How a Public Information Effort Raised Residents’ Assessment Awareness in a Suburban Community: A Case Study

Scott Shedler and Cathy Mills
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Scott Shedler and Cathy Mills

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The problem with the future is that it keeps turning into the present.

— Bill Watterson

Dear IAAO Members,

Where did the time go? Could it really be possible that a year has gone by since I was sworn in as President of IAAO in Orlando? The hours have turned into days and days into months in this incredible journey. It has been an honor to serve IAAO in this capacity and I look forward to completing this successful year. I sometimes wish I could slow the clock, but time and tide wait for no man.

At this time of year, IAAO officers and staff find out what it means to be truly busy. It has been nonstop since the beginning of the year, but activity has increased dramatically as IAAO prepares itself for another annual conference. I am pleased to say that registrations have exceeded expectations, and we are expecting a crowd in Phoenix. Attending the annual conference is an invaluable experience, and I am gratified to see so many people participating, especially a large group of new attendees. Each new attendee adds value through the discussions they have and the experiences they share. Everyone who attends this year’s conference in Phoenix will be able to bring back useful information to their workplace.

Another important activity at this time of year is finalizing the budgets for 2012. In early August, the Budget Committee met at IAAO headquarters in Kansas City to prepare the proposed budget. The two-day meeting, chaired by President-Elect Debbie Asbury, was attended by committee members Rob Turner, Fred Chmura, AAS, Marsha Standish, Dorothy Jacks, AAS, Jay Graber, and myself as an invited guest.

The committee spent two days reviewing and revising the budget, which will now be forwarded to the Executive Board for consideration and approval at its November Board meeting. Once again the planned budget is conservative for both projected revenue and expenditures. I am pleased to report that IAAO is in a positive financial position and should be able to meet its financial commitments for current and future initiatives and education projects. Thanks to the Administration Department staff Angela, Mary Ann, and Ashley, as well as Lisa and all the department directors for preparing a sound budget and for participating in the budget discussion. The job of the Budget Committee is made easier because of the advance preparation and documentation provided by staff.

The IAAO leadership is entrusted with the responsible management of IAAO resources to ensure that they are sustained for the future benefit of all members. After our two-day meeting, I am confident that this responsibility is being met. IAAO continues to follow a conservative path, highlighted by innovation and a strong conviction that we are providing value to our members.

The USPAP Committee also met at IAAO headquarters on August 11–12. They asked me to mention a new resource available from The Appraisal Foundation. It is a video and accompanying slide show that describes 2012–2013 USPAP changes. Look for more information and links to the

(continued on page 18)
Like many other suburban communities across the country, the Town of Ramapo in Rockland County, New York, approximately 20 miles northwest of New York City, was faced with a declining housing market and rising property taxes. The Town of Ramapo Assessor’s Office was being inundated with property owners’ questions about their assessments and the grievance process. To address these issues, the Assessor’s Office decided to enhance its existing public relations program.

According to the IAAO Standard on Public Relations,

A proactive public relations program is essential to public awareness of the assessment process and of the importance of the property tax in funding local government services. A public relations program should be an integral part of every assessment office’s work. (IAAO 2011, 5)

Scott Shedler, the Ramapo Assessor, and the staff realized that the public was largely unaware of the processes for property assessment, valuation, and grievance resolution, that is, how a property is assessed, the steps involved in estimating the market value of a property, how to fill out essential forms, the grievance filing period, who to contact, and other information essential for filing grievances.

The Plan
The Assessor’s Office and the Town of Ramapo believed that if taxpayers had a better understanding of the overall process, it would increase their confidence in it. Their mission was to find a way to give property owners the opportunity to learn about their individual assessments and how their properties are assessed, and then to enable them to utilize the information. They decided that a public relations and marketing initiative should be undertaken.

The first step, and the basis of the outreach effort, was how to get through to property owners. The Assessor’s Office needed to determine the medium that would be the most cost-efficient and most reliable for reaching the owners of the approximately 20,000 residential parcels in the township. One idea was to mail large packets of printouts of assessment and grievance information to every residential property owner in Ramapo. After extensive research, it was decided that the average property owner would not take the time to look through the extensive materials, and therefore the mailing would be cost prohibitive, overwhelming, and essentially useless.

After conducting extensive reviews of public relations plans and outreach policies in both the public and the private sectors throughout the country, the assessor realized that more could be learned from other assessment professionals. He contacted many of them, including Geoffrey Gloak, Director of Public Information, New York State Office of Real Property Tax Services (ORPTS), who provided reference materials, links to Web sites, and very valuable advice. Many articles from the IAAO library were also reviewed.

A team consisting of Shedler, Phil Tisi, Assistant to the Supervisor, and other staff members was organized to design a public information program that would provide the nec-
ecessary information to property owners in a cost-effective manner. After several collaborative meetings, it was determined that a multifaceted program was needed. The team identified four necessary elements: a Web site, a Help Hotline, Assessor’s Information Meetings, and a postcard mailing.

**Web Site**
The town’s Web site was thought to be a valuable communications vehicle for answering the public’s questions about assessments. A redesign would feature a Property Owner’s Toolkit with a link to a search engine, where property owners could enter a property address or owner name to access property inventory and assessment information. Another link on the site would be a detailed property sales report categorized by individual neighborhoods and building style. This information would assist homeowners in ascertaining the value of their property and comparing it with similar, recently sold properties nearby. Once they gathered enough information, property owners could determine whether it was appropriate to challenge their assessment.

The Toolkit would also contain detailed information on what homeowners can do if they disagree with the assessed value of their home, how to file a grievance, and how to estimate the market value of their home. A Fair Assessment Guide, as well as links to New York State forms, would also be provided.

A video, “Fairness and Equity: The Job of the Assessor,” would be an added feature.

**Help Hotline**
A Help Hotline with a dedicated phone number could receive anticipated telephone calls from the public, answer their questions, and direct them to the Web site and public information meetings. Based on discussions with the Regional Coordinator from ORPTS, a 15 percent response rate to a proposed mailing was estimated.

The team decided that software would be needed to track the incoming calls and that Municity™ Building, Planning & Zoning Software from General Code met the needs of the initiative. Six operators could handle the calls coming to the office. The Help Hotline personnel would need to be trained by the Assessor’s Office staff on using proper phone etiquette, fielding questions, and directing calls if they couldn’t answer any questions sufficiently. In the event of overflow, phone calls would be directed to staff members in the Assessor’s or Tax Receiver’s office, rather than voice mail.

The team considered using an outside telemarketing company to handle the call volume, but thought it would be beneficial to hire people from the local community.

**Assessor’s Information Meetings**
A total of four public information sessions were proposed. With such a large and diverse public, to be successful the meetings would have to be held during different hours of the day and in the evenings. The main purpose of the meetings would be to listen to the public, answer their questions, gain their confidence, and assure them that the Assessor’s Office was there to help them. The meetings would be scheduled at two local libraries and also at the Town Hall.

- **Figure 1.** Postcard mailed to Ramapo property owners
Postcard

Reviewing the information provided by ORPTS on ways to reach out to property owners, the team decided that postcards would be the most cost-efficient and effective direct mail method. The mailing addresses were already in the town’s database, so it would be a straightforward task to retrieve current information from that database.

Approximately 20,000 postcards would be needed and would contain information about the Web site, the Help Hotline phone number, dates of the grievance filing period, and dates and locations for the Assessor’s Information Meetings, as well as a message from Supervisor Christopher P. St. Lawrence.

Implementation and Results of the Plan

The Assessor presented this four-part plan to Supervisor St. Lawrence and the Town Board, requesting the resources to undertake this public information effort. Acknowledging the positive impact that this outreach project would have on the residents of Ramapo, the Supervisor approved it at the April 2011 Board Meeting.

Color postcards, 6 in. x 11 in. were mailed on April 22 to residents of Ramapo (see figure 1) Several media sources also were used to achieve outreach to the community. A Public Notice was published on April 28, 2011 in a local newspaper, The Rockland County Times. The local cable station, the radio, newspapers, and online articles covered this public information effort. Not everyone has access to the Internet, so the Supervisor also publicized the initiative on his local weekly television and radio broadcasts.

To orchestrate a project of this magnitude, the collaboration and assistance of other departments within Town Hall were needed. The Web site (www.ramapo.org) was designed together with members of the Assessor’s Office, the Supervisor’s Office, the information technology (IT) department, and a private Web site development company.

Shedler commented, “It was important to get the right information on the Web site so we could provide the best tools for the public to work on their assessments. The Property Owner’s Toolkit was essential to the success of this project.” Approximately 4,000 residents of Ramapo visited the Web site and used the toolkit to access information during the grievance period (see figure 2).

For the Help Hotline, the Facilities Department set up six individual workstations in an offsite location. The IT department installed phones and a computer at each workstation. An AVAYA telephone system was set up to capture off-hours phone calls.

In order for the Help Hotline staff to have enough information to satisfy caller questions, they were provided
with a script on what to say, answers to frequently asked questions, and Web site information for the Property Owner’s Toolkit. This training was conducted before “going live” on the phones. Help Hotline personnel also directed callers to the Town of Ramapo Web site. This was helpful to the property owners who weren’t able to come to Town Hall during normal business hours. They could work on the grievances on their own time. Help Hotline personnel worked Monday through Friday.

Help Hotline personnel were instructed to log in calls by name and address. If any follow-up was needed, calls were flagged and a staff member from the Assessor’s Office contacted the property owner to answer questions. The call center was equipped to forward the overflow volume to other town departments to prevent callers from being sent to voice mail. A total of 400 calls were received and tracked during the grievance filing period, which was April 25 through May 24. This call volume was lower than anticipated.

The first Assessor’s Information Meeting was held at the Finklestein library, the second at Suffern Free Library, and the last two in the Town Hall itself. Total attendance for the four meetings exceeded 400 people, with more than 100 attending each meeting. “One of our goals for these meetings was for me and my staff to learn as much from the public as they would learn from us,” said Shedler. “We found that inviting the public to be part of these informative meetings would give our office a better understanding of what the public knows and, more importantly, what they want to know.”

At each meeting, the Assessor’s Office staff handed out grievance instruction forms, a residential sales report, an hours of operation fact sheet (stating when the Assessor’s Office would be available to the public), and material from ORPTS on “How to Estimate the Market Value of Your Home.” Residents were encouraged to review the materials and ask questions. The Assessor gave a presentation and answered as many questions as possible.

If there were questions that could not be answered at the meetings, Assessor staff took the necessary information and contacted those property owners the next day with information they were able to obtain.

The meetings were originally scheduled for one hour, but because of the great deal of feedback and lengthy question-and-answer sessions, they sometimes stretched to more than two hours. The assessor and the staff took their time to educate those attending the meetings on the assessment and grievance process. The residents understood that they were part of the process, were pleased to obtain useful information from the meetings, and appreciated the proactive efforts of the Assessor’s Office. Overall, residents thought that the meetings showed that the Town of Ramapo was committed to serving the community and proved this commitment by inviting the public.

During this time, the Town of Ramapo set up a Grievance Conference Room in Town Hall. With the help of the IT Department, 10 computer workstations were set up for residents to look up their information. Assessor staff members were available to help the public as they came in, to answer any questions, and to show them how to use the computers. Materials needed to file a grievance were available and could be printed. As a result, many property owners decided not to file a grievance because they determined their assessment was fair and equitable.

**Conclusion**

The goal of this project was to inform the public on how their property values were assessed and to provide
them with the necessary tools to appeal their assessment. “An informed and knowledgeable public was one of the goals that we wanted to accomplish with this project,” said Shedler. “Having so many people—more than ever before—contact the staff, call the Help Hotline, and come to Town Hall was a testament that this project was needed.”

The Property Owner’s Toolkit will remain on the Ramapo Web site so that property owners can access their information at any time. The information on the site is intended to be valuable all year long. The accessibility of this information should enable property owners to be better informed and more educated about the assessment process.

The public information effort, comprising a postcard mailing, a user-friendly Web site, a Help Hotline, public meetings, and a Grievance Conference Room, reached more individual property owners than ever before. This was the result the Assessor and the Town of Ramapo had sought. “We realized that more property owners were filling out the grievance paperwork themselves, rather than hiring consulting firms to do it for them,” said Shedler. “We are happy that they were given the tools to make it happen, therefore saving them money, and in the process learning more about the value of their property.”

As news of the success of the public information effort has spread, other assessment offices throughout the state of New York have contacted the Ramapo Assessor’s Office. The office has tracked the progress of each element of the effort and is eager to share its knowledge with others.

Moreover, the Assessor staff, having gone through this effort, believes it is better informed and itself has more knowledge about the grievance process. They are looking forward to improving the process again next year.

The Town of Ramapo and the Assessor’s Office have been recognized by local media, including prominent local newspapers, and also by Geoffrey Gloak, ORPTS Director of Public Information, “The Town of Ramapo in Rockland County, New York, undertook a multifaceted public relations campaign to help taxpayers understand their assessments and determine whether they’re assessed fairly. While such efforts are common around the time of reassessments, Ramapo went out of its way to bring attention to assessments even though it had not reassessed in many years. We commend Supervisor St. Lawrence, Assessor Shedler and the Ramapo Town Board for its innovative approach to taxpayer education and public relations.”

Reference
International Association of Assessing Officers. 2011 Standard on public relations. Kansas City, MO: IAAO.

Scott Shedler, IAO, has been involved in real estate, assessing, and the appraisal profession for more than 25 years.

He began his assessing career in 1995 as real property appraiser for the Town of Ramapo and was promoted to Chief Assessor in 2003.

He has been a member of the New York Assessors Association since 1995.

He is also a partner with CMS Realty Advisors in New York City, a firm that specializes in property and estate taxation issues.

Cathy Mills, an independent consultant, has more than 15 years’ experience in public relations and public policy.
Certification of Candidates

July 12, 2011
Lisa Daniels, Executive Director
IAAO
314 W 10th St
Kansas City, Missouri 64105-1616

I, Bill Carroll, Chairman of the 2011 Nominating Committee, hereby certify that the following candidates were unanimously approved by the Nominating Committee, July 12, 2011.

Rob Turner, President Elect
Kim Lauffer RES, Vice President
Richard Petree, Vice President
Heather Drake CAE, RES, Region 1
Jeffrey Holsapple, CAE, RES, Region 1
Melinda Fonda, Region 2
Edye McCarthy, Region 2
Brian E. Gordineer, AAS, Region 3
Kenneth Joyner, RES, AAS, Region 3
Todd M. Kaufman, CAE, Region 3

Committee Chair: Name Past-President Bill Carroll
Committee Chair Signature Bill Carroll Date Signed:

All Regular Members of the IAAO, in good standing as of November 1, 2011, may vote in the 2011 election using an official ballot, which will be provided by IAAO, or by voting on-line at www.iaao.org. Candidate profiles will also be available on the Web site at www.iaao.org. The ballot will include proposed amendments to the constitution.

The 2011 election does not include the Associate Member position. Elections for the 2012 Executive Board will be held from November 1 through November 30, 2011.

Proposed Amendments to Constitution

The November ballot will include a choice to vote for approval of a resolution in support of Constitutional amendments, in accordance with Bylaw 9.1.2. The proposed amendments are available for viewing on the IAAO Web site at www.iaao.org.

The Constitution may only be amended by a majority of voting members in good standing. Voting shall be done by secret ballot on said amendment. Notice of the proposed amendment and the full text of said proposed amendment shall be sent by the executive director of the Association to each and every voting member in good standing. Such voting member shall then be given not more than sixty (60) days from date of the sending of said ballot in which to return the ballot, indicating approval or disapproval of said amendment. No amendment shall become effective unless approved by an affirmative vote of a majority of members voting in such election.

For President-Elect
Rob Turner
Property Appraiser
Hillborough County
Tampa, Florida

Education
- Bachelor of Science Degree, Business Administration, University of Central Florida
- Graduate of the School of Bank Management, University of Virginia
- Competent Toastmaster, Toastmasters International
- Florida State Certified General Appraiser, #RZ2016
- Certified Florida Appraiser, CFA
- CAE Candidate

IAAO Leadership Activities
- Member since 1996
- Annual Conference Committee, 2001
- Metropolitan Jurisdiction Council, Vice Chair in 2003, Chair in 2004
- Presidential Citation, 2005
- Headquarters Relocation Committee, 2005
- Audit Committee, 2005–2008, Chair, 2008
- Executive Board 2008–2009
- Budget Committee, 2010, 2011
- Compensation Committee, 2010
- Instructor, 2010, 2011
- Vice President, 2011

Goals/Objectives
- Maintain IAAO’s sound financial condition
- Broaden access to our educational offerings
- Grow our value added membership and member participation
- Advance our international commitment

It has been my privilege to have served IAAO in a number of leadership roles. I now want to use the knowledge and experience I have gained to advance my service to the organization. I ask for your support in my commitment to serve IAAO.
For Vice President
Kim Laufer, RES
Appraiser
Comanche County
Coldwater, Kansas

My entrance into the world of appraisal was quite accidental but has led to a very rewarding career.

• Hired by the Comanche County Appraisal Office in 1991
• Promoted to Appraiser in June 1993
• President of the Kansas County Appraisers Association in 2002
• RES designation in 2004
• IAAO Member of the Year 2005
• 2008–2009 IAAO Executive Board Member

I represented the KCAA at the 2002 Annual Conference in Los Angeles and have not missed since. My first committee appointment was to the Ethics Committee in 2003, and then followed with terms on the Planning and Rules and Membership Services Committees. I currently serve as Chair of the Conference Content Committee. This committee service provided needed familiarity with many different aspects of the organization.

My primary goal would be to develop a leadership mentoring program. I have been very fortunate to have been guided through my committee service by great committee chairs. The guidance and insight they have provided me is priceless. I feel we need to find more ways to encourage members to develop this type of relationship with the future leaders of our organization. My other area of interest involves preparing for the technology the next generation of IAAO will demand and developing these will help us to move forward and stay current as an organization.

I am eager to serve and encourage other members to find the satisfaction, friendship, and pride in profession that IAAO has provided me.

For Vice President
Richard P. Petree
Chief Executive Officer
Central Appraisal District of Taylor County
Abilene, Texas

I have been the chief executive officer of the tax office of Taylor County since 1977 and became a member of IAAO in 1981. I have a BBA in economics and general business from McMurry University. In 1980 I was selected as the first chief appraiser of Taylor County when all tax units were consolidated into one in Texas and set up the new office including personnel, computers, and equipment necessary to perform the ad valorem assessment and collections process. I was recognized as the outstanding chief appraiser in Texas in 1988 and given the Excellence in Education award for Texas in 2005. I was awarded the Member of the Year by IAAO in 2010.

Texas requires a person in this field to hold a Registered Professional Appraiser license and a Texas Registered Assessor License which I have held since 1982. I am currently working toward an AAS designation.

As a member of IAAO, I have served as an executive board member, and a member of the Awards Committee, Nominations Committee, and Education Subcommittee.

Over the years I have been able to serve in all offices of the Texas Association of Appraisal Districts culminating in my presidency in 2004. I have also been a state instructor since 1984.

If elected, I plan to maintain excellence in education and expand delivery methods that enable all IAAO members to access educational opportunities without impacting local budgets with extensive travel costs. I will continue to lead the organization in balanced budget programming that focuses on professionalism and member growth expenditures. I will seek ways to retain members as they face reduced agency budgets and offer more value for the membership dollar. I will involve all interested members in committees and programs and value every member of IAAO.

I am thankful to the past leaders of IAAO for their excellent stewardship of the organization. I will devote my complete time and energy towards maintaining and exceeding the high standard of excellence that distinguishes IAAO products and services.

For Executive Board Region 1
Heather Drake, CAE, RES
Management Analyst II
Clark County
Las Vegas, Nevada

I am privileged to be a candidate for the Executive Board and respectfully ask for your vote.

I wish to become an Executive Board member because I believe in being actively involved and giving back to the organization. As a board member, I think I can make a positive contribution towards IAAO’s mission of “…promoting innovation and excellence in property appraisal, assessment administration and property tax policy” and, in particular, with respect to its goal to remain an education leader in those fields.

IAAO Activities and Leadership
• Chair, Professional Designations Subcommittee since 2010
• Professional Development Committee since 2010
• Professional Designations Subcommittee since 2008
• Professional Designation Advisor (PDA)
• IAAO Conference presenter: 2009, 2010

Professional Designations/Certifications
• Certified Assessment Evaluator (CAE), 2006
• Residential Evaluation Specialist (RES), 2004

Professional Experience
• Clark County Management Analyst II since 2006
• Clark County Senior Appraiser, 2005–2006,
• Clark County Property Appraiser, 2000–2005

Nevada Assessor’s Association
• Member and Secretary since 2009

Instruction
• IAAO instructor since 2002
• Instructor for IAAO Courses 101, 102, 112, 201 and 311
• Instructor of RE–206 Real Property Appraisal at the College of Southern Nevada since 2007

Education
I respectfully request your support of my candidacy for the IAAO Executive Board Region 1. My goals are to work not only toward maintaining but also increasing membership. I feel it is time that IAAO seek ways to bring younger professionals into the association. The new Chapters and Affiliates Committee could be a great conduit to get younger professionals involved in IAAO.

We need to continue expanding our curriculum with additional online education, updated courses, workshops and one-day forums.

A professional designation is a lifetime benefit for the member and as such IAAO should seek to assist members to become designated. A professionally designated member creates new opportunities in their current and future employment.

As an Executive Board member I will diligently strive to help maintain the association as the best in property appraisal, assessment administration, and property tax policy through professional development, education, research, and technical assistance.

**Education**
- Bachelor of Science, Business Administration—-Real Estate and Finance, Colorado State University

**Professional Designations**
- RES Designation
- CAE Designation
- Registered Mass Appraiser, State of Kansas

**Experience**
- Johnson County Kansas Assessor's Office
  - Residential Real Estate Valuation Manager 2008—Present
  - Residential Real Estate Regional Coordinator 1999—2007
  - Residential Real Estate District Appraiser 1997—1998
  - Residential Real Estate Appraiser 1993—1996
- Conley, Kight and Boswell Appraisal Services, Inc.
  - Assistant Appraiser 1987—1989

**IAAO Activities**
- IAAO Member since 1994
- Professional Designation Subcommittee 2010—Present
- Kansas City Chapter of IAAO, President 2010—2011
- Kansas City Chapter of IAAO, Kansas Director 2006—2008

**For Executive Board Region 2**

Melinda Fonda
Assessor
Town of Stratford, Connecticut
Stratford, Connecticut

I am excited to be a candidate for the IAAO Executive Board and respectfully request your support. If elected, my goal is to carry on the mission of IAAO. I will achieve this goal by continuing to promote innovation, excellence, education, research, and technology. I will also share with you my enthusiasm for the IAAO library and all it has to offer. As a member of the Friends of the Paul V. Conusy Library Trust Committee I have realized what a valuable tool this is to assessors.

I have committed myself to IAAO, having focused my energy on the revitalization of the Connecticut Chapter of IAAO, I know the dedication and commitment it takes to have a successful organization.

**Experience:**
- 2007—present, Tax Assessor, Town of Stratford, CT
- 2004—2007, Tax Assessor, Town of Redding, CT

**IAAO Activities**
- Paul V. Conusy Memorial Library Trust Committee 2010—present, Chairman 2011
- Chapter Bylaws Special Committee 2011
- Trustee Ford Award 2009
- IAAO Representative 2008—present
- Connecticut Chapter of IAAO President 2009—present
- Connecticut Chapter of IAAO 1st Vice-President 2007—2008
- Connecticut Chapter of IAAO Education Coordinator 2007—present

**Professional Associations**
- Connecticut Association of Assessing Officers
  - Education Committee
  - Legislative Committee
  - PA 490 Committee (Farm Forest & Open Space)
  - Curriculum Development
  - Awards and Recognition

**Northeast Regional Association of Assessing officers**
- Moderator

**Society of Professional Assessors**
- State of Connecticut Geospatial Information Systems Framework
- Data Subcommittee
Education
• BA—College of William and Mary, Williamsburg, VA
• MBA—Mason School of Business, College of William and Mary, Williamsburg, VA
• Real Estate Coursework—Virginia Commonwealth Univ., Richmond, VA

Professional Designations/Certifications/Awards
• Certified General Appraiser—Commonwealth of Virginia
• AIAO
• Publication Award—Virginia Association of Assessing Officers (2006)
• Outstanding Member Award—Virginia Association of Assessing Officers (2007)
• Most Valuable Member Award—Virginia Association of Assessing Officers (2008)

Professional Experience
• Appraiser Trainee—City Assessor’s Office, Richmond, VA
• Appraiser—City Assessor’s Office, Richmond, VA
• Senior Real Estate Appraiser—Real Estate Division, Henrico Co., VA
• Deputy Director—Real Estate Assessments Division, James City Co., VA
• City Assessor—Office of the Assessor of Real Estate, Hampton, VA

Leadership Activities
• City Assessor—Hampton receives Certificate of Excellence in Assessment Administration (2011)
• IAAO Approved Instructor—IAAO Course 400, Assessment Administration (2010)
• Secretary—Virginia Association of Assessing Officers (2010–2011)
• Director—Virginia Association of Assessing Officers (2008–2009)
• Education Committee Chair—Virginia Association of Assessing Officers (2007)
• Awards Committee Chair—Virginia Association of Assessing Officers (2004)
• Land Use Committee Chair—Virginia Association of Assessing Officers (1997)

Goals/General Statement
My goal is to strengthen IAAO’s ability to provide high-quality educational and professional development opportunities, as well as to increase member access to research resources and the latest innovations in the assessment field. IAAO should be a valuable partner to every member and assessment organization.

For Executive Board Region 3
Brian E. Gortineer, AAS
City Assessor
City of Hampton, Virginia
Hampton, Virginia

For Executive Board Region 3
Kenneth Joyner, RES, AAS
Lecturer
School of Government,
UNC-Chapel Hill
Chapel Hill, North Carolina

For Executive Board Region 3
Todd M. Kaufman, CAE
Director/County Assessor
Loudoun County
Leesburg, Virginia

Education
• Master of Science in Administration with a concentration in finance, Saint Michael’s College, Vermont
• Bachelor of Arts in Political Science with a concentration in domestic and international administration, East Stroudsburg University, Pennsylvania
• Associate of Arts in business administration with a concentration in business operations and management, County College of Morris, New Jersey

Professional Designation/Certification
• Certified Assessment Evaluator (CAE), 1997—Current
• Certified General Real Estate Appraiser, Virginia—Current

Professional Experience
• County Assessor/Director—Loudoun County, Virginia, 2005—Current
• Office of the City Assessor (Supervising Appraiser/Deputy Assessor), Richmond, Virginia, 1996–2005
• Certified Appraisals & Consulting, LLC (President)—Jericho, Vermont 1990–1996
• Previous career in law enforcement

Recent Appraisal/Assessment Activities
• 2010 National Association of Counties (NaCo) achievement award for development and implementation of the Mentor Program.
• 2009 NaCo and Virginia Association of Counties (VaCo) achievement award for development and implementation of the Real Estate Assessment Review Online Application System (REA).
• 2008 NaCo and VaCo achievement award for development and implementation of the Career Development Program.
• Virginia Association of Assessing Officers (VAAO) Education Committee 2004–2007
• Agricultural District Advisory Committee, Loudoun County, Virginia, 2005—Current
• Various public and educational presentations on land use, assessment/appraisal, and the appeal process

Goal
To actively serve the public and assessment community by providing effective leadership through mutual cooperation, communication, advancing technology, and a strong educational foundation.
The Art of Being Unconditionally Happy
by Marti MacGibbon

Managing Editor’s Note: It is worthwhile at times to take a break and think about happiness. This article may help. It certainly can’t hurt.

Trevor is a manager at a large marketing firm. Each time Trevor sets a goal, he promises himself that if he reaches it, he will be happy. Yet when he attains the goal, he immediately reaches for the next horizon, telling himself that if he allows himself to be happy, he’ll become complacent. Trevor wants to electrify his team members, instilling them with an invigorating sense of accomplishment so they can excel, but fears that his pep talks are only empty words as a result of his burnout. Trevor tells himself he will be happy when he and his team achieve top sales records, and is currently pushing toward that milestone. But he secretly worries that happiness will continue to evade him even if he reaches the very top of his field.

Bethany is an associate of Trevor’s. Trevor can’t help but notice how enthusiastic Bethany is, and how she seems to inspire and energize her sales team simply by walking into the room. Bethany’s sense of humor is infectious, and her subordinates reflect her sense of fun. She and her team always appear to be focused and directed, yet relaxed, even during hectic times and economic downturns. Bethany seems to derive a great deal of satisfaction and happiness from all aspects of her career, yet Trevor knows she holds the same position and sales achievements that he holds. Trevor wonders why Bethany never seems to suffer from burnout. He wishes he knew her secret.

Bethany’s secret is the art of being unconditionally happy. Happiness is a state of being. It is a way of thinking, a conscious choice. Lots of people think the “pursuit of happiness” is a linear process, so they live in a state of expectancy, or hope of happiness arriving... some day. They pursue, hoping to some day take happiness when the conditions are perfect. But you can experience happiness in the present moment, without waiting, if you give yourself permission—in the moment. There is no need to meet any requirement, fulfill any quota, or compete with rivals in order to allow yourself the liberty of carrying unconditional happiness inside you every moment of the day. You are calling the shots here—your life is yours alone to experience. Here are three strategies you can employ to discover and develop the art of unconditional happiness:

Recognize that happiness is available now, in the present moment. One way to increase your “now awareness” is to take a break, a mini vacation, or a sabbatical. Set aside a few minutes during the day to focus completely on the now, the present moment. Relax, and become conscious of your breathing. Channel your mental energy away from thoughts and inner dialogue—allow yourself to simply be here now. Observe your inner and outer environment, without judging anything. Accept sensory input, or the lack of it, as what is, as part of the moment. Listen to the background noise in your office, or the silence, around you. Experience your emotions, your physical sensations, and a sense of your body. Look at your hands, your desk—or close your eyes, if you like. The object of this exercise is to experience life in the moment, unfettered by thoughts of past or future. Consciously relax the muscles in your neck and shoulders, and practice letting go of your tension.

You can do this exercise while taking a coffee break, in the elevator, or in a brief moment in your office, door closed if you need it. In the moment, practice smiling, inwardly, outwardly, or both, without feeling the need to justify it.

Choose to think positive, self-enhancing thoughts. Begin by making a list of at least five self-enhancing statements, or affirmations. These statements may describe both skills or qualities you already possess and those you aspire to develop. When you compose this list, make sure you describe yourself in present tense, for instance, “I am enthusiastic about my job,” rather than, “I will be enthusiastic about my job.” Be generous with yourself—be your own cheerleading squad. Read your list aloud to yourself, preferably each night before sleeping. When you read or recite your self-enhancing statements, practice accessing feelings of love, happiness, peace, satisfaction or joy. The idea of this exercise is to become conscious of, and to empha-

Harness the power of the moment to choose happiness. Once you recognize the significance of the present moment, you can begin making the conscious choice to be happy. This is not a process of denying the existence of stress at work, a coworker or boss that is difficult or a project that is not going well. It is the process of accepting and acknowledging the existence of beauty, love, gratitude, and happiness, even when pain and problems present themselves. Often people find it easier to accept negative aspects of life than to accept all the positive forces surrounding them. Breathe in slowly, breathe out, and make this declaration to yourself: “Happiness is here, it’s free, accessible, and unconditional. It is mine any time I want it. I give myself permission to enjoy unconditional happiness.

I don’t need any obvious reason to be happy! I can experience happiness during times of hardship as well as prosperity, loss as well as gain, difficulty as well as ease. Happiness is the state of my being; it is where I reside!”

Having made your declaration of independence from conditional happiness, start walking the walk. Be mindful of increased options, choosing to think optimistic, kind, loving, generous, and forgiving thoughts as you move through life. Let go of the burdens of self-doubt, of comparing yourself to your coworkers, and fearing the future. The future is born of the present. Begin a love affair with the present moment, consciously accept life as enough in itself, and slip into the joy of being alive. Feel better? That’s unconditional happiness.

Marti MacGibbon, CADC II, ACRPS, is a certified mental health professional, inspirational motivational speaker, veteran standup comic, author, and member of the National Speakers Association. Her memoir, “Never Give in to Fear,” is available on Amazon.com and through her Web site, www.nevergivetoheart.com. To find out more about her speaking, visit her site or call 310/210-4674.
2011
Price Is What You Pay; Value Is What You Get: The Valuation of Mall Department Stores
presented by Greg Lafakis, Esq., CAE, and Joseph Ryan
Noon–2:00 pm CDT, October 19, 2011
Quarterly Market Update
presented by Peter Korpacz
1:00–3:00 pm CST, November 16, 2011
That Which Causes Us Trials Shall Yield Us Triumph! The Role of the Valuation Witness in the Assessment Appeal Process
Greg Lafakis, Esq., CAE, and Ellen Berkshire, Esq.
Noon–2:00 pm CST, December 14, 2011
This Webinar sponsored by the IAAO Associate Member Committee

2012
Train The Brain: Creating Sustainable and Affordable Online Training in the Assessment Office
Presented by Tina Morton and Tiffany Seward
Noon–2 pm CST, January 18, 2012
The Good, the Bad, and the Ugly of Assessment Policies and Practices
Presented by Alan Dornfest AAS, and Steve Van Sant
Noon–2:00 pm CST, February 15, 2012
Doing More With Less: Improving the Effectiveness and Efficiency of an Assessment Jurisdiction
Presented by Rob Turner
Noon–2:00 pm CDT, April 18, 2012
The State of the U.S. Real Estate Market Semi-Annual Update
Presented by Peter Korpacz
1:00–3:00 pm CST, November 14, 2012

The History of Mapping
Presented by Richard Norejko CMS
Noon–2:00 pm CDT, June 20, 2012
Foreclosure Sales and the Mass Appraisal Process
Presented by Scott Winter RES
Noon–2:00 pm CDT, July 12, 2012
The State of the U.S. Real Estate Market Semi-Annual Update
Presented by Peter Korpacz
1:00–3:00 pm CST, November 14, 2012

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General Discussion List—Parkland Assessment Valuation

Q. Tim Down, CAE, Kelowna, British Columbia, Canada
How does your jurisdiction assess park-designated lands held by development companies where said lands are yet to be developed as parkland and given to the local government, state, or province as a public amenity as part of the developer’s development requirements? Are these lands assessed reflecting their unique contributory value to the development lands and community? Do these lands remain assessed, but exempt from taxation, once they are completed as parkland and transferred? Thank you!

A. Allan Booth, Newport, Rhode Island
It would be my position that if the development potential of the area dedicated to parkland has been extinguished, the land (as a separate taxable entity) becomes valueless or exempt by default. The “value” of the parkland is in the increased value of the surrounding properties, and the tax on the enhanced properties includes the value attributable to the parkland. If the parkland is not yet developed, but the “deal” has been made and construction of the rest of the development has begun, there is little, if any, value to this “open space.” If the project is yet to be approved, no restrictions have been recorded, and it is essentially still on the drawing board, then it would continue to be taxable.

A. Cheryl A. Russell, AAS, Dover, Delaware
In my jurisdiction, until the property ownership has been transferred into a homeowners’ association or into a tax-exempt entity, it will be taxed. The value will be pretty low since we would consider it as unbuildable per the recorded plans. If it is transferred into the homeowners’ association name, it will be up to the organization to request the exempt status.

A. Steven F. Schwoerer, Oskosh Wisconsin
How Cheryl described the process is the same here except we would not give homeowner associations exempt status.

A. Bill H. Healey, Jr., Cumberland, Maine
Like Allan, I believe the value of the parkland is reflected in the increased values of the surrounding properties that benefit from this amenity. Once the developer’s plan is approved and recorded, I consider the designated parkland or open space areas as valueless and assess them as such.

I give them a map/lot number and show them on the tax maps, but carry a “zero” value.

A. Steve Hopkins, Bear, Delaware
In New Castle County, Delaware, dedicated open space (regardless of whether it is privately or publicly owned) is assessed at a nominal value of $100 per acre.

Was your question answered using AssessorNET?
Let us know and we will share the answer with IAAO members in Fair & Equitable. Send your question and the answers that helped you, to Kate Smith, at smith@iaao.org. Be sure to tell us how you used the information. All questions and answers are reprinted with the permission of the participants.
Appeals Procedures
A change to a Wisconsin statute that was intended to speed up and lower the cost of assessment appeals has been declared unconstitutional by the state supreme court. The court in a 4–3 decision found that the provision allowing a municipality to choose whether to follow the new appeals procedures violated the Equal Protection Clause of both the U.S. and Wisconsin constitutions because it resulted in unequal treatment of taxpayers in different jurisdictions.

Before the passage of Act 86 (2007 AB 580), a taxpayer dissatisfied with the outcome of a Board of Review hearing had two choices for further appeal. The taxpayer could elect a certiorari review, in which the trial court examined the review board’s record for flaws in the decision-making process. Or the taxpayer could have the matter heard de novo, in which the court examined evidence anew and came to its own conclusion of the property’s assessed value.

New Method
The new law allowed a municipality to pass an ordinance to “opt out” of de novo assessment appeals in favor of what has been termed enhanced certiorari review. Enhanced certiorari offered taxpayers certain opportunities both at the review board and the trial court levels that were intended to be equivalent to de novo review. These benefits were not available in a traditional certiorari review.

At the review board stage, for example, the taxpayer could apply for a 60-day extension to prepare a case. Expanded discovery rights also were provided. The taxpayer and assessor were required to simultaneously exchange all evidence each intended to present at least 10 days in advance of the hearing. The taxpayer could initiate additional discovery at that time and depose the assessor or any other witnesses scheduled to give testimony. Witnesses also could be compelled to appear at the hearing. If the matter went to trial, the court could consider new evidence not in the review board record, as in a de novo action, but the taxpayer first had to overcome the presumption of correctness of the board’s decision.

Constitutional Analysis
To determine constitutionality, the court looked at three factors—did the statute create different groups of people, were they treated differently, and was there a rational basis for the different treatment. The law created two separate groups of people, the court found, those in communities that had passed opt-out ordinances and those in communities that had not.

The court further determined the two groups were treated differently. Despite the additional rights afforded taxpayers, enhanced certiorari still did not provide the same protections as a de novo appeal, the court said. The court pointed in particular to the restrictive timelines. For a complex property, the court observed, even a 60-day extension might not allow a taxpayer sufficient time to prepare. In addition, the 10-day discovery period prior to the hearing appeared inadequate considering that the taxpayer had to review and analyze the jurisdiction’s information, depose witnesses, and conduct any additional discovery within that timeframe.

The court expressed further concern that requests for time extensions and additional discovery that required determinations of “good cause” were being decided by a board composed of lay citizens “untrained in the law.” The result of all these factors, the court said, could be an “incomplete and inadequate record” for the trial court to review. The quality of the record was important, the court said, because a taxpayer could introduce new evidence only if the board’s decision was rebutted.

Finally, the court rejected the argument that the statute’s benefits of more settlements and faster and cheaper appeals for taxpayers offered a rational basis for disparate treatment of taxpayers among municipalities.

“Judicial efficiency is a concern that all courts share, irrespective of municipal location,” the court said. If “faster, more efficient, and more cost effective” assessment appeals were the legislature’s goal, it could have repealed de novo review in favor of enhanced certiorari for all municipalities, the court said.

Dissent
Although the dissenting justices’ interpretation of Act 86 did not prevail, their analysis of the rational basis for the opt-out provision may be of interest. The dissent saw the opt-out provision, not as a means of unequal treatment, but as an opportunity for municipalities to adopt the appeals system that worked best for them.

“Providing municipalities with the option to determine which of two procedures will most efficiently resolve tax assessment challenges based on various local factors (like the number of residential and commercial properties) bears a rational relationship to the government interest in creating an efficient system … for tax assessment challenges,” the dissent reasoned. Existing statutes already offered municipalities many choices in the conduct of local government. The option to enact an opt-out ordinance was no different, the dissent said.

(Metropolitan Associates v. City of Milwaukee, Supreme Court of Wisconsin, 2011 WI 20, March 25, 2011)
Maine is New England’s largest state with 33,215 square miles, 3,400 miles of coastline, and 6,000 lakes and ponds. There are 489 organized municipalities and 436 unorganized townships (UT) with a population of 1.3 million. The UT covers 44 percent of the state and includes 7.5 million acres of classified Tree Growth. Municipalities, not counties, determine assessed values in Maine, but the state is responsible for the assessment of property in the UT. While many municipalities hire certified individuals or companies to perform the assessment function part time, many towns and cities have full-time assessors.

Maine’s constitution states; “All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof.” A revaluation must be conducted at least every 10 years or if the average assessment ratio is less than 70 percent or more than 110 percent. The quality rating must less than 20.

The Maine Association of Assessing Officers (MAAO) will celebrate its 60th anniversary in 2012. Currently, MAAO has approximately 230 members. The primary mission of MAAO is to provide educational opportunities for its members. Membership benefits include the Annual Fall Conference, the Meets and Bounds newsletter, Board of Assessment Review training, scholarships, a Web site, and online discussion group participation similar to AssessorNET.

Maine’s assessors must be Certified Maine Assessors (CMAs) and complete 16 hours of continuing education annually. Because of the state’s geographic area, meeting those requirements can be challenging. Fortunately, there are other assessing associations throughout the state committed to this challenge, too. The Maine Chapter of IAAO, founded in 1978, sponsors quarterly day-long workshops, as do other groups covering the northern, central, and coastal areas of the state. Most assessors belong to two associations and some are also members of IAAO and the Northeast Association of Assessing Officers (NRAAO). In addition, the Maine Revenue Services’ Property Tax Division conducts a week-long Property Tax School.

Maine’s motto is Dirigo, which is Latin for I Direct, and MAAO has consistently elected board members who follow Board of Assessment Review workshop for appeal board members.

Members of the MAAO Board (l to r) Anne Gregory, Sue Varney, Bill Healey, Lona LaFrancis, Roger Hoy, Darryl McKenney, Rick Mace, Tammy Brown, Mark Caldwell, Mike D’Arcangelo, Marc Perry, Martine Painchaud. Missing: Lisa Morin and Ruth Birtz.
that creed. With the Board’s leadership, MAAO has continued to evolve with the
times and meet the needs of its mem-
bers. Some highlights are as follows:

- In 2003, MAAO expanded its
  Board to represent four districts
to ensure geographic representa-
  tion for all its members.
- In 2006, MAAO contracted with
  the Maine Municipal Associa-
tion’s Affiliate Division (MMA)
  for services that include confer-
  ence administration, newsletter
  compilation, dues collection,
  Web site management, financial
  statements, and so on. This con-
  tract allows the Board time to fo-
  cus on conference enhancements
  and long-range planning.
- In 2007, MAAO became an IAAO
  affiliate member.
- In 2008, MAAO collaborated with
  the Maine Chapter of IAAO to
  commission and deliver a Maine-
  made credenza for the Board
  Room at IAAO headquarters in
  honor of deceased Maine assessor
  Michael L. Austin, CAE, who was
  President of IAAO in 1987.
- In 2008, MAAO won the IAAO
  Zangerle Award for Meets and
  Bounds newsletter.
- In 2008, MAAO organized its
  first annual silent auction for its
  annual conference.
- In 2009, MAAO and the Maine
  Chapter of IAAO won a third-place
  prize for their “Walk of Fame” dis-
  play at the IAAO 75th annual con-
  ference in Louisville, Kentucky.
- In 2011, the MAAO Board un-
  dertook a comprehensive review
  of its Bylaws. The final draft is to
  be voted upon at the Fall Confer-
  ence in September.

MAAO Education Chair Bill Healey
also serves on the IAAO Membership
Committee. Thanks to IAAO’s out-
reach goals and Bill’s follow-through,
MAAO will host an IAAO Webinar
entitled the Korpacz Quarterly Mar-
ket Update on November 16. This
Webinar will enable MAAO to offer its
members an affordable opportunity
to hear from Peter Korpacz, the CAP
rate guru.
video on the IAAO Web site and in this issue of F&E. It looks like an easy and effective way to get up-to-date on these important changes.

Allow me to report on highlights of the recent Board meeting in Minneapolis, Minnesota. One exciting decision of the meeting was choosing a host city for the 2016 annual conference. The Board has selected Tampa, in Hillsborough County, Florida, from three finalists. Florida has a large number of IAAO members, and the state has much to offer as a conference site. As in years past, this year’s selection was not easy, and I sincerely want to thank Columbus, Ohio, and Washington, D.C., for their presentations at the Executive Board meeting. Meanwhile, IAAO is setting its sights on the 2011 conference in Phoenix, Arizona, and the 2012 conference in Kansas City, Missouri, home to IAAO headquarters.

The Executive Board also approved the following:

• Revisions to the Standard on Public Relations, which is now available on the IAAO Web site
• Making the Chapters and Affiliates Committee a standing committee
• Changes and additions to Procedural Rules 10.2.21.2, 10.2.21.5 and 10.2.21.6, which clarify termination of a designation for nonpayment of designation or membership dues and requirements for reinstatement.
• Exposure of a proposed bylaw change regarding lapsed membership (the exposure language is available in this issue)
• Amending the Constitution, Article IV Executive Board, Section 5. VACANCIES to add provisions for Past President and Associate Member Vacancies
• Amending the Constitution, Article VIII Election of Officers and Executive Board Members, Section 2. NOMINATING COMMITTEE by removing unnecessary language
• Exposing the proposed Constitution amendments, as amended by the Executive Board, to the members and placing those amendments on the ballot for a vote of the membership
• Offering congratulations to the City of Hampton, Virginia, Pinellas County, Florida, and Clay County, Florida, on being awarded the Certificate of Excellence in Assessment Administration and to Johnson County, Kansas, on being recertified.

Additional agenda items that were discussed will be available in the draft minutes when they are posted on the Web site.

I look forward to providing my next report following the annual conference. By then, I will be able to report on international activities as well, as I depart for Korea immediately after the conference.

By all accounts the conference will be a fun and educational event. I look forward to sharing more information with you soon.

All the best,

Bruce Woodzell

Pun of the month: When the four quadrants got together in jail they formed a vicious circle.

IAAO Conferences, Seminars, and Meetings

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IAAO Staff Celebrate International Heritage
by Mary Odom

The number of countries with members in IAAO continues to rise and has reached an all-time high of 25. Our association changed its name in 1959 from “National” to “International” to reflect the strong participation of members from Canada and other countries. The name change took place on IAAO’s silver anniversary at the Philadelphia conference in honor of the very first annual conference, which also took place in Philadelphia.

In August, each staff member chose one of the 25 countries represented in IAAO and prepared a native dish (or two) to share at a luncheon. We also prepared brief remarks to describe interesting features of each country.

For instance, did you know that a kiwi is a flightless bird in New Zealand and that native New Zealanders are nicknamed “Kwis”? The fuzzy brown fruit with the green flesh is called “kiwifruit” and is grown in New Zealand. But in the United States, we simply call them kiwi, although they’re also known as Chinese Gooseberries.

Several staff members wore native clothing, played authentic native music, and shared simple greetings in other languages. All enjoyed the cultural experience and gained insight into the differences and similarities between our customs and those of other countries where our members live.

IAAO has had four presidents from Canada and arranged for its textbooks and standards to be translated into several other languages. This year, the library added a research database called InfoTrac, which translates over 500,000 fulltext articles into 11 languages.

A cookbook was created using the recipes from the International Celebration. A limited number of copies will be available at the IAAO Research/Library booth at the annual conference in Phoenix. Flag images from the 25 countries are included in the cookbook to test your international knowledge.
Claude Weems, AAS, has proudly served as a real estate appraiser with the Comptroller of the Treasury, State of Tennessee, in Knoxville, for 15 years.

In 1987, I was a junior in the Bachelor of Science in Business Administration, Finance program at the University of Tennessee Knoxville and had no idea what career I wanted. Then I took an appraisal class at UT that encompassed everything I had studied up to that point—asset valuation, law, ethics, and statistics. When I learned about the three approaches to value and the definition of market value, I had an epiphany of what I wanted to be—an appraiser. I worked in fee appraisal for nine years; then in 1996 my new assessment coworkers quickly learned that I, as a fairly experienced commercial appraiser, had very little knowledge of assessment and mass appraisal. IAAO courses introduced me to a whole new area of the appraisal field, mass appraisal.

When Weems was getting started in his career, he became the youngest Certified General Real Estate Appraiser in Tennessee. He also taught appraisal classes for licensure. At age 30, he became the youngest appraisal instructor in Tennessee.

He has appraisal experience for a wide variety of properties and purposes, including right-of-way acquisitions for new highways, temporary construction easements, permanent drainage easements, scenic easements for Big South Fork Park in Tennessee, damages to remainders in eminent domain takings, acquisitions for the National Park Service, City of Knoxville historical restoration houses in the Mechanicsville neighborhood, The Lost Sea—America’s largest underground lake—in Sweetwater, Tennessee, expert witness testimony, estates, mortgage loans, brokerage, arbitration, 10-year prior retrospective values for estates to submit to the Internal Revenue Service for bases for gains, and corporate relocation.

An IAAO member since 1998, Weems consider some of his most memorable IAAO experiences to be attending to the IAAO annual conference in Nashville, Tennessee; attending the IAAO Preparation and Trial of the Property Tax Assessment Appeal Seminar; conversing with fellow members Rick Stuart, CAE, and Paul Welcome, CAE, about canned data demo development among other topics; having dinner with Past President Josephine Lim, Ph.D.; receiving technical and administrative help from Executive Board members and IAAO staff including Librarian Mary Odom; and of course reading the Journal of Property Tax Assessment & Administration and Fair & Equitable.

In his personal life, he is a devoted husband, father, and volunteer. He has been married to his wife Sharon for 24 years, and they have two children, Sarah, 16, and Benton, 19. “My family enjoys visiting the nearby Great Smoky Mountains National Park and the many recreational lakes in our area.”

When asked about his other interests, Weems said, “I am a Paul Harris fellow with Rotary International. I strongly encourage all IAAO members to attend a Rotary Meeting in their community. Rotary is not a service organization per se, but it is involved with many worthwhile projects including among others the Bill Gates Foundation. Assessment officials gain great credibility and personal fulfillment in their communities by helping others and performing community service within their jurisdictions.”
FREE VIDEO RELEASED: 2012–2013 USPAP Changes


The video, shot on location at the Foundation’s headquarters, is a 23 minute interview with the 2011 Chair and Vice Chair of the Appraisal Standards Board (ASB), J. Carl Schultz, Jr. and Barry Shea, respectively. A PowerPoint presentation is available for simultaneous viewing as well.

A link to access the video is available on the IAAO Web site under the Education tab on The Appraisal Foundation Resource Page.

USPAP changes discussed in the video include:

- Revisions to DEFINITIONS of “Client,” “Extraordinary Assumptions,” and “Hypothetical Condition,” as well as a new definition of “Exposure Time”;
- Creation of a new RECORD KEEPING RULE and related edits to the Conduct Section of the ETHICS RULE;
- Revisions to Advisory Opinion 21, USPAP Compliance; and,
- Revisions to STANDARDS 7 & 8: PERSONAL PROPERTY APPRAISAL, DEVELOPMENT & REPORTING.

If the link on the Web site does not work, enter the entire link manually into your internet browser: http://www.globalpres.com/mediasite/Viewer/?peid=ae8192ef41804f23a498bf7b30458189

Alternatively, you may visit the eLibrary on the Foundation’s Web site at www.appraisalfoundation.org.

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In the News

Natural Disaster
Analysis: Tornado could prompt Missouri lawmakers to consider property tax changes
(published August 7, 2011)
by Chris Blank, Associated Press in The Republic

Article discusses the need for a special legislative session in Missouri to allow businesses that have been destroyed by natural disasters to be removed from the tax rolls in the middle of the year. The article is in response to the destruction caused by a tornado in Joplin that left many businesses with destroyed buildings and no way to generate revenue.

For more information, go to:

Property Tax and the Economy
Property tax rates seem to have little effect on local economies
(published August 7, 2011)
by Doug Sword, Herald Tribune

Article discusses an analysis by the Herald Tribune indicating that property tax rate increases in Florida in the past year have had no visible impact, either positive or negative, on the economy there. The conclusion is based in part on recognition that Florida has relatively low tax rates to begin with.

For more information, go to:

Bailout Ripple Effect and Tax Liens
Bailed-out banks snap up tax liens
(published August 7, 2011)
by Rob O'Dell, Arizona Daily Star

Article discusses purchases of tax liens by banks that had previously received federal bailout money. The banks invest in tax liens at auction to secure favorable interest rate payments on the debt. The article focuses on Pima County, Arizona, but talks about widespread investment in tax liens by banks across the United States.

For more information, go to:
http://azstarnet.com/real-estate/article_662a10e9-c317-5b92-a51b-9efa96fce37d.html

Ladco risks over 100 foreclosures in Des Moines area
(published July 24, 2011)
by Tim Witosky, DesMoinesRegister.com

Article discusses sale of tax liens by a Des Moines-area commercial and residential real estate development company in order to weather a challenging commercial market.

For more information, go to:
http://www.desmoinesregister.com/article/20110725/NEWS/107250308/-1/SPORTS12/Ladco-risks-over-100-foreclosures-D-M-area

Property Tax Increases
Property tax assessments stun New Orleans homeowners
(published August 2, 2011)
by Doug Sword, Herald WDSU.com

Article discusses property tax increases due to reassessment for 30,000 residential properties in New Orleans. Properties affected include those still recovering from the effects of Hurricane Katrina.

For more information, go to:

Emanuel defends proposed property-tax hike for schools
(published August 9, 2011)
by Chip Mitchell, WBEZ91.5

Article discusses a controversial $150-million property tax increase by Chicago public schools. Chicago Mayor Rahm Emanuel is defending the increase.

For more information, go to:
http://www.wbez.org/story/emanuel-defends-proposed-property-tax-hike-schools-90330

International
Russia may impose property tax in six Russian regions beginning in 2013
(published July 27, 2011)
by RIANOVOSTI

Article discusses the possibility of a unified real estate tax being implemented in six Russian regions as a pilot program to replace existing land and property tax systems.

For more information, go to:
The IAAO Associate Member Committee (AMC) is doing good things for IAAO. Tim Boncoskey (left) and David Boisvert (right), co-chairs of the Arizona Local Host Committee, accept a check from the AMC during its planning meeting in Phoenix. The funds go towards defraying the cost of the annual conference. AMC members are (l to r) Lourdes Aguiar, JoAnn Pier- son, Stephanie Draughon, Michael Heaton, and Heather Reichardt.

The business enterprise value debate continues!

This new edition covers business enterprise value in general and in special property types: hotels, nursing facilities, convenience stores, and shopping centers.

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

Where Do You Read F&E?

Mario Vittiglio, Executive Director of the Institute of Municipal Assessors (IMA), reads F&E during the IMA Annual Conference in Niagara Falls. Mario is shown here with IAAO President-Elect Debbie Ashby and IAAO President Bruce Woodzell (on right) and Reba Woodzell (left).

IAAO Director of Meetings Aubrey Branch and her son Riley read F&E at a Kansas City T-Bones baseball game. “Aub” and her “little man” were there as part of an IAAO-sponsored staff outing.

Right, the IAAO Executive Board reads F&E in Minneapolis, Minnesota, at its third regularly scheduled Executive Board meeting of 2011. Members of the Minnesota Association of Assessing Officers were able to attend portions of the board meeting, and they hosted an after-hours baseball game for the visiting board. Highlights of the board meeting are covered in President Woodzell’s monthly message on page 2 of this issue.

Above, Nancy Delange reads F&E during a family trip to Italy. Nancy is an appraiser in the North District Office of Los Angeles County. Pictured behind her is the Colosseum of Rome, which was completed in 85 AD under Roman Emperor Titus.
Education Calendar

BY LOCATION

ALABAMA

101—Fundamentals of Real Property Appraisal
Montgomery, September 26–30, 2011
The Center for Governmental Services sponsor the offerings listed above. For more details, contact Julia Helflin 334/844-4782.

ARIZONA

112—Income Approach to Valuation II
Phoenix, November 14–18, 2011
The Arizona Chapter of IAAO sponsors the offering listed above. For more details, contact David Beau Baisvert 602/372-1629.

ARKANSAS

102—Income Approach to Valuation
Little Rock, October 31–November 4, 2011
The Assessment Coordinator Department sponsors the offering listed above. For more details, contact Karen Rassias 978/363-1100, Ext. 116.

CONNECTICUT

311—Residential Modeling Concepts
Rocky Hill, October 17–21, 2011
The CT Chapter of IAAO sponsors the offering listed above. For more details, contact Melinda Fonda at 203/385-4025.

FLORIDA

201—Appraisal of Land
Tampa, October 17–21, 2011
600—Principles & Techniques of Cadastral Mapping
Yulee, November 28–December 2, 2011
The Property Tax Oversight sponsors the offering listed above. For more details, contact Ginny Whipple 812/593-5308.

INDIANA

151—National USPAP
Huntington, October 11–13, 2011
101—Fundamentals of Real Property Appraisal
Valparaiso, October 24–28, 2011
400—Assessment Administration
Fishers, October 31–November 4, 2011
311—Residential Modeling Concepts
Fishers, November 14–18, 2011
102—Income Approach to Valuation
Bloomington, December 5–9, 2011
Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Meghan Miller at 727/538-7312.

IOWA

112—Income Approach to Valuation II
Cedar Falls, November 28–December 2, 2011
400—Assessment Administration
Cedar Falls, November 28–December 2, 2011
The Institute of Iowa Certified Assessors sponsor the offerings listed above. For more details, contact John Freese 319/824-6216.

KANSAS

102—Income Approach to Valuation
Wichita, October 3–7, 2011
400—Assessment Administration
Manhattan, November 7–11, 2011
The Kansas County Appraisers Association of IAAO sponsors the offerings listed above. For more details, contact Cindy Brenner 620/879-7449 or kcaa@sbcglobal.net.

KENTUCKY

400—Assessment Administration
Frankfort, October 10–14, 2011
The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Stacy Bush 502/564-5118.

MASSACHUSETTS

402—Tax Policy
Billerica, October 3–7, 2011
The Massachusetts Chapter of IAAO sponsors the offerings listed above. For more details, contact Karen Rassias 978/363-1100, Ext. 116.

MISSOURI

311—Residential Modeling Concepts
Blue Springs, October 17–21, 2011
Kansas City Chapter of IAAO sponsors the offerings listed above. For more details, contact Sackey Kweku 816/881-3307.

NEBRASKA

100—Understanding Real Property Appraisal
Kearney, October 3–4, 2011
150—Math for Assessors
Kearney, October 5–6, 2011
102—Income Approach to Valuation
Kearney, October 3–7, 2011
452—Fundamentals of Assessment Ratio Studies
Columbus, October 12–14, 2011
400—Assessment Administration
Gering, October 24–28, 2011
300—Fundamentals of Mass Appraisal
Gering, November 14–18, 2011
The Nebraska Department of Revenue Property Assessment Div. sponsor the offerings listed above. For more details, contact Jody Warfield 402/471-5982.

NORTH CAROLINA

551—Valuation of Machinery and Equipment
New Bern, November 7–9, 2011
976—Public Relations and Customer Service
New Bern, November 9, 2011
NC Association of Assessing Officers sponsor the offerings listed above. For more details contact Tina Stone 919/545-7577.

OHIO

102—Income Approach to Valuation
Coshocton, October 31–November 4, 2011
101—Fundamentals of Real Property Appraisal
Marion, February 27–March 2, 2012
300—Fundamentals of Mass Appraisal
Marysville, April 16–20, 2012
201—Appraisal of Land
Urbana, July 23–27, 2012
The Ohio Ad Valorem School sponsor the offering listed above. For more details, contact Robert Graham 513/867-7900.

TENNESSEE

151—National USPAP
Brentwood, September 26–28, 2011
400—Assessment Administration
Brentwood, September 14–18, 2011
The Division of Property Assessments sponsor the offering listed above. For more details, contact James Woodyard 615/401-7789.

TEXAS

552—Personal Property Auditing-Basic
Houston, September 26–28, 2011
553—Personal Property Auditing-Advanced
Houston, September 29–30, 2011
311—Residential Modeling Concepts
Houston, September 26–30, 2011
102—Income Approach to Valuation
Houston, October 3–7, 2011
162—Marshall & Swift-Residential
Houston, October 10–11, 2011
163—Marshall & Swift-Commercial
Houston, October 12–13, 2011
158—Highest and Best Use
Round Rock, November 1–2, 2011
402—Tax Policy
Houston, November 7–11, 2011
Texas Association of Appraisal Districts sponsors the offerings listed above. For more details, contact Doris Koch 512/467-0402.

UTAH

Course 311—Residential Modeling Concepts
Salt Lake City, December 5–9, 2011
The Utah Chapter of IAAO sponsors the offering listed above. For more details, contact Tiffany Opheikens 801/399-8136.

VERMONT

101—Fundamentals of Real Property Appraisal
White River Junction, October 3–7, 2011
The Property Valuation and Review, State of Vermont Tax Dept. sponsor the offering listed above. For more details, contact Felicia Martineau 802/828-5862.

VIRGINIA

191—USPAP 7-Hour Update
Hampton, September 15, 2011
Virginia Association of Assessing Officers sponsor the offerings listed above. For more details, contact Kim Smith 757/385-8851.

WISCONSIN

300—Fundamentals of Mass Appraisal
Milwaukee, October 24–28, 2011
The Wisconsin Association of Assessing Officers sponsor the offerings listed above. For more details, contact Paul Koller 262/797-2461 or pkoller@newberlin.org.

BY COURSE

Course 100—Understanding Real Property Appraisal
October 3–4, 2011, Nebraska (Kearney)
Course 101—Fundamentals of Real Property Appraisal
September 26–30, 2011, Alabama (Montgomery)
October 3–7, 2011, Vermont (White River Junction)
October 24–28, 2011, Indiana (Valparaiso)
February 27–March 2, 2012, Ohio (Marion)
Course 102—Income Approach to Valuation
October 3–7, 2011, Nebraska (Kearney)
October 3–7, 2011, Kansas (Wichita)
October 3–7, 2011, Texas (Houston)
October 31–November 4, 2011, Ohio (Cincinnati)
October 31–November 4, 2011, Arkansas (Little Rock)
December 5–9, 2011, Indiana (Bloomington)
Course 112—Income Approach to Valuation II
November 14–18, 2011, Arizona (Phoenix)
November 28–December 2, 2011, Iowa (Cedar Falls)

Workshop 150—Math for Assessors
October 5–6, 2011, Nebraska (Kearney)

Workshop 151—National USPAP
September 26–28, 2011, Tennessee (Brentwood)
October 11–13, 2011, Indiana (Huntington)

Workshop 158—Highest and Best Use
November 1–2, 2011, Texas (Round Rock)

Workshop 162—Marshall & Swift-Residential
October 10–11, 2011, Texas (Houston)

Workshop 163—Marshall & Swift-Commercial
October 12–13, 2011, Texas (Houston)

Workshop 191—USPAP 7-Hour Update
September 15, 2011, Virginia (Hampton)

Course 300—Fundamentals of Mass Appraisal
October 24–28, 2011, Wisconsin (Milwaukee)
November 14–18, 2011, Nebraska (Gering)
December 5–December 9, 2011, Arkansas (Little Rock)

Course 311—Residential Modeling Concepts
September 26–30, 2011, Texas (Houston)
October 17–21, 2011, Missouri (Blue Springs)
October 17–21, 2011, Connecticut (Rocky Hill)
November 14–18, 2011, Indiana (Fishers)
December 5–9, 2011, Utah (Salt Lake City)

Course 400—Assessment Administration
October 10–14, 2011, Kentucky (Frankfort)
October 24–28, 2011, Nebraska (Gering)
October 31–November 4, 2011, Indiana (Fishers)
November 7–11, 2011, Kansas (Manhattan)
November 14–18, 2011, Tennessee (Brentwood)
November 28–December 2, 2011, Iowa (Cedar Falls)

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.

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**REAL PROPERTY APPRAISER MANAGER**
Charlotte, North Carolina

Hiring Range $56,668.80 - $74,377.80

Mecklenburg County, NC (Charlotte) is seeking a motivated and experienced professional to join the Appraisal Division of the Tax Assessor’s Office. The position will work in a team environment under direction of the Division Manager to supervise nineteen (19) assigned staff in the accomplishment of the Division’s tasks. These tasks include but are not limited to: listing of all real property new construction on an annual basis; reappraisal of all real property as mandated by State or local government; defense of values before taxpayers or representatives, and local or state boards; implementing departmental policy, procedures, and guidelines; related work as required.

Candidates should have a bachelor’s degree in Real Estate or a related field and a minimum of seven years experience in ad valorem appraisal. Supervisory experience and ten (10) years experience in mass appraisal preferred, including performing cost analysis to develop base rates, depreciation schedules, and values for all property types including income-producing properties. Should have an in depth knowledge of all approaches to value including cost, market and income. Familiarity needed with GIS applications, ArcView and Microsoft Office applications. IAAO designation is a plus. Certification by the North Carolina Department of Revenue within one year and a valid driver’s license required.

The application period will conclude September 16, 2011. Please apply on our website at http://www.charmeck.org/mecklenburg/county/HR/Pages/ApplyOnline.aspx
Member Anniversaries - September

5 Years
Brenda Jo Beck, Ford Motor Company, Dearborn, MI
Reuben Danakody, BC Assessment Authority, Victoria, BC, Canada
Paul C Dooley, Kimco Realty Corporation, New Hyde Park, NY
Linda D. Durr, Greenlee County, Clifton, AZ
Connie R. Flippin, Jackson County Assessment Department, Kansas City, MO
Dawn Ford, Brevard County Property Appraiser's Office, Titusville, FL
Jason W. Illig, Commonwealth of Virginia - Department of Taxation, Richmond, VA
Monah B. Kelley, Cameron Parish Assessor's Office, Cameron, LA
J. Mitchell Pruet, Taos County, El Prado, NM
Grant C Showacre, Albany County Assessor's Office, Laramie, WY
Alan M. Smith, Ada County Assessor's Office, Boise, ID
Brad Smith, Ada County Assessor's Office, Boise, ID
George T. Spenos, Marion County Assessor, Indianapolis, IN
Anette B. Spickard, Lane County, Eugene, OR
Katie Steward, Jackson County Assessment Department, Kansas City, MO
David A. Suess, Boise, McKinney & Evans, LLP, Indianapolis, IN
Christopher S. Wyrick, Jackson County Assessment Department, Kansas City, MO
John Zelinka, Esq, Shelby County, Memphis, TN

10 Years
Peter J Crockett, Hiscock and Barclay, LLP, Syracuse, NY
Stuart K Dalgleish, CAE, City of Calgary, Assessment Department, Calgary, AB, Canada
Jeffery D. Hackerott, Madison County Assessor's Office, Madison, NE
Karl L. Keith, Montgomery County Auditor's Office, Dayton, OH
Karen McCord, Ector County, Odessa, TX
Charles T. Napper, Sumter County, Sumter, SC
Ken A. Olive, Camden County Assessors Office, Camdenton, MO
Terril A Roberts, Pima County Attorney's Office, Tucson, AZ
Lonnie P. Steedman, City of Oneida, Oneida, NY
Bryan Tack, CAE, Polk County Assessor's Office, Des Moines, IA
Keith E Tibbit, Caddo Parish Assessor's Office, Shreveport, LA
Stephen Wheelock, Town of Norwich, Norwich, VT

15 Years
Raymond E. Beattie, Jr, Town of West Warwick, West Warwick, RI
Marion Beaumont, California State University, Newport Beach, CA
Mary Ellen Brown, Town of East Granby, East Granby, CT
Judy Burton, Washington County Assessor's Office, Saint George, UT
Ralph G. Cooper, Dresden, TN
Elizabeth A. Duffy, Town of Monroe, Monroe, CT
Lynne S. Houston, City of St Clair, St Clair, MI
Ronald N. Huckabay, Andrews County Appraisal District, Andrews, TX
Orn Ingvarsson, Registers Iceland, Reykjavik, Iceland
Chris Jones, Escambia County Property Appraiser's Office, Pensacola, FL
Kim M. Lauffer, RES, Comanche County, Coldwater, KS
Judy P. Miller, New Jersey Division of Taxation, Trenton, NJ
Robin R. Rosswurm, AAS, Bryan City Schools, Bryan, OH
Lee C Simmons, Jackson County Assessment Department, Kansas City, MO
Stephen G. Twombly, S G Twombly Appraiser, Roxbury, VT
Joseph R. Uitley, Cumberland County Tax Administrator's Office, Fayetteville, NC
Joaquin Valdez, Los Alamos County Assessor's Office, Los Alamos, NM
Patricia V. Waggoner, Henrico County Assessment Division, Richmond, VA

20 Years
David R Bagby, Mecklenburg County, Charlotte, NC
Jeffrey K. Bandy, City of Alexandria, Alexandria, VA
Ronald E. Brown, Ketchikan Gateway Borough, Ketchikan, AK
Ramiro R Canales, Nueces County, Corpus Christi, TX
Cynthia Craft, Edwards County, Kinsley, KS
Sidney H. Daughtrey, City of Suffolk, Suffolk, VA
Richard W. Hermes, CBIZ MHM, LLC, Saint Louis, MO
Charles W Husband, Randolph County Tax Department, Asheboro, NC
Kelsie E. Jones, Tennessee State Assessed Properties, Nashville, TN
W Ken Parsons, Marvin F Poer & Company, Dallas, TX
Earl E. Zent, CAE, Hennepin County Assessor's Office, Eden Prairie, MN

25 Years
William J. Barkin, Town of Williamstown, Williamstown, MA
Stephen E. Barney, Arizona Department of Revenue, Phoenix, AZ
Joseph P. Haggard, CAE, Oklahoma Tax Commission, Ad Valorem Div., Oklahoma City, OK
Florita M. Harrison, Kirkwood, MO
Jay C. Heavenr, Gaston County Tax Department, Gastonia, NC
Maria A. R. Kattmann, RES, Portsmouth Assessor's Office, Suffolk, VA
Nancy Kolokotrones, Oklahoma County Assessor's Office, Oklahoma City, OK
Dennis R. Long, Hancock County, Hainesville, KY
Darrell K Lovell, Town of Galesburg, Galesburg, IL
John A Murray, Murray & Assoc, Minneapolis, MN
Donna L. Ralston, City of Norwich Assessor's Office, Norwich, CT

30 Years
Ronald V. Antry, Craven County, New Bern, NC
Marva Benningsdorf, Ida County, Ida Grove, IA
Richard L. Horn, Sarasota County Property Appraiser, Sarasota, FL
David V. Kimbrough, Lubbock Central Appraisal District, Lubbock, TX
Debra D Ming, Madison County, Edwardsville, IL
Robert Tisdahl, Property Assessment Advisors, Inc, Chicago, IL

35 Years
Michael A. Bekech, Town of Waterford, Waterford, CT
Don H Burnell, CAE, Don Burnell & Associates, Nashville, TN
Daniel J. Dzierbicki, RES, Ypsilanti Township Assessor's Office, Ypsilanti, MI
Edna B Gibson, RES, Kingston, TN
Ervin A Higgs, Monroe County, Key West, FL
John C. Petoskey, Union County Assessors Office, Monroe, NC
Daniel R. Puma, Prince George County, Department of Assessments, Upper Marlboro, MD
J Edward Salisbury, CAE, Salisbury & Associates, Taylorville, IL
Marcia S. Sudano, RES, Bernards Township, Lebanon, NJ
Gary N. Williams, CAE, Verizon Communications, Lewisville, TX

40 Years
Michael E. Crane, Crane & Norcross, Chicago, IL
Nicholas J. Muros, CAE, Marvin F Poer & Company, Dallas, TX
Walter J Staab, CAE, Hays, KS

45 Years
Kansas County Appraisers Association, Meade, KS

50 Years
Ernie Beren, Law Offices of Fred Gordon, P.C., Royal Oak, MI

Rich Almy 708-354-8265
ralmy@att.net
Bob Gloudemans 602-870-9368
rgloudemans@earthlink.net
Bob Denne 847-788-1694
rcdenne@gsb.uchicago.edu

Almy, Gloudemans, Jacobs & Denne
Property Taxation and Assessment Consultants
When I think of community spirit, I automatically think of my coworkers at IAAO. They are very generous with their time and resources. When they hear a cry for help, they immediately jump into action.

Home Run 1
In the early evening of May 22, 2011, an EF5 tornado ripped through Joplin, Missouri, which is approximately 140 miles directly south of Kansas City. The tornado left a path of destruction that affected approximately 8,000 structures, injured more than 900 people, and took the lives of more than 160. More than one-third of the city was completely destroyed, wiped out, gone!

Four IAAO staff members have family in Joplin, and two of them had family members who lost their homes. The grandmother, aunt, and uncle of Meetings Coordinator Lauren Harlan were not seriously harmed but unfortunately lost everything including their homes.

That same evening, Matt Hernandez, Administrative Assistant and a former Marine, accompanied volunteers from the Kansas City Police Department to Joplin to search for survivors. When describing the experience, Matt said, “I had the opportunity to provide immediate assistance to the people of Joplin. Witnessing the devastation left by the tornado was heartbreaking, but the perseverance of all those involved in the search efforts provided optimism.”

My sister is an RN at a hospital near Joplin, where many of the injured were being sent. She reported that these people had nothing but the torn and bloodied clothing on their backs and suggested that a collection be organized.

The damage in Joplin is difficult to comprehend.

A pickup truck full of donated supplies destined for Joplin.
When IAAO staff members were informed of the need, they filled a pickup truck with basic items: flashlights, batteries, diapers, clothing, sheets, blankets, pillows, toothbrushes, toothpaste, combs, shampoo, deodorant, and duct tape. In just 24 hours they were able to accomplish this! The supplies were promptly delivered and, hopefully, made a small but positive difference to people trying to survive and rebuild their lives.

On a happy sidenote, Higgins, a Yorkie who belongs to Lauren’s grandmother, had been missing for four days after the devastation. While searching through the piles of rubble that was their neighborhood, Lauren’s aunt, uncle, and cousin came across the dog, traumatized but alive and very happy to see them. It was a joyous moment that happened to be captured on tape and became part of documentary footage on YouTube (http://www.youtube.com/watch?v=lGwEuELsmbM).

Lauren has made several trips to Joplin to help relatives. She says, “To see your hometown completely devastated is a horrible thing. But with the overwhelming generosity of people from all over the country, Joplin will rebuild and be stronger than ever.”

**Home Run II**

Another example of the staff’s generosity is their contribution to Sunflower House, a nonprofit, United Way agency serving Wyandotte and Johnson Counties in Kansas. The mission at Sunflower House is to protect children from physical and sexual abuse through education, advocacy, and forensic and medical services. It is a safe place for children to be interviewed and receive medical care when an instance of child abuse has been reported.

On July 19, I received a plea from Sunflower House for snacks and drinks for the children. I am a supporter of Sunflower House, so I reached out to my coworkers, and in true IAAO spirit, they stepped up to the plate and answered the call. In just a few days, they filled two boxes with snacks and juice boxes for the children! When I delivered the donations to the facility, the Sunflower House staff was excited and so grateful!

Time after time, IAAO staff members have demonstrated their community spirit and their generosity by answering these calls for help. They have volunteered their time at Habitat for Humanity, collected clothes and linens for tornado victims, collected Toys for Tots, and now this! I cannot think of a better place than IAAO to work and no better coworkers than our staff! Thank you to each one, and God bless you!
For a limited time, recruit new members who will get up to two years (or more!) of membership for only $200. They can join now and not pay dues again until January 1, 2014!

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

This incredible offer expires on March 31, 2012. The sooner you recruit new members, the more they get for free, and the more chances you have to win $200.

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

Visit [www.iaao.org](http://www.iaao.org) for more information and a special membership application.

Questions? Contact membership@iaao.org or call 1-800-616-IAAO (4226).