdiction to earn the CEEA. Hillsborough County Property Appraiser Bob Henriquez began his ten-

ure in January 2013 by challenging the organization to rethink and reinvent its vision and reinvigorate a staff in transition. Working in conjunction with the strategic planning process, the office

entered the CEEA program as an additional means of thoroughly taking stock of current procedures and practices. As a result of the successful completion, the CEEA has been added to the strategic plan, which guides the operations of the office. The staff plans to use it as a framework to ensure they are meeting their strategic goals and objectives for continuous improvement and best practices within the organization.

The Hillsborough County staff recommends that jurisdictions preparing a CEEA submission allow themselves enough time to complete it. They had set themselves a challenging timeline and found that although they were able to meet the deadline,

the process required extraordinary leadership and a close-knit team. In order to give our office more time to work on the final report, and avoid extra weekends and evenings in the office, it would have been beneficial to start the process earlier in the year.

IAAO congratulates all five jurisdictions for their successful achievement—the CEEA is the highest honor for an assessment jurisdiction. IAAO's vision is that there will be at least one certified jurisdiction in every state and province. More than ever, IAAO is encouraging members to integrate best practices into the workplace. The example set by these jurisdictions inspires others to pursue a documented program of excellence in assessment administration.

Is your organization ready to be recognized as one of the best? Find out how to get started at iaao.org or send your questions to excellence@iaao.org.



Hillsborough County staff who participated in earning CEEA recognition are (l to r) Chief Deputy Appraiser Warren Weathers, General Counsel Will Shepherd, Director of Strategic Planning and Development Nereia Cormier, Property Appraiser Bob Henriquez, Assistant Chief Deputy Patrick Alesandrini, CAE, and Valuation Specialist Tim Wilmath.



The City of Portsmouth, VA, promotes its accomplishments on digital boards throughout all city buildings and on local billboards.

Carolyn Ford is the IAAO Research Librarian and serves as the staff liaison to the CEEA Special Committee.



Who Says Money Can't Buy Friends?

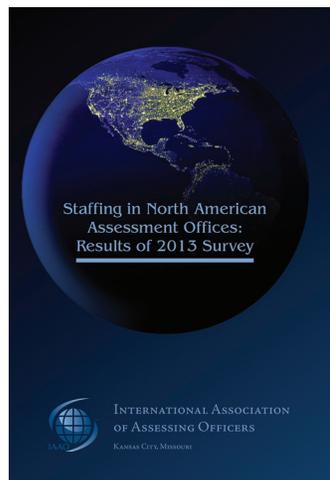
Mary Odom, MLS

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.

The Friends of the Paul V. Corusy Memorial Library raised \$2,333 at the Annual Conference through the generous support of attendees, including a large donation from the New Jersey Chapter, which was presented by Thomas Glock in the opening ceremony. Attendees could become a Friend of the Library with a donation of any amount and wear a ribbon to signify their support. Supporters who have donated every year returned to the booth to get their ribbon, and many new supporters also joined the ranks with generous donations as well (see sidebar, page 15).

The IAAO booth in the exhibit hall was the place to be for discovering new assessment resources. The *Staffing Benchmark Survey: 2013 Results* was available for download, along with a test drive of the new *County & Municipal Directory* database. This database has contact information for officials in 3,100 counties and 8,000 cities, towns, and villages. Data can be sorted and mailing lists can be exported. The vendor (Gale Cengage) will host a free training webinar for members on November 19, 2014 on how to use both this directory and the *InfoTrac Journal Database*. Register for the webinar at IAAO.org.

Lisa Andres, chair of the Library Trust Fund Committee, is working with a long-time supporter of the library to do a matching grant campaign in 2015 in which chapters and



The survey is available as a free download in the IAAO Marketplace.



affiliates will have the opportunity to see their donations matched. Andres says, "We're hoping to see this fund grow exponentially. This was the intent of the Kansas City Chapter that originally seeded the fund back in 1997."

The trust funds are used to assist members with research in the fields of mass appraisal, tax assessment, and tax policy, and to assist the library with purchases of materials, equipment, and electronic resources that will enhance information delivery to all members.

Access to library materials and services is a benefit of membership and does *not* require donating to the trust fund. If you would like to apply for a grant from the trust fund for a research project, download the application from the website or contact the library staff at library@IAAO.org. Applications are continually accepted and considered for funding in the order they are received.

Mary Odom, MLS, is Director of Library Services and serves as the staff liaison to the Paul V. Corusy Memorial Library Committee.



Friend of the Library William "Pete" A. Rodda, CAE, RES, presents his 2014 donation to Friend Recruiter of the Year Stuart Topliff at the annual conference.



2014 Friends of the Paul V. Corusy Memorial Library Donors

Benefactor Level

(\$100–\$1,000)

Calvin Kent, AAS, Ph.D.

Jeff Pflugner

Ken Voss, CAE

New Jersey Chapter of IAAO

Peter Korpacz

William M. Wadsworth

Contributor Level

(\$50–\$99)

Charlie Henington Jr.

J. Wayne Moore, Ph.D.

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Supporter Level

(\$25–\$49)

Debbie Nielsen

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Maria J. Thorpes, AAS

Mike Miano

Randy Ripperger, CAE

Stuart Topliff



Sacramento County served as the host for the 80th Annual International Conference on Assessment Administration in August 2014. As the Local Host Committee, we chose the *Eye Make a Difference*® program through VSP® Vision Care as our charitable activity.

Eye Make a Difference® accepts donations of gently used eyeglasses and sunglasses. The glasses are refurbished, cleaned, labeled, and given to doctors to distribute to those in need around the world. Conference attendees were encouraged to bring their used glasses to Sacramento and donate them at the Conference. The campaign was a great success! Nearly 750 pairs of eyeglasses were collected. The glasses will help hundreds of people who would otherwise have no access to glasses.

The program also provides free eye exams and eyeglasses to local children in need. *St. John's Program for Real Change* was chosen as the local recipient and up to 200 children in their program will benefit from the free exams and glasses. All of this was made possible by the generosity of those who participated in this event.

Shortly after the announcement that the Local Host Committee chose

the *Eye Make a Difference*® program as its charitable activity, we received a phone call from our friend Ernie Droneburg, San Diego County Assessor, offering a good-natured challenge to see which county could contribute the most glasses at the Annual Conference. It turns out it was not much of a challenge. Ernie and Harold Scott, San Diego County Assistant Assessor, brought two large suitcases containing over 500 pairs of eyeglasses to the conference. They and their staff were quite creative in collecting glasses. They enlisted the help of a Cub Scout pack who went door-to-door asking for donations. They checked with lost and found departments throughout the County. A church group and even a family reunion got involved! They won the challenge hands down and Ernie won dinner at a restaurant of his choice!

We are thankful to all of you who helped to make this event so successful!



Front (l to r): Sacramento County Assessor Kathy Kelleher, retired Sacramento County Assessor Ken Stieger, San Diego County Assessor Ernie Dronenberg, Chief Appraiser, Sacramento County, Mary Conde. Standing (l to r): San Diego County Assistant Assessor Harold Scott, and Justin Orr, VSP.

Conference Content Committee

Colleen Keene, Chair; Rick L. Kuehler; Deborah Ring; Linda Stevenson; Lou Newman, RES; Pat Goddard; Local Host Representative Linda Phillips, AAS; and Leann Ritter, Staff Liaison

The committee met October 10–11, 2014 in Kansas City and welcomed new members, Linda Phillips, AAS, Linda Stevenson, and Pat Goddard. The Charge and Purpose of the Conference Content Committee was reviewed. The committee visited with President-Elect Marty Marshall to seek leadership direction for the 2015 conference in Indianapolis, Indiana. Several suggestions were discussed. The committee visited with IAAO staff on the 2015 conference meeting room layout and on marketing for the Call for Presentations.

The committee appreciates 2014 conference attendee participation in the session evaluations and postconference survey. A significant amount of time was spent reviewing the surveys and evaluations, which provided useful insights to assist with the planning and development of the 2015 conference.

The Call for Presentations was developed around six educational tracks: Commercial Real and Personal Property; Residential and Agricultural Focus; Management and Personal Development; Tax Policy and Assessment Standards; Technology Trends and Tools; and Special Issues. The committee looks forward to creative abstracts that will enhance educational opportunities for all conference attendees. The submission deadline is January 26, 2015.

The committee discussed alternative learning opportunities for conference attendees. These opportunities and the



Conference Content Committee members read F&E while planning for the 2015 Annual Conference in Indianapolis, Indiana. According to committee liaison Leann Ritter, "the committee used past copies of F&E for guidance and perspective in planning for 2015."

submitted abstracts will be further discussed at the January 30–31, 2015 Conference Content Committee meeting. Watch for tentative session titles in the March 2015 *Fair & Equitable*.

International Committee

Dorothy Jacks, AAS, Chair (United States); Wayne C. Forde (Barbados); Jan G. E. Gieskes (Netherlands); David McMullen (United States); Chi-hung Tsui (Hong Kong SAR); Charles B. Terrell, Jr. (United States); and Mary Ann Deming, Staff Liaison

Last April, the International Committee met in Kansas City to review its International Development Plan, consider partnerships with groups in other countries, and identify committees to work with in order to meet goals.

In August at the IAAO Annual Conference in Sacramento, there were discussions with IAAO members from South Asia about the possibility of starting an Asia-Pacific Chapter of IAAO. Currently, IAAO has Representatives in a number of countries, but a new international chapter outside of North America will be a first. Stay tuned as details are discussed—IAAO committees and officers will discuss this idea at Fall Leadership Days.



Members of the International Committee visited the IAAO Library in Kansas City, April 4–5, 2014, while meeting to draft overall goals and plans. Pictured (l to r) are Chi-hung Tsui, Mimi Brown, Dave McMullen, Charles Terrell, Jr., IAAO Research Librarian Mary Odom, MLS, Wayne Forde, and Dorothy Jacks, AAS.

Representatives of the International Committee and Technical Standards Committee and IAAO officers also met with a delegation from South Africa at the conference. The intent of the meeting was to explore whether South Africa could adopt the IAAO document, "Global Guidance on Mass Appraisal and Related Tax Policy," and IAAO technical standards as

benchmarks for the property valuation process. The meeting participants also discussed ways that IAAO can better share its resources with international members.

Both of these topics were very much in keeping with the goals set by the International Committee at its spring meeting.

The South Africans were represented by two primary groups—the South African Council for the Property Valuers Profession (SACPVP) and the Department of Co-Operative Governance and Traditional Affairs.

The SACPVP is a member organization responsible for registration of Professional Valuers, Professional Associated Valuers and Candidate Valuers. Its purpose is to maintain the integrity of South African Valuers; enhance their status; improve their academic and other qualifications; improve the standard of services rendered by them; protect members of the public in their dealings with registered persons; and maintain a database of all registered valuers.

(continued on next page)



Conference attendees from South Africa and IAAO representatives read F&E in Sacramento, California, after a meeting to discuss the IAAO document, "Global Guidance on Mass Appraisal and Related Tax Policy."

Back row (l to r): Dave McMullen, International Committee; Christopher Gavor, Director of Valuations, City of Cape Town and SACPVP member; Michael Van der Meulen, Project Coordinator, Department of Co-Operative Governance and Traditional Affairs; Chris Bennett, IAAO Staff Liaison to the Technical Standards Committee; Bill Marchand, Technical Standards Committee Chair; Greg Cowden, Professional Valuer, Department of Co-Operative Governance and Traditional Affairs; Michael Moya, Deputy Manager, Municipal Finance, Department of Co-Operative Governance and Traditional Affairs; Dorothy Jacks, AAS, International Committee Chair.

Front row (l to r): Roshinee Naidoo, Professional Valuer, Department of Co-Operative Governance and Traditional Affairs; Molefi Kabuzie, SACPVP President; Joey Krishnan, General Manager, Municipal Finance, Department of Co-Operative Governance and Traditional Affairs; Martin Marshall, IAAO President-Elect; William "Pete" Rodda, IAAO Vice President.

The Department of Co-Operative Governance and Traditional Affairs (CoGTA) is a national oversight group responsible for developing national policies and legislation with regard to provinces and local government and for monitoring the implementation of those policies. The policies and legislation that are monitored include intergovernmental relations; municipal property rates (property tax); municipal finance, systems, and structures; and disaster management.

The CoGTA department mission is to facilitate cooperative governance, support all spheres of government, promote traditional affairs, and support associated institutions through

- Developing appropriate policies and legislation to promote integration in government's development programmes and service delivery
- Providing strategic interventions, support and partnerships to facilitate policy implementation in the Provinces and Local Government

- Creating enabling mechanisms for communities to participate in governance.

The meeting ended on a high note with all parties agreeing to continue discussions and the development of mutual agreements that will help South Africa reach its organizational goals.

Greg Cowden, who initially organized the meeting, has been an IAAO member since April 2006. IAAO is pleased to welcome meeting participant Christopher Gavor, Director of Valuations, City of Cape Town, as one of IAAO's newest members.

Meeting peers from other nations can be very rewarding, it is good to know that the issues and challenges we face day-to-day—valuing complex properties, explaining our role in the world of taxation to the public we serve, and working with other governmental agencies—is not limited to North America but is similar the world over; we are part of a very large community of professionals.

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Calendar of Events

Local • Regional • International

North Carolina Association of Assessing Officers

Fall Conference

November 19–21, 2014

Wilmington, NC

<http://www.sog.unc.edu/node/893>

Northeast Regional Association of Assessing Officers

Annual Conference

May 17–20, 2015

Portsmouth, NH

<http://www.nraao.org>

North Central Regional Association of Assessing Officers

Annual Conference

June 14–17, 2015

Wisconsin Dells, WI

<http://www.ncraao.org>

Virginia Association of Assessing Officers

Annual Conference

October 7–9, 2015

Virginia Beach, VA

<http://vaao.org/education/events-registration>

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

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Thomson Reuters—Attendee Package, Co-sponsor International Attendees Reception*

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E-Ring, Inc.—Conference Electronic Informational Displays
Walgreens—Networking Lunch*

Bronze Sponsors

*Almy, Gloudemans, Jacobs & Denne —Co-sponsor International Attendees Reception
CycloMedia Technology—Co-sponsor Representative, Chapter, and Affiliate Leaders Reception
Friends & Supporters of Kansas Night—Co-sponsor Attendee Appreciation Party and President's Hospitality
IAAO AMC-Associate Members Committee—Co-sponsor First Time Attendee Orientation, 80th Anniversary Events Sponsor
Marshall & Swift, Now Part of Corelogic—Monday Afternoon Networking Break
Massachusetts Association of Assessing Officers—Co-sponsor Representative, Chapter, and Affiliate Leaders Reception
O'Connor Consulting Inc.—Co-sponsor IAAO Professional Designees Reception
Preferred Tax Service—Co-sponsor Attendee Appreciation Party and President's Hospitality
Ryan, LLC —Co-sponsor First Time Attendee Orientation, Co-sponsor Tuesday Morning Networking Break
TEAM Consulting, LLC—Co-sponsor Attendee Appreciation Party and President's Hospitality
Walker West Longo LLP—Co-sponsor Representative, Chapter, and Affiliate Leaders Reception*

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*Duff & Phelps—Co-sponsor First Time Attendee Orientation
Patriot Properties Inc.
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IAAO 2014 AWARD WINNERS

Congratulations 2014 Award Recipients

Distinguished Assessment Jurisdiction Award

Saint Lucie County Property Appraiser's Office, Fort Pierce, Florida
Washington State Department of Revenue, Olympia, Washington

Public Information Program Award

Texas Comptroller of Public Accounts Property Tax Assistance Division
Deschutes County (Oregon) Assessor's Office

Member of the Year Award

Scott Teruya, AAS

Clifford B. Allen Most Valuable Member Award

Arthur Partridge

Bernard L. Barnard Outstanding Technical Essay Award

John Kilpatrick, Cliff Lipscomb, and Abigail Mooney

John C. Donehoo Essay Award

Paul Bidanset
Calvin Kent, Ph.D., AAS

John A. Zangerle Award

e-Focus Municipal Assessment & Taxation
Newsletter of Canada by CONvivio Communications

Outstanding Chapter/Affiliate Award

Northeastern Regional Association of Assessing Officers
Florida Chapter of IAAO

Instructor of the Year Award

Lisa Hobart, PPS

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

David Sanford, CAE

Distinguished Research and Development Award

Olha Krupa, Ph.D.

Professional Development Lifetime Achievement Award

Garth Thimgan, CAE

Harry Galkin Award

Lou Newman, RES

Rosalyn Johnston Award

Wayne Tenenbaum, Esq.

Kenneth J. McCarren Award

Tina Stone, PPS

Stacey Ford Outstanding IAAO Representative Award

Tina Stone, PPS

International Award

The Honorable Kenneth Wilkinson

IAAO Journalism Award

Ronald Hansen, Catherine Reagor, Michelle Ye Hee Lee, and
Rob O'Dell, Arizona Republic

Virginia Cup

Florida



Florida awards include the International Award to The Honorable Kenneth Wilkinson (right); the Outstanding Chapter/Affiliate Award to the Florida Chapter of IAAO; and the Virginia Cup Award to the state of Florida.



John C. Donehoo Essay Award, Calvin Kent, Ph.D., AAS



Kenneth J. McCarren Award and Stacey Ford Award, Tina Stone, PPS



Member of the Year, Scott Teruya, AAS



Clifford B. Allen Most Valuable Member Award, Arthur Partridge



Connie Fair, CEO of B.C. Assessment and eFocus Advisory Panel member, accepts the John A. Zangerle Award for e-Focus Municipal Assessment & Taxation, Newsletter by CONvivio Communications.



Distinguished Research and Development Award, Olha Krupa, Ph.D.



Public Information Program Award, Texas Comptroller of Public Accounts Property Tax Assistance Division, accepted by Rick Kuehler



Distinguished Assessment Jurisdiction Award, Saint Lucie County Property Appraiser's Office, Fort Pierce, Florida



Harry Galkin Award, Lou Newman, RES



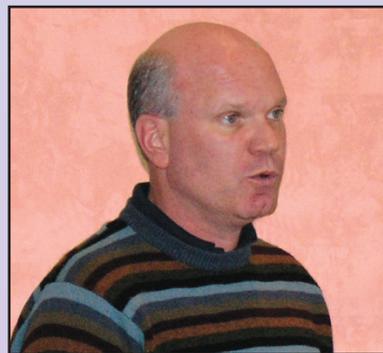
Donehoo Essay Award, Paul Bidanset



Outstanding Chapter/Affiliate Award, Northeastern Regional Association of Assessing Officers (NRAAO). Accepting the award (l to r) are William Ingalls, NRAAO President, and Raymond Beattie, Jr., NRAAO Past President.



Professional Development Lifetime Achievement Award, Garth Thimgan, CAE and Instructor of the Year Award, Lisa Hobart, PPS



Verne W. Pottorff, CAE, Professional Designee of the Year Award, David Sanford, CAE



Distinguished Assessment Jurisdiction Award, Washington State Department of Revenue. Accepting the award (l to r) are David Saavedra and Pete Levine.



Rosalyn Johnston Award, Wayne Tenenbaum, Esq.



Bernard L. Barnard Outstanding Technical Essay Award; accepting the award is Cliff Lipscomb.

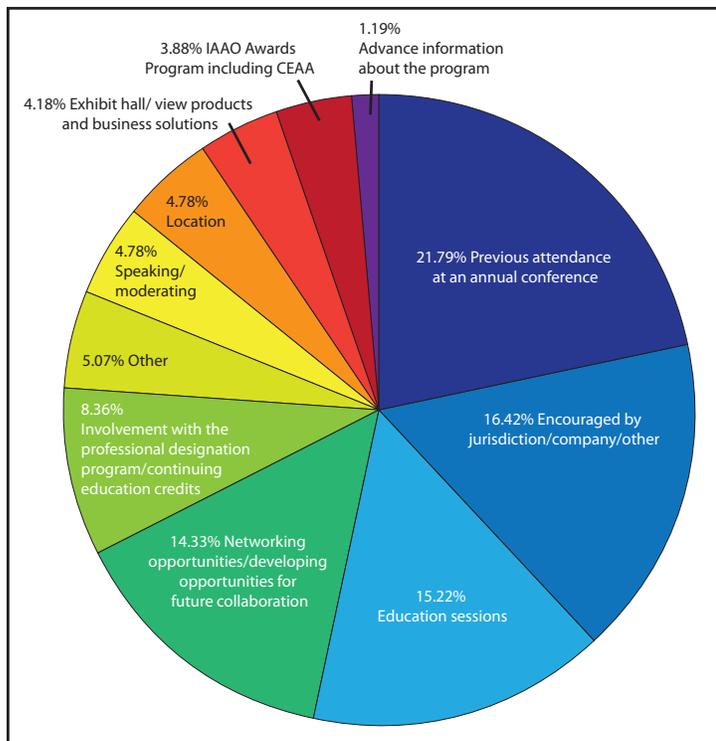
For a full description of the IAAO Annual Awards Program go to www.iaao.org/awards

Survey Snapshot—2014 IAAO Annual International Conference on Assessment Administration

The IAAO Annual Conference is generally recognized as one of the best opportunities to interact with fellow assessment professionals and explore new learning opportunities. The 2014 postconference survey results provide valuable information about what worked and what did not. It is used by the Conference Content Committee to evaluate future changes to programs and ensure that the conference continues to be a positive and valuable experience for attendees.

The 2014 postconference survey asked respondents what influenced them to attend the conference. The largest response (21.79 percent) indicated that previous attendance at the conference was the most influential factor. Following closely after that were encouragement by the attendee's jurisdiction or company (16.42 percent), education sessions (15.22 percent), and networking opportunities (14.33 percent). These results are no surprise as they have been the top four reasons for attending for many years.

Figure 1. Influences on attendance the Annual Conference



More than half of attendees were assessors/appraisers; other attendees came from a wide variety of related disciplines,

such as state and provincial oversight, tax collection, software and services providers, corporate tax management, academia, and independent consulting.

Almost 50 percent of survey respondents indicated that they were from jurisdictions with more than 100,000 parcels. Other attendees were fairly evenly distributed across the other parcel ranges (50,000–99,999 parcels, 20,000–49,999 parcels, and under 20,000 parcels) or did not work in jurisdictions.

Conference Satisfaction

- 93 percent of survey respondents were satisfied with the overall conference.
- 95 percent of survey respondents were satisfied with the exhibit hall.
- 92 percent of survey respondents who used the Cyber Lounge and Recharging Station were satisfied with it.
- 83 percent of survey respondents who used the mobile app/website were satisfied with it. (approximately half of all conference attendees used the mobile app.)
- 88 percent of survey respondents who used the free wireless internet access were satisfied with it.
- 89 percent of survey respondents who used the conference website were satisfied with it.

Activities and Events

- 78 percent of survey respondents who attended the Welcome Reception were satisfied with it.
- 93 percent of survey respondents who attended the Opening Ceremony were satisfied with it.
- 89 percent of survey respondents who attended the Awards Ceremony were satisfied with it.
- 91 percent of survey respondents who attended the Monday Attendee Appreciation Party were satisfied with it.
- 79 percent of survey respondents who attended the Associate Member Committee Auction were satisfied with it.
- 93 percent of survey respondents who attended the First Time Attendee Orientation were satisfied with it.

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The screenshot displays the Assessment Analyst software interface. On the left, a 'Property Editor' panel shows details for a property at 202 W VILLA TERESA DR, PHOENIX, AZ 85023. The current land value is \$16,000.00, and the current building value is \$67,000.00. The total assessed value is \$76,097.32. The property is classified as 'RESIDENTIAL'. The map view in the center shows the property and surrounding areas with colored overlays representing different assessment zones. On the right, a 'Summary' dashboard shows a 13-minute processing time, a value change of -\$11,694 (-\$35,072), and a 0.39% change. A pie chart shows the distribution of values, and a table below lists various assessment metrics.

Assigned To	Job Count	In Progress	Completed	Unassigned	% Complete	Average Cost
OK Assessment	27	27	0	0	0%	0%
Done Area	11	0	2	1	0%	9%
Done Area	57	55	2	0	0%	0%
Done Area	118	114	4	0	0%	0%
Unassigned	5	5	0	0	0%	0%
Unassigned	5	5	0	0	0%	0%
Done Area	238	232	6	0	0%	1%
Done Area	238	232	6	0	0%	0%
TOTAL	700	699	1	0	0%	13%

Assessment Analyst is a customizable solution that allows you to visualize and modify a variety of data simultaneously while automating many aspects of your workflow.

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Feeding People in Need during IAAO Annual Conference

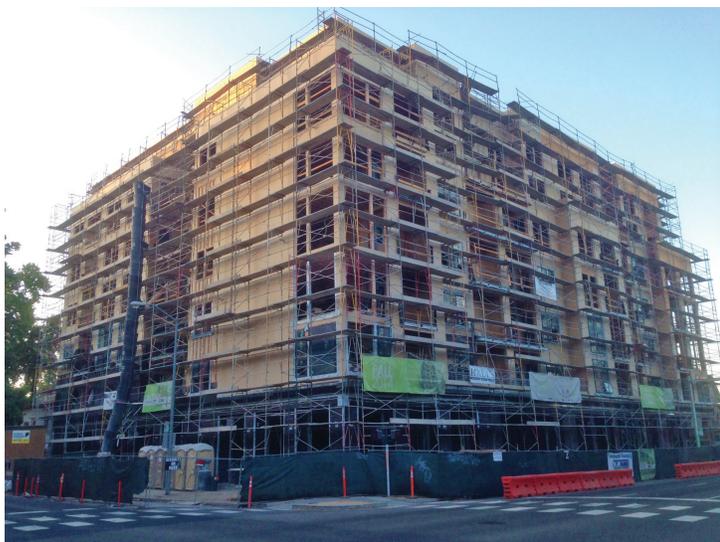
For Marshall & Swift/Boeckh employee Jim Siebers, August 24 is a day he will remember. Siebers was in Sacramento, California, for the IAAO Annual International Conference on Assessment Administration. He was scheduled to present a session, “Valuation of Challenging Buildings.”



Siebers, conducting a tour of challenging buildings in the Sacramento area.

The day began unusually when conference attendees were awoken in the early hours of the morning by tremors from an earthquake centered in nearby Napa Valley. This was the first quake Siebers had experienced. But it wasn't the quake that made the day memorable; it was an experience he had later that evening.

To kick off the beginning of the IAAO Conference, Marshall & Swift/Boeckh hosted its 19th Annual Customer Appreciation Party at an area restaurant. Several hundred attendees enjoyed an evening of food and camaraderie as



A LEED Platinum mixed-use development featured on a walking tour of buildings that are challenging to value.

they celebrated the conference and their relationship with an assessment industry partner.

As the evening drew to a close, Siebers noticed an abundance of leftover food. Not the type of person to waste anything, he asked the restaurant staff if he could bring the food to some homeless people he had seen earlier in a nearby park. After some convincing, the restaurant provided Siebers with four boxes that he filled with food. With food in hand, he returned to the park where he earlier saw the homeless men and women, but they were nowhere to be found.

A police car patrolling the park stopped to inquire what Siebers was doing, and after explaining his plans, the officers directed him to a nearby church where the homeless go at night. When he arrived, a dozen or so people were sleeping on the concrete steps of the church. Just as Siebers was quietly placing the food on the stairs, a man and woman woke up and noticed. Siebers explained that the food was for them.

“The look of gratitude in their eyes and the expression on their faces is something I will never forget as long as I live,” he said.

Within minutes, the other homeless people woke up and began to take notice. Siebers left before the food was consumed, but he knew it was the best thing he had done all day.



The Goodman Library was one of the challenging buildings on the tour.

A Conference 2014 Reflection

Melinda Fonda

What makes a conference fun, exciting, great, awesome, and memorable? For me it's the people I meet. I love catching up with old friends and meeting new ones. It is amazing how many things we have in common. This year I made several new friends from different parts of the world. Not only did we have assessment in common, one of my new acquaintances shared a mutual love of dance. We had a fun time sharing dance moves. I can hardly wait to hear more from her about her dance style and interests.

I sometimes think the bond we share at conferences happens so easily because of our crazy high-stress jobs. Conference brings us together to find answers to a pressing questions or perhaps a question we haven't even considered yet. There are so many times I have come across a problem and was able to say, "I know someone who can help me with that." I was able to pick up the phone and get the help I needed.

Another member I spoke with at the conference was there to accomplish a mission. He needed help expanding education in his state. Because I am chatty Kathy and believe strongly in networking, I was easily able to connect him with another member who recently went through similar issues. I was able to provide additional contact information for others who could help. The more we network and the more people we know, the easier it becomes to accomplish our goals.

This year was special to me because of the wonderful people I met at the conference. I had to leave the conference early because my dad was having serious surgery. During my shorter-than-usual conference trip, I realized how thoughtful, caring, and amazing my peers and fellow members really are.

Many of you asked about my situation, how the surgery went, and that you would keep my dad in your thoughts

and prayers. One friend shared a similar personal experience. Although his story brought tears to my eyes, it had a happy ending and was something that my dad and I needed to hear at the time.

When I got home I told my dad, "I think there are about 1,000 extra people praying for you." I received texts, e-mails, Facebook messages, and phone calls asking how my dad was doing. It's been a week and people are still asking. Thank you all for the kind words, thoughts, and prayers. My dad is now home and doing great.

The kind thoughts, prayers, and words came not only from members but also from staff. IAAO is blessed to have a staff who truly cares about its members. Their dedication goes beyond the work day. They really believe in the organization and want to provide the best of everything for members. I am impressed with their professionalism and commitment.

I am honored to be part of such an amazing "family." Yes, I said family. It's a term I learned from our incredible President Kim Lauffer. She defines it as, "when you are more than a friend but not blood related."

Melinda Fonda currently serves on the IAAO Executive Board. She has also served on the Paul V. Corusy Memorial Library Trust Committee and Chapter and Bylaws Special Committee and in various capacities for the Connecticut Association of Assessing Officers. She is heavily involved with the Connecticut Chapter of IAAO. She is the Tax Assessor for the Town of Stratford, Connecticut.



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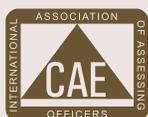
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IAAO Designees—Setting the Gold Standard In Professionalism

Wanda Musick Witthar



New designees pose with their designation certificates at the IAAO Annual Conference.



Among the 1,142 attendees at the IAAO Annual International Conference on Assessment Administration were 25 new IAAO professional designees, who were recognized for their achievements during the Closing Banquet. Participants in the designation ceremony were

- | | |
|-------------------------|-------------------------------|
| Garry Hammett, CAE, RES | Ronald Tidwell, III, RES, AAS |
| Susan Quiring, CAE, RES | Russell Tedrow, AAS |
| Amber Ackley, RES | James Clary, AAS |
| Alan Rapaport, RES | Randy Ward, AAS |
| Kenneth Hanney, RES | Paul Humble, RES, AAS |
| Pamela Lamb, RES | Kevin Campanaro, RES |
| Steve Weissman, RES | Keisha Hilstock, RES |
| Linda Phillips, AAS | Wade Taylor, CMS |
| Bradley Fowler, RES | Sherri Bentley, AAS |
| James Aprea, RES | Michael Piper, AAS |
| Marcy Martin, AAS | Mike Russo, RES |
| David Cornell, CAE | Augustine Aguilar, PPS |
| Rod Brevig, RES | |

It was a pleasure to see so many IAAO members and designees attending the annual conference.

One of the attendees, Susan Quiring, CAE, RES, sent the following comment after the conference:

How absolutely wonderful it was to meet and connect with people from all over the world, all with a common interest. I made some lifelong friends at this conference, and my husband and I enjoyed ourselves immensely. We took home some fabulous memories, and we feel extremely blessed for the opportunity to share in the 80th Anniversary of the IAAO. My hat's off to the Conference Committee, and hello to all my new friends who are reading this issue of Fair and Equitable!

Another attendee, Sherri Bentley, AAS, had this to say:

Changing budgets and changing times have made assessing in our county difficult. In our office, we strive to provide the best service possible, and we think we've done that. Were it not for the education and experience provided by IAAO and its instructors, this would not have been possible.

Opportunities like the Annual Conference provide challenging paradigms, introducing ourselves to the newest technologies, and discussing solutions with our peers

allows me to bring that experience back to my office and the people I serve.

I am deeply grateful for the experience of attending the conference and the hard work of IAAO and Local Host Committee that made the conference a success.

In 1990, the Virginia Association of Assessing Officers challenged other states and provinces to increase the number of designees in their state or province 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 IAAO Professional Designation Program completed another very successful year with the 2014 Virginia Cup competition totaling 64 new designees. This sets a record for the number of new designees in one year since IAAO moved its headquarters to Kansas City in June 2005.

The 2014 Virginia Cup was presented to Florida, with 19 new designees, during the Awards Luncheon. Mississippi and Virginia tied for second place with seven new designees each.

Overall, the beautiful city of Sacramento, California, provided a wonderful venue for the conference and the recognition of new designees. The weather was cooperative with warm days and cool evenings, making it an enjoyable experience for all.

Many thanks to the Local Host Committee and volunteers, who helped make the conference happen by being so helpful, friendly, and energetic!

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

FOUNDATION NEWS

Valuation Issues in Separating Tangible and Intangible Assets Roundtable

October 2, 2014 • Washington, DC

The Appraisal Practices Board (APB) distributed a concept paper in September 2013 on Valuation Issues in Separating Tangible and Intangible Assets in appraisal assignments.

The Appraisal Foundation is conducting a roundtable to discuss Valuation Issues in Separating Tangible and Intangible Assets where you can provide feedback on the methods and techniques used in the valuation of real estate that includes personal property and/or business value.

Thursday, October 2, 2014

1:00 pm– 5:00 pm

Loews Madison Hotel

1177 15th Street NW

Washington, DC 20005

If you plan to attend the meeting, contact Staci Steward, Practices Board Administrator at 202-624-3052 or via e-mail at staci@appraisalfoundation.org.

You can reserve a room with the Loews Madison Hotel by contacting them directly at 800-424-8577. Note that The Appraisal Foundation no longer reserves room blocks for meeting attendees. Attendees are responsible for making their own lodging arrangements.

In an effort to "go green," The Appraisal Foundation (TAF) will post all meeting materials on its website approximately two weeks prior to the meeting. Registered participants may print their own copies if desired. Please do not rely on TAF to provide printed copies of meeting materials.

IAAO Conferences, Seminars, and Meetings

Event	Location	Dates
Leadership Days	Kansas City, Missouri	November 14–15, 2014
35th Annual IAAO Legal Seminar	Chicago, Illinois	December 11–12, 2014
19th Annual GIS/CAMA Technologies Conference	Oklahoma City, Oklahoma	March 2–5, 2015
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018
IAAO 85th Annual International Conference on Assessment Administration	Niagara Falls, Ontario, Canada	September 8–11, 2019

FROM THE PRESIDENT *(continued from page 2)*

the emphasis on research as a fundamental tenet of IAAO, as reflected in its mission statement:

The mission of IAAO is to promote innovation and excellence in property appraisal, assessment administration, and property tax policy through professional development, education, research and technical assistance.

The research function, however, has not been completely lacking over the past decade and a half. IAAO has conducted and published significant research and survey findings under the auspices of a number of volunteer committees, staff, and individual members. The formalization of the research function simply serves to further enhance these capabilities. I look forward to the next several years as IAAO continues to build its staff and develop its role as a leader in mass appraisal.

The IAAO Executive Board met October 17–18 in White Plains, New York, for its final in-person meeting of 2014. I will report further on that meeting in the December issue of *Fair & Equitable*.

Fall Leadership Days will be held November 13–15 in Kansas City. Based on the agendas, IAAO committees will be very busy meeting and considering numerous important initiatives. If you have never served on a committee, I encourage you to consider participating. Serving on a committee helps to build leadership skills and to strengthen involvement in the assessment community. If you are interested, please



IAAO Vice-President William (Pete) Rodda visits with Arizona Chapter of IAAO representatives at the the Arizona State Tax Conference. Pictured (l to r) AZIAAO Past President Christa Federico, AZIAAO President Tironda Dixon, IAAO Vice-President William (Pete) Rodda, IAAO Region 1 Representative and Executive Board Member Tim Boncoskey.



Attendees at the Iowa State Association of Assessors (ISAA) Annual Fall School and Conference take a break to read F&E. (front row) Amy Vermillion; Amy Rasmussen, RES, AAS; Ken Voss, CAE; Kim Lauffer, RES; Paul Humble, RES, AAS; Denny Baldridge. (back row) Carissa Lehman; John Deegan; Dana Naumann, RES, AAS; Gary VanderWerf; Shari Plagge.

send an e-mail message to President-Elect Martin Marshall, presidentelect@iaao.org, and let him know the committees you are interested in.

I would like to express my appreciation to members for their patience as IAAO moves forward on this pathway of change. These are exciting times for the organization and the assessment profession. With the assistance of the Executive Board, I hope to continue to guide IAAO through this transition into a bright future for the generations of mass appraisal professionals to come. Thank you!

Kim Lauffer

At right is a photo from the Closing Banquet at the Annual Conference. The photo shows the 80th anniversary cake and commemorative glasses that were made available at the closing event. The photo was submitted by Min-Kyung Oh, who works as an appraiser for the Pacific Appraisal Co., Ltd, in Seoul, Republic of Korea.



General Discussion List— Statewide Mass Appraisal Certification

Q. Jeff Law, Phoenix, AZ

Greetings all, here in Arizona we have a training and certification team that works out of the Department of Revenue, which is required to train and certify all appraisers from the 15 different counties. We start with a Level 1 Certification and for any that would like to advance further we offer a Level 2 Certification series. My question is: "Which states have a similar process for certifying or licensing the appraisers in their state for ad valorem valuations?" I am looking for any other states that have a centralized educational training program. Thank you all for your help!

A. Allan Booth, Newport, RI

The State of Connecticut has a program of certifications for people employed in the revaluation field. Other New England states have certification programs for assessors and assessment personnel. All are independent of state certification of real estate appraisers.

A. Peter Weissenfluh, Milwaukee, WI

Wisconsin also has an assessor certification program which is independent of state certification for appraisers.

A. Steve Weissman, RES, West Palm Beach, FL

In Florida we don't have any licensing for property appraisers. We do have a certification program leading to the CFE (Certified Florida Evaluator). You need 2 years with a property appraiser's office as well as 3 classes consisting of IAAO 101 and 102 (or equivalents) and 2 electives (300 required in most cases). The CFE is only valid while employed by a property appraiser's office.

A. Ronald Brown, Anchorage, AK

In Alaska we do not have a training and certification program that is mandated or sponsored by the state. We do have our own voluntary certification program which is sponsored and maintained by the

Alaska Association of Assessing Officers. We provide IAAO training and training that is developed in-state. We also try to provide our own in-state instructors whenever possible. Funding for our certification and training is provided by dues.

A. Cheryl Williams, South El Monte, CA

California has a certification process specifically for appraisers who value property for property tax purposes. It is administered by the California State Board of Equalization (BOE). The BOE reviews a candidate's education and experience, administers a qualifying examination for permanent certification, and then requires annual continuing education hours. There is both the basic certificate which requires 24 hours of continuing education annually and an advanced certificate, which requires only 12 hours of continuing education. To obtain the advanced certificate, you must have 3 years of experience as an appraiser with a permanent appraiser certificate and have completed the required educational courses prescribed by the BOE. Further information about California's certification requirements may be found on their website at www.boe.ca.gov/. They are found in Property Tax Rules 281–284.

A. Kevin Ternes, CAE, Minot, ND

North Dakota full time or city and county assessors are trained by a program overseen by a state agency. Part time or rural assessors are trained by that corresponding county assessor.

A. Faye Tate, Little Rock, AR

Arkansas has a program. You can view the document at [see original AssessorNET post for link]. Look under the category: Forms (M-2 Training and Certification Program).

A. Sam McPherson, Nashville, TN

Tennessee's assessment certification program is administered by the Division of Property Assessments in the State Comptroller of the Treasury Office under rules established by the State Board of Equalization. It offers five levels, with each calling for completion of certain IAAO courses or achievement of an IAAO professional designation. Details: [see original AssessorNET

post for link]. Note that there also are continuing education requirements and a monetary incentive program for those achieving state certification or IAAO designation.

A. David Jackson, AAS, Yonkers, NY

New York State has an assessor certification program. Go to [see original AssessorNET post for link] for details.

A. Marsha Standish, Stonington, CT

Attached are the certification documents for the State of Connecticut and the link to the state revaluation certification documents. [See original AssessorNET post for link]

A. Ginny Whipple, AAS, Greensburg, IN

In Indiana we have 3 levels of certification for assessors which is separate from appraisers. They all require 45 hours of CE over 2 years. The 3rd level requires IAAO 101, 102, 300, 400 and USPAP.

A. David Harper, Topeka, KS

Kansas has a certification/qualification procedure for county appraisers. The state maintains a list of eligible Kansas county appraisers. Requirements include: 3 years mass appraisal experience; successful completion of a written examination as adopted and administered by the director of the Division of Property Valuation; hold one of three designations/certifications: General Certified Appraiser with the Kansas Real Estate Board, Registered Mass Appraiser Designation with the Kansas Department of Revenue, RES or CAE designation with IAAO. We also have a centralized education training program per statute, "The director of property valuation shall be required to conduct training courses annually for the purpose of training appraisal candidates." Our program is operated in a joint effort with the Kansas County Appraisers Association.

A. Lisa Finch, Mecosta, MI

Here is a link to the Michigan Department of Treasury site that oversees property tax assessors and certification levels. [See original AssessorNET post for link]

BY LOCATION

ALABAMA

600—Principles & Techniques of Cadastral Mapping

Montgomery, December 1–5, 2014

102—Income Approach to Valuation

Montgomery, February 23–27, 2015

112—Income Approach to Valuation II

Hoover, May 11–15, 2015

331—Mass Appraisal Practices & Procedures

Montgomery, June 15–19, 2015

101—Fundamentals of Real Property Appraisal

Montgomery, September 21–25, 2015

The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Hefflin 334/844-4782 or register at www.auburn.edu/propertytax

ARKANSAS

300—Fundamentals of Mass Appraisal

Little Rock, November 17–21, 2014

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

FLORIDA

101—Fundamentals of Real Property Appraisal

Lake Mary, December 8–12, 2014

300—Fundamentals of Mass Appraisal

Lake Mary, December 8–12, 2014

600—Principles & Techniques of Cadastral Mapping

Lake Mary, December 8–12, 2014

102—Income Approach to Valuation

Tallahassee, March 9–13, 2015

201—Appraisal of Land

Tallahassee, March 9–13, 2015

The FL Department of Revenue, Property Tax Oversight sponsor the offerings listed above. For more details, contact Meghan Miller (727) 588-6856 or via e-mail—millerm@dor.state.fl.us or <http://dor.myflorida.com/dor/property/training>.

GEORGIA

400—Assessment Administration

Marietta, January 26–30, 2015

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

ILLINOIS

600—Principles & Techniques of Cadastral Mapping

Arlington Heights, April 20–24, 2015

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

INDIANA

400—Assessment Administration

Indianapolis, December 1–5, 2014

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

IOWA

101—Fundamentals of Real Property Appraisal

Clive, January 19–23, 2015

102—Income Approach to Valuation

Clive, January 19–23, 2015

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

KANSAS

402—Tax Policy

Wichita, July 27–31, 2015

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

MINNESOTA

102—Income Approach to Valuation

Plymouth, November 17–21, 2014

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

MISSISSIPPI

102—Income Approach to Valuation

Starkville, May 11–15, 2015

400—Assessment Administration

Starkville, June 8–12, 2015

The Mississippi State University Extension Center sponsors the offerings listed above. For more details, contact Jason Camp 662/325-3141

NORTH CAROLINA

300—Fundamentals of Mass Appraisal

Chapel Hill, January 26–30, 2015

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

TENNESSEE

201—Appraisal of Land

Brentwood, November 17–21, 2014

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

TEXAS

300—Fundamentals of Mass Appraisal

Austin, November 17–21, 2014

102—Income Approach to Valuation,
Austin, December 8–12, 2014

112—Income Approach to Valuation II
Houston, December 8–12, 2014

311—Residential Modeling Concepts
Austin, January 5–9, 2015

112—Income Approach to Valuation II
Austin, January 12–16, 2015

312—Commercial/Industrial Modeling Concepts
Austin, January 12–16, 2015

500—Assessment of Personal Property
Austin, January 12–16, 2015

201—Appraisal of Land
Austin, February 9–13, 2015

171—IAAO Standards
Houston, February 23, 2015

311—Residential Modeling Concepts
Houston, March 2–6, 2015

151—National USPAP
Austin, October 5–6, 2015

151—National USPAP
Houston, October 7–8, 2015

157—The Appraisal Uses of Excel Software
Houston, October 7–8, 2015

191—National USPAP
Houston, October 9, 2015

851—RES Case Study Review
Austin, November 16–18, 2015

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

101—Fundamentals of Real Property Appraisal
El Paso, December 1–5, 2014

The El Paso Central Appraisal District sponsors the offering listed above. For more details, contact Jewel Reinhardt 915/780-2015.

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

December 1–5, 2014, Texas (El Paso)

December 8–12, 2014, Florida (Lake Mary)

January 19–23, 2015, Iowa (Clive)

September 21–25, 2015, Alabama (Montgomery)

Course 102—Income Approach to Valuation

November 17–21, 2014, Minnesota (Plymouth)

December 8–12, 2014, Texas (Austin)

January 19–23, 2015, Iowa (Clive)

February 23–27, 2015, Alabama (Montgomery)

March 9–13, 2015, Florida (Tallahassee)

May 11–15, 2015, Mississippi (Starkville)

Course 112—Income Approach to Valuation II

December 8–12, 2014, Texas (Houston)

January 12–16, 2015, Texas (Austin)

May 11–15, 2015, Alabama (Hoover)

Workshop 151—National USPAP

October 5–6, 2015, Texas (Austin)

October 7–8, 2015, Texas (Houston)

October 9, 2015, Texas (Houston)

Workshop 157—The Appraisal Uses of Excel Software

October 7–8, 2015, Texas (Houston)

Workshop 171—IAAO Standards

February 23, 2015, Texas (Houston)

Course 201—Appraisal of Land

November 17–21, 2014, Tennessee (Brentwood)

February 9–13, 2015, Texas (Austin)

March 9–13, 2015, Florida (Tallahassee)

Course 300—Fundamentals of Mass Appraisal

November 17–21, 2014, Texas (Austin)

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

December 8–12, 2014, Florida (Lake Mary)

January 26–30, 2015, North Carolina (Chapel Hill)

Course 311—Residential Modeling Concepts

January 5–9, 2015, Texas (Austin)

March 2–6, 2015, Texas (Houston)

Course 312—Commercial/Industrial Modeling Concepts

January 12–16, 2015, Texas (Austin)

Course 331—Mass Appraisal Practices and Procedures

June 15–19, 2015, Alabama (Montgomery)

Course 400—Assessment Administration

December 1–5, 2014, Indiana (Indianapolis)

January 26–30, 2015, Georgia (Marietta)

June 8–12, 2015, Mississippi (Starkville)

Course 402—Tax Policy

July 27–31, 2015, Kansas (Wichita)

Course 500—Assessment of Personal Property

January 12–16, 2015, Texas (Austin)

Course 600—Principles & Techniques of Cadastral Mapping

December 1–5, 2014, Alabama (Montgomery)

December 8–12, 2014, Florida (Lake Mary)

April 20–24, 2015, Illinois (Arlington Heights)

Workshop 851—RES Case Study Review

November 16–18, 2015, Texas (Austin)



Pictured are attendees at the 2014 Instructors' Training Workshop held prior to the 80th Annual International Conference on Assessment Administration in Sacramento, California. Front row (l to r): ITW Instructor Garth Thimgan, CAE; Kevin Campanaro, RES (FL); Jim Overton (FL); James Itoh (HI); Carlos Santiago (PR); ITW Instructor Pat Alesandrini, CAE; Jean Spiegel (IAAO staff). Back row (l to r), Stuart Peterson (HI); Jeff Law (AZ); Scott Russell (FL); Nik Nikkinen, AAS; (FL), Mark Patterson, CAE (IA); Aron Kubo (HI); ITW Instructor Robert Reardon, CAE; Alan Lemaster (member of Instructor Relations Subcommittee).

NEW MEMBERS

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

Kansas

Trecia McDowell

Massachusetts

Daniel R. Lane

Michigan

Treena Chick

North Carolina

Kimberly W. Bailey

Oklahoma

Patrick Milton

Oregon

Whitney Summerer

Sonia Singh

Anthony Body

Rhode Island

Dan Ducharme

South Africa

Christopher K. Gavor

Utah

Barbara J. Simper

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

Visit IAAO.org to see the most recent membership opportunities.

MEMBER ANNIVERSARIES

5 Years

Brian Beebe, Hood River County, Hood River, OR
Michelle L. Cardenas, Atascosa County Appraisal District, Poteet, TX
Barbara D. Esters, Chicot County, Dermott, AR
Jonathan D. Garner, City of Hampton Assessor's Office, Hampton, VA
Christine Hackley, Culpeper County, Culpeper, VA
Mindy F. Harting, Norton County, Norton, KS
Thomas J. Healy, West Deerfield Township, Deerfield, IL
Francis Robert Janowski, Sarasota County Property Appraiser, Sarasota, FL
Jennifer Jones, Whitfield County, Dalton, GA
Robert A. Keeler, Knox County, Knoxville, TN
Corinne Krikstan, SC&H Group, LLC, Sparks, MD
Lisa V. Kurzy, Montgomery Central Appraisal District, Conroe, TX
Sally M. Lackey, Catawba County, Newton, NC
Curt E. Lebel, City of Gardiner, Gardiner, ME
Sandy Martin, Mecklenburg County, Charlotte, NC
Sita Nanthavong, CMS, Washington County Assessor's Office, Fayetteville, AR
Renae T. Neilson, Rio Blanco County, Meeker, CO
Oliver Prusina, Manitoba Municipal Government, Morden, MB, Canada
Kristi Queen, Whitfield County, Dalton, GA
Wade Rainey, TA Associates, West Paris, ME
Ravinder Singh Rawat, Webb County Appraisal District, Laredo, TX
Emily C. Rose-Powell, Harris County Appraisal District, Houston, TX
Brian Scully, Silver Oak Advisors LLC, Atlanta, GA
Alex Stephens, Hardin County Appraisal District, Kountze, TX
Monty A. Toliver, Wichita Appraisal District, Wichita Falls, TX
Darlene J. Vigil, Taos County, Taos, NM
Lindsay P. West, Washington County Assessor's Office, Fayetteville, AR
Susan E. Westervelt, Cowlitz County, Longview, WA

10 Years

Celeste Florek, Middlesex County Board Taxation, New Brunswick, NJ
Steve C. Jones, Santa Rosa County, Milton, FL
Leo M. Marsh, PPS, Henrico County Revenue Division, Richmond, VA
Neil F. Nikkinen, AAS, Orange County Property Appraiser's Office, Ocala, FL

Lois E. Schlegel, Pottawatomie County Appraiser's Office, Westmoreland, KS
Barry J. Southers, Jr., Santa Rosa County Property Appraiser's Office, Milton, FL
Robert L. Wagner, Polk County, Crookston, MN

15 Years

Bridget A. Affeldt, Prince William County, Real Estate Assessments, Woodbridge, VA
Reid Duford, City of Midland, Midland, MI
Jay Franklin, Tompkins County, Ithaca, NY
Webster J. Guillory, Orange County Assessor's Office, Santa Ana, CA
Edward L. Hughes, Beaufort County Assessor's Office, Beaufort, SC
Mick Majidi, Prince William County, Real Estate Assessments, Woodbridge, VA
Jonathan Ponader, General Electric Company, Fort Myers, FL
David A Ryals, Boundary County, Bonners Ferry, ID
Jerry Wayne Vest, RES, Moore County Tax Department, Carthage, NC

20 Years

Stephen T. Bonner, Arapahoe County, Littleton, CO
Paul M. Cussen, National Bureau of Property Administration, Chicago, IL
Annie W. Grant, Monmouth County Board of Taxation, Long Branch, NJ
Peggy L. Nolde, CAE, Genesee County Equalization Department, Grand Blanc, MI
Lawrence G Quinn, Town of Arcadia, Newark, NY

25 Years

RoseMary Baumann, Citrus County Property Appraiser's Office, Inverness, FL
Eric W. Coakley, Lancaster, OH
Robert J DeWitte, Masco Corporation, Troy, MI

P. Timothy Eichenberg, New Mexico Property Tax, Albuquerque, NM
Mark M. McKee, Municipality of Anchorage, Anchorage, AK
Joan M Oros, Town of New Fairfield, Coventry, CT
Marri K. Renne, CAE, Ramsey County, Nisswa, MN

30 Years

Christine A. Barta, Town of North Branford, North Branford, CT
Francis M. Conti, Town of South Hadley, South Hadley, MA
Linda P. Fallesen, Humboldt County Assessor's Office, Dakota City, IA
Paul M. Flynn, Tyler Technologies, Inc., New Smyrna Beach, FL
Francis Klein, Cass County Government, Fargo, ND
James E Mallory, Oklahoma County Assessor's Office, Oklahoma City, OK
Ronald D. McKissick, Virginia State Corp Public Service Taxation, Richmond, VA
Randy C. Passaniti, Caddo Parish Assessor's Office, Shreveport, LA
Timothy D Smith, Oklahoma County Assessor's Office, Oklahoma City, OK
Jerry B. Ward, Property Tax Associates, Inc, Ridgeland, MS
David L. Wills, Tennessee Division of Property Assessments, Knoxville, TN

35 Years

Arnie Andreesen, Jones County, Anamosa, IA
John K Boyer, Fraser Stryker PC LLO, Omaha, NE

45 Years

William S. Carman, CAE, Franklin, TN

50 Years

Thomas D. Dittmer, CAE, Alexandria, VA

Election Reminder

Vote for Executive Board Candidates in the 2014 Election, November 1-30

Regular members of IAAO in good standing as of October 1, 2014 may vote in the 2014 election of the 2015 Executive Board. A paper ballot was mailed at the end of October and Regular members were sent an email with voting credentials on November 1.



Tiffany Gibbons Marsh, Commercial Appraiser for Shelby County, Tennessee, reads *F&E* in the Caracol Mayan Ruins in the Cayo District of Belize. Above, Tiffany is in front of a Water Lily Serpent Mask at one of the temples. The ruins of Caracol were discovered in 1936. Because of its remote location near the border of Guatemala, excavation of the ruins has been difficult. Traveling with a military convoy to and from the site is essential for safety.

At right, Tiffany is on the third level of the Caana, the largest structure in Caracol. At 144 feet, it is the tallest man-made structure in Belize. Caana means “Sky Palace” in Mayan. This central acropolis contained four palace compounds and three religious structures, as well as tombs. The buildings at Caracol were last inhabited over 1,400 years ago.



IAAO EXECUTIVE DIRECTOR

International Association of Assessing Officers (IAAO)
Kansas City, Missouri

IAAO Background

The International Association of Assessing Officers (IAAO) is a nonprofit educational and research membership organization dedicated to improving the understanding of property tax issues. Founded in 1934, it now has more than 7,000 members worldwide from governmental, business, and academic communities. The association's objectives are to:

- Improve the standards of assessment practice.
- Educate those engaged in assessment practice.
- Recognize professionalism through a professional designation program.
- Evaluate the standards of personnel requirements in assessment offices.
- Educate the general public in matters relating to assessment practice.
- Engage in research and to publish the results of studies in assessment administration and the taxation of property.
- Provide a clearinghouse for the collection and distribution of useful information relating to assessment practices.
- Cooperate with public and private agencies interested in improving assessment administration.
- Promote uniformity and equity in the administration of the property tax.

The *mission* of IAAO is to promote innovation and excellence in property appraisal, assessment administration, and property tax policy through professional development, education, research, and technical assistance. The vision of IAAO is to be the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy.

The IAAO has a current annual budget of \$4 million, 23 full-time employees, and headquarters in Kansas City, Missouri, at 314 West 10th Street. The current programs include:

- Education—Courses, workshops, and seminars in appraisal, assessment administration, policy and legal issues, property tax laws, and special advanced topics.
- Professional designations—The IAAO confers five internationally recognized professional designations.
- Information Services—including assessment Standards development and the IAAO library, plus an inquiry answering service and technical assistance and consulting services.

Position Responsibilities

The Executive Director provides leadership toward the achievement of the IAAO's philosophy, mission, strategy and annual goals and objectives and is responsible for the general, day-to-day administration of the affairs of the IAAO. The Executive Director reports to and works with the Executive Board in developing strategies which support the mission of the IAAO, developing and

implementing the strategic goals and objectives of the IAAO, and enabling the Board to effectively fulfill its governance function.

Primary Duties and Responsibilities include:

Leadership

- Participate with the Executive Board in developing a vision and strategic plan to guide the association
- Identify, assess, and inform the Executive Board of internal and external issues that affect the association
- Foster effective team work between the Board, the Executive Director and the staff
- Represent the association to the public

Operational Planning and Management

- Ensure the operation of IAAO meets or exceeds the expectations of its members
- Oversee the efficient and effective day-to-day operation of the association
- Draft policies for the approval of the Board and prepare procedures to implement the associational policies
- Provide administrative support to the Board

Program Planning and Management

- Oversee the planning, implementation and evaluation of the association's programs and services to ensure programs and services offered by the association contribute to the association's mission and reflect the priorities of the Board
- Expand membership through innovative outreach initiatives

Human Resources Planning and Management

- Determine staffing requirements for organizational management and program delivery
- Recruit, interview and select qualified staff that have the right technical and personal abilities to help further the association's mission
- Establish a positive, healthy, and safe work environment; oversee the implementation of the human resources policies, procedures and practices including a performance management process; ensure appropriate training.
- Ensure a motivated and capable staff in a positive work environment.
- Coach, mentor and discipline staff as necessary using appropriate techniques.

Financial Planning and Management

- The Executive Director also serves as the Secretary-Treasurer of the Association and in this role annually prepares a budget for the Association for review and approval by the Executive Board.
- Responsible for expenditures according to the budget and accounting for any monies of the Association through sound

accounting records and procedures; prepares financial statements in such form and in accordance with such procedure as may be required by the Executive Board.

- Evaluate and implement sound risk management policies

Communications

- Communicate with stakeholders to keep them informed of the work of the association
- Assure that IAAO and its mission, programs, products and services are consistently presented in a strong, positive image internally, to the membership at large, and to the public.
- Ensure internal and external transparency
- Embrace technological advancements to further the mission of the association

Professional Qualifications and Personal Attributes:

- Bachelor's Degree required; advanced degree such as an MBA and/or a designation such as Certified Association Executive preferred.
- Five or more years progressive management experience, preferably in a membership based non-profit association with a focus on professional education and designation programs.
- Additional desirable professional experience:
 - Demonstrated ability to monitor and sustain sound financial performance
 - Leading a national or international association
 - Proven success working with a senior leadership team and with a Board of Directors, with the ability to cultivate board member relationships.
 - Real estate or property assessment.
- Strong organizational abilities, including planning, delegating, program development, task facilitation, without micro-managing key managers.
- Ability to envision and convey the organization's strategic future to the staff, board, volunteers, and donors (Mission driven and within objectives of Strategic Plan)
- Transparent and high integrity leadership qualities.
- Personnel management experience, including human resource practices and compensation / benefits administration, and the ability to demonstrate appreciation for staff, solicit and incorporate their input.

Special Requirements:

- Executive Director usually works in an office environment, but the mission of the organization requires overnight travel on a regular basis. As much as 30% of the Executive Director's schedule may be dedicated to out of town travel.
- Executive Director works a standard work week, but additionally will often work evening, weekends, and extended hours to accommodate activities such as Board meetings and representing the organization.

Application

Send resumes to:

iaaoresumes@gmail.com.

The closing date for receipt of applications is December 1, 2014.

COMMERCIAL APPRAISER

Olmsted County, Rochester, Minnesota

Salary: \$25.24–\$40.01 hourly

Job Type: Regular Full-Time

Location: Government Center, 151 4th St. SE,

Hours of Work: Mon-Fri; 8am-5pm

Union: Employee Association

Job Requirements

Bachelor's degree from an accredited college in real estate or related field and Certification as a Minnesota Assessor (CMA), OR Certification as a General Real Property Appraiser from the Minnesota Department of Commerce or equivalent licensing agency, AND

Three (3) years of progressively responsible appraisal/assessment experience, AND

The ability to obtain the CMA and income qualification within 12 months of hire

REQUIRED SPECIAL QUALIFICATIONS:

Must obtain an Accredited Minnesota Assessor (AMA) license from the Minnesota State Board of Assessors within two (2) years of hire; preference given for certification as Senior Accredited Minnesota Assessor (SAMA).

DESIRABLE QUALIFICATIONS:

Designation as an IAAO Assessment Administration Specialist (AAS), Certified Assessment Evaluator (CAE, Cadastral Mapping Specialist (CMS), Personal Property Specialist (PPS), and/or Residential Evaluation Specialist (RES); or appraisal designation (MAI, SRPA, SRA, RM) from the Appraisal Institute desirable.

Individuals required to use County vehicles and equipment must have a valid driver's license and be free of any major traffic violations for the last three (3) years.

Nature of Work:

Under limited supervision, performs work of considerable difficulty in appraising income-producing properties, including complex commercial, industrial, multifamily developments, and special use properties for tax assessment purposes. Duties include performing field inspections on all property types (mostly income-producing), analyzing applicable real estate sales transactions, applying accurate sales data in the valuation process, responding to taxpayer concerns about property valuation and classification, acting as a mentor/advisor to other appraisers, and representing Olmsted County at local and County boards of appeal and equalization, as well as, Tax Court.

(continued)

Examples of Work:

- Appraises commercial, industrial, apartment, complex special purpose, public utility or other property using mass appraisal statistical modeling techniques, direct capitalization and/or discounted cash flow analysis
- Responds to complex or difficult questions and concerns from taxpayers, attorneys and tax representatives regarding the assessment process, property valuation, classification and tax calculations
- Conducts market research by gathering data including actual income and expense rates, occupancy levels, rental rates and capitalization rates to determine potential market performance of income producing properties
- Verifies and compiles data on all transactions of assigned properties. Verifies sales by interviewing buyers, sellers, and operators of real estate to determine their validity for inclusion in the Department of Revenue annual sales ratio study
- Works with other appraisers on appropriate application of appraisal/assessing techniques, and provide work direction to others
- Investigates and reviews requests for reduction of assessed valuation or change in classification. Complete review appraisals including Market and Income Proformas
- Oversees appeal processes and presents on behalf of the County before local and County boards of appeal and equalization; prepares cases and testifies in Tax Court
- Responsible for the litigation of tax court petitions. Handles all aspects of commercial, industrial, apartment, and special purpose property tax petitions including: reviewing compliance with income data disclosure, negotiating fair settlements with tax attorneys, preparing narrative appraisals, and defending values through testimony in Minnesota State Tax Court
- Maintains a complete record of each complex property. Inspect land, existing and newly constructed properties to gather physical building attributes and characteristics
- Provides information, prepares property splits, map descriptions and participates in requests for application forms

Knowledge, Skills and Abilities Required:

- Thorough knowledge of the laws, principles, methods and techniques of property appraisal
- Knowledge of the statistical methodologies involved in the mass appraisal of commercial, industrial, apartment and special use properties, as well as, the State mandated guidelines monitoring the overall level of assessment
- Ability to analyze factors which influence the value of property and to exercise sound judgment in determining property values
- Ability to guide and review the work of other property appraisers
- Ability to implement appraisal techniques with mass appraisal modeling to establish annual market valuations of all commercial, industrial, apartment and special use properties

- Ability to perform complex, difficult and controversial property appraisal and assessment duties in an independent, effective manner
- Ability to establish and maintain effective working relationships with real estate professionals, attorneys, local officials, other employees and the public
- Ability to communicate effectively both orally and in writing

In compliance w/the Americans w/Disabilities Act the following represents the Physical/Environmental Demands: This position requires a majority of time standing and walking, sometimes on rough and uneven terrain. Objects to be lifted or carried are rarely more than 20 pounds. Often required to climb stairs. Some time is spent on a computer doing typing and data entry. Audio, visual and verbal functions are vital aspects of this position, which deals with the public. The majority of the workday is spent outdoors with some exposure to dust, fumes, noise, extreme heat as well as extreme cold. Persons with disabilities: The above is a general listing of job duties. Essential and non-essential functions may vary by individual position. Reasonable accommodations may be available for both essential and non-essential job duties.

To apply, contact William Mark Krupski, krupski.mark@co.olmsted.mn.us, (507) 328-7663

DIVISION ADMINISTRATOR

Arkansas Assessment Coordination Department,
Little Rock, Arkansas

Supervises all levels of field auditing in all 75 Arkansas counties. Knowledge of the Ad Valorem tax process. Level 4 Senior Appraiser in the Arkansas Training and Designation Program or equivalent. IAAO Designation helpful but not required. Communicates on a daily basis with elected officials and appraisal contractors. Organization and communication skills a must.

Job Type: Full-Time

Minimum Education: High School Diploma/Equivalent

Minimum Experience: 5 to 7 Years

Required Travel: 10 to 25 percent

Salary Range: \$41,000 to \$53,000 annually

For more information call Debbie Asbury at 501-324-9100.

PROPERTY APPRAISER I/II

Clark County Assessor's Office, Las Vegas, Nevada

Clark County, Nevada, will be accepting applications for the position of Property Appraiser I/II. This position appraises industrial, commercial, residential, and/or other real or personal property for taxation purposes.

Salary \$45,156.80–\$75,545.60

For complete job information visit http://www.clarkcountynv.gov/Depts/human_resources/Pages/JobDescriptions.aspx

The position will be posted early November, 2014. Clark County application and supplemental assessment are required. Apply online at www.clarkcountynv.gov and complete the required profile application and supplemental assessment.

Clark County Human Resources, 500 S. Grand Central Parkway, 3rd Floor, Las Vegas, NV 89155 (702) 455-4565. EOE

Sacramento Conference Celebrates 80th Anniversary

The timing for my first Director's Forum couldn't be better. The November F&E is typically the postconference issue. As the new Director of Meetings, I have this opportunity to introduce myself and celebrate another successful IAAO Annual Conference.

Coming from an association management background, I have worn many hats, including membership and marketing, but meeting and event management is my true passion. In this role, I can witness IAAO meetings (like the Annual Conference) develop from a concept to a living, breathing event.

Not only is there the reward of a finished product, but also there are many milestones along the way as the planning progresses. Most important to the success of the process, however, is the collaborative effort of the Executive Board, conference committees, and IAAO staff in planning and executing meetings and events.

The following are some of the highlights of the 2014 Annual Conference:

- 1,142 attendees from 11 countries
- 56 educational sessions (with 13.5 hours of CEUs)
- 36 exhibiting companies
- 60+ individuals who were honored for earning a professional designation
- 50 hours (at least) of networking opportunities
- 21 awards in 4 categories presented to individuals and jurisdictions for excellence in property appraisal, assessment administration, property tax policy, and related disciplines

The association's 80th birthday was celebrated in style throughout the conference—the interactive “Funny Papers” exhibit, the timelines displays in the exhibit hall, the Memory Wall, the photo ops, and finally a themed birthday cake and candles.



Conference attendees display caricature portraits drawn by an artist at the Annual Conference.



Matt Merrigan

My sincere gratitude to all who made the Annual Conference the excellent event it was: Executive Board members; the Local Host Committee; the Conference Content Committee; IAAO staff members; the dozens of volunteers, exhibitors, and sponsors; and, most importantly, the attendees! Without the collaboration of all these people, a successful Annual Conference would not be possible.

Don't you wish you had been there? If so, plan to join your professional peers the next time: September 13–16, 2015, in Indianapolis, Indiana, for the 81st Annual International Conference on Assessment Administration. More details and information will be available on the IAAO website and in *F&E* in the coming months (conference.iaao.org).

Matt Merrigan

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

Need Experts?

Looking for expert help? Go to the IAAO Vendors & Consultants Directory to get the information you need.

- Almy, Gloude-mans, Jacobs & Denne
- Appraisal Institute
- DEVNET, Incorporated
- EagleView Technologies/Pictometry
- Esri Canada
- IncomeWorks
- International Association of Assessing Officers
- Local Government Services International
- Narrative 1 Software
- O'Connor Consulting, Inc.
- Pearson's Appraisal Services, Inc.
- Pickett & Company, Inc.
- Spatialest
- TEAM Consulting, LLC
- Thomson Reuters
- Tyler Technologies, Inc.
- Vision Government Solutions



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Registration is Open!

19th Annual GIS/CAMA Technologies Conference • March 2–5, 2015
Renaissance Oklahoma City Convention Center Hotel • Oklahoma City, OK

Early Bird Registration Rates

(through December 31, 2014)

URISA and/or IAAO Member: \$425

Nonmember: \$575

Student and One-Day Registrations are available

Regular Registration Rates

(after December 31, 2014):

URISA and/or IAAO Member: \$475

Nonmember: \$625

Preconference Workshops:

URISA and/or IAAO Member: \$195

Nonmember: \$245

Conference Hotel

The conference will take place at the Renaissance Oklahoma City Convention Center Hotel (10 North Broadway Avenue, Oklahoma City, OK 73102). A block of rooms has been offered to conference attendees at the discounted rate: \$139 single/double, \$149 club level, and \$169 for suites. Complimentary in-room internet for those who reserve within the block. The hotel offers complimentary airport transportation.

Sleeping room reservations can be made by phone at 1-800-468-3571. Be sure to reference the GIS/CAMA Conference. Reservations should be made no later than 21 days prior to the conference.

Valet parking is available for \$25 per day or a half day rate charge of \$15. Be sure to mention you are with the GIS/CAMA Conference. The hotel is connected to a public parking facility via skywalk, however, the hotel does not control public parking rates.

Sponsors

The GIS/CAMA Technologies Conference is sponsored by the International Association of Assessing Officers and the Urban and Regional Information Systems Association.



Register at www.urisa.org/gis-cama-technologies-conference/#cama15reg