

Assessment Powered by Enterprise GIS in the Los Angeles County Assessor's Office

Mark Greninger

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Low-Cost GIS for Municipal Assessors



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FEATURE ARTICLE

- 3** Assessment Powered by Enterprise GIS in the Los Angeles County Assessor's Office
Mark Greninger

COLUMNS

- 2** From the President
9 Legal Trends
10 Answers from AssessorNET
11 In the News
29 Director's Forum

DEPARTMENTS

- 15** Where Do You Read F&E?
20 Member Anniversaries
22 Education Calendar
24 New Members
27 In Memoriam
28 Congratulations New Designees

SPECIAL SECTIONS

- 16** Certification of Candidates
17 Candidate Profiles: Election of the 2015 Executive Board

SPOTLIGHTS

- 12** Low-Cost GIS for Municipal Assessors
David McKittrick





FROM THE PRESIDENT

Kim Lauffer, RES

Dear IAAO Members,

By the time you read this, IAAO will have just completed another successful Annual Conference. At the time of publication there were more than 870 registered attendees. With late registrants we may reach the same attendance numbers as last year in Grand Rapids, Michigan. Thanks to everyone who invested their time and energy to attend. The Annual Conference offers tremendous educational and networking value as well as being an enjoyable social experience. It is an opportunity for each attendee to bring back something useful to share with co-workers. As such, it is an experience that extends beyond just the few days we meet to share our knowledge and experiences.

The Executive Board met July 18–19 in Chicago, Illinois. The following is a summary of significant action items and decisions.

- There were a number of changes to Procedural Rules. As might be expected, this is an ongoing process as the organization grows and changes.
- An amendment to Bylaw 7.2 and deletion of Bylaw 5.1.1.9 were approved as previously exposed to IAAO membership.
- The board approved the criteria for a student membership payment level with minor modifications. Student members will receive all IAAO services and benefits electronically and they cannot serve on an IAAO committee, run for an elected office, or vote in any IAAO election.
- The board approved the criteria for an entry-level membership payment level with minor modifications. Entry-level members will receive all IAAO services and benefits electronically and they cannot serve on an IAAO committee, run for an elected office, or vote in any IAAO election. Membership at this payment level is limited to three years.
- The board voted to select Niagra Falls, Ontario, as the location of the 2019 annual conference.
- The board approved an additional \$25,000 for the new Monday night Member Appreciation event at the 2014 annual conference. This event is being held in place of the President's Dinner, and all registered attendees are invited.
- The budget was increased for review of Course 112 Income Approach to Valuation (Contemporary Methods) to allow for a pilot course using students, instructors, and the development team.
- The board approved a recommendation by the Infrastructure Review Special Committee to recruit and train mentors (or coaches) and graders for the Certificate of Excellence in Assessment Administration Program.
- The board approved a plan to create an IAAO Membership Website Career Builder Widget to advise and guide members on the best courses to achieve success for their specific job description and to outline the path to achieve career goals.
- The board accepted revisions to the board Code of Conduct document. There was also a consensus to develop a policy regarding conflicts of interest for board members.

(continued on p. 21)

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Assessment Powered by Enterprise GIS in the Los Angeles County Assessor's Office

Mark Greninger

(oblique images courtesy of Pictometry)

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.

Assessment has always been about maps, parcels, and value, but it has moved from the paper maps, sketches, and appraisals of the distant past, to computer-aided drafting (CAD) in the 1980s and 1990s, to the world of geographic information systems (GIS) today. An ongoing question through assessment offices is, "What is GIS?" The U.S. Environmental Protection Agency defines GIS as a computer system that allows users to map, model, query, and analyze many different sources of geographic data within a single database based upon location. It's a tool used by government, commercial businesses, schools, and other organizations to understand situations and solve problems.

The Los Angeles County Office of the Assessor is the largest agency of its kind in the United States, managing a property database of more than 2.6 million assessments. Leveraging GIS technologies and data has enabled the assessor's office to provide more for its constituents.

Emilio Solano, manager of Mapping and GIS Services, has been with the assessor's office for more than 25 years. In Guatemala in the 1960s, he worked on computerized systems at his place of employment, an engineering firm. Moving into

the mapping position at the Los Angeles County Office of the Assessor, Solano remembers how strange it was to find that everything was still paper with no computers.

In time, Solano helped the office transition from paper maps, which required 65 engineers to maintain, to today's GIS systems, which 42 engineers use to manage the 2.4 million parcels in Los Angeles County. He has led the integration of GIS technologies, tools, and data for more than 10 years.

The Addition of Imagery

Critically, moving to a GIS world enables assessment offices to add new types of geographic information to their tool belt. One of these data types is aerial imagery, which allows assessors to see what is on the ground without having to go into the field. Thus assessors have more information before they go into the field, and in some cases, field visits are eliminated altogether, saving time and expenses. As the use of GIS grows, assessment offices are searching for solutions that fit their needs and striving to leverage enterprise-level investments in imagery, software, and tools that provide more capabilities at reduced costs.

Traditionally, aerial imagery has been captured *straight down*, also known as ortho imagery (see figure 1). However, in 2002 the assessor's office acquired a new product, oblique imagery, also known as *bird's-eye view*, which provides a more intuitive way to review property from the desktop (see figure 2). Critically, this new technology enables measurement and the overlay of existing GIS data, which had not been possible before.

The Birth of LARIAC

In 2005, the Los Angeles County Office of the Assessor was a cofounder of the

Los Angeles Region Imagery Acquisition Consortium (LARIAC) program, established by the Chief Information Officer, Department of Regional Planning, and Department of Public Works. The goal of the program was to collaboratively acquire digital aerial data with organizations willing to share the acquisition costs. Many people put a tremendous amount of effort into creating LARIAC. Chief among those were Milan Svitek, GIS Manager for the Department of Regional Planning, and John McIntire, Chief Information Officer, who were able to successfully complete the first imagery acquisition. A number of other

county departments and more than 30 cities immediately realized the benefits of cooperating to acquire these data for their operations.

A number of other county departments and more than 30 cities immediately realized the benefits of cooperating to acquire these data for their operations.

Figure 1. Orthogonal imagery of the new Metro Line construction in Los Angeles



Figure 2. Oblique imagery of the new Metro Line construction in Los Angeles



The assessor's office had been working on new digital and GIS-based systems, and the imagery provided by LARIAC would fit in perfectly. Computerization of parcel mapping had already begun, but black-and-white photographs were being used to help with mapping analysis. The process was laborious and expensive. As the office examined the consortium and the technology being introduced, it became obvious that this program would work, especially for property owners.

The first flights for LARIAC took place in 2006 and have been repeated every two to three years. Currently LARIAC is in its fourth data acquisition cycle (2014). The aerial imagery and data collected include 4-inch resolution orthogonal imagery, infrared 4-inch oblique imagery, 5-foot digital elevation data sets derived from LiDAR, and 2-foot elevation contours for the entire county. Initially, more than 8 trillion bytes of data were delivered on hard drives to participants. These data are accessed through desktop applications, including Esri's ArcMap software for ortho imagery and Pictometry's Electronic Field Study (EFS) application for oblique imagery. It was a good start, but installing and maintaining desktop software not only was time-consuming and expensive but also reduced participation in the project because of the complexity of deployment.

To bypass these issues, LARIAC worked closely with Pictometry over the next few years to provide faster and easier delivery and deployment models for the massive volume of information being delivered. The project team of Mark Greninger and Nick Franchino, who replaced Mr. Svitek as Project Director and Project Manager, respectively, focused on delivery speed once the value of the information had been proven.

LARIAC in the Cloud

The real change occurred when aerial imagery deployment moved to the cloud in 2010. Cloud-based services now offer all the original benefits of the desktop software but in the cloud. This development has provided access to more users, faster deployment, no configuration, no local hardware purchases, and no custom configuration. A key tool within the cloud-based platform is Pictometry Online (POL), which provides access to current and historic oblique imagery and orthophotography, as well as the ability to rapidly search and navigate through hundreds of terabytes of imagery and data (see figure 3). Users can quickly locate, display, and extract the image or portion of the image most relevant to them and easily share access to critical visual information. They can also measure, analyze, and mark up the images and maps to support their work. GIS data layers can be uploaded to POL, overlaid on the imagery, and easily shared with staff in the office or in the field.

For LARIAC members, moving to the cloud-based platform was a game changer. The consortium shifted from a data distribution model to a business services support model, whose value was more apparent and faster to realize. GIS brought all these people together, but it was the access to imagery that made it real. Early in the program, LARIAC users depended on data sets downloaded onto drives or on printed maps—a cumbersome process. As the technology shifted to the cloud, the

result has been rapid, easy access to aerial imagery for everyone.

With the ability to view and download from any device, LARIAC users can access data quickly from any location.

Because LARIAC is a web-based solution, access to the data is as close as typing in a username and password (no more desktop software to wrestle with).

Figure 3. POL screen with GIS enterprise overlays (parcel boundary) and additional screen usage (parcel map)

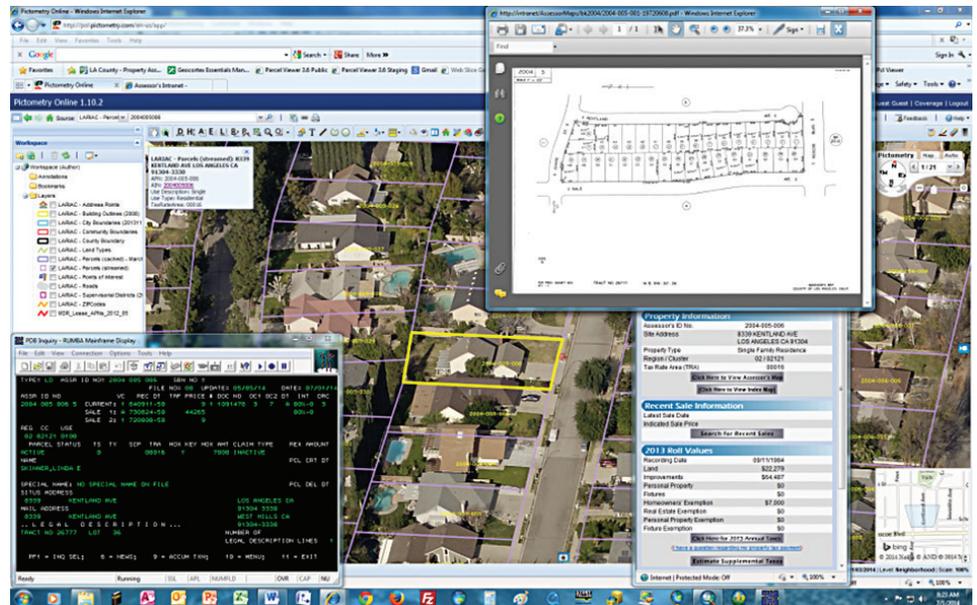
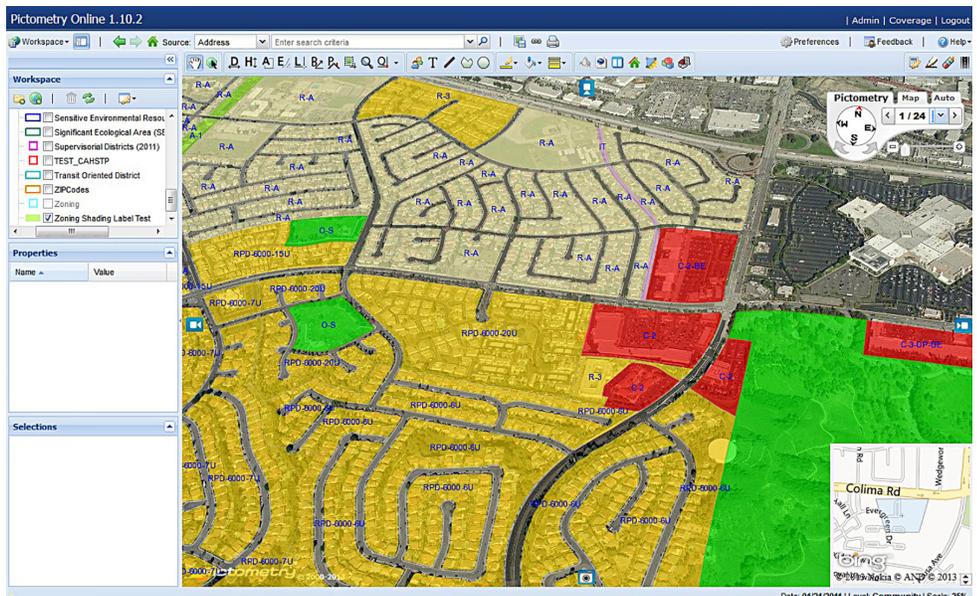


Figure 4. Parcel layer over the imagery updated weekly through GIS enterprise efforts



The value of the system shows: POL averages more than 38,000 hits per month.

Imagery in the Los Angeles Assessor's Office

Solano and his team have focused on building applications specifically for assessment from the enterprise GIS system that is in place. They have been able to provide not only mapping and surveying tools for the assessor's office but also applications for assessors in the field. The goal is to have assessors prepared with all pertinent information including imagery, history, and resale valuations.

This focus on having field assessors prepared for the field assessment has made a huge difference in productivity. The number of field visits has been reduced, and the valuable information required for assessment of places with limited access is available.

Working alongside Solano is Garo Megerdichian in the mapping and GIS department. He notes that a strong benefit of aerial imagery is confirming and defending values during appeals. The historical images are critical in the appeal process. Since California does not have any set standards, the Los Angeles assessor's office conducts inspections every year, making the historic imagery from the flights critical.

Solano's team integrates imagery with GIS applications such as Esri ArcMap. They reference imagery for mapping verification. Using the image overlay to verify position of buildings within the parcels and for ongoing development needs is very beneficial in showing what is present and, even more important, what is missing. With development professionals requesting maps and imagery, the department is confident that the information is accurate and that buildings are not being split with parcel lines. The accurate mapping is not only important to assessment but also the key to working with the public to explain updates

and support planning and addressing of parcels (see figure 5).

A recent need that has arisen is the use of imagery within the tax collection department. When a city or county is putting a defaulted property up for sale or auction, it is important that the property information is correct. Cities and counties are using GIS and imagery validation solutions to save time and avoid lawsuits. Being a part of the process, the LARIAC data and imagery reduce risk and increase accuracy.

The long-term goal is to make GIS more accessible and usable for everyone in Los Angeles County by extending the GIS platform for LARIAC to include imagery.

The Next Technology Push: Mobility and Data as a Service

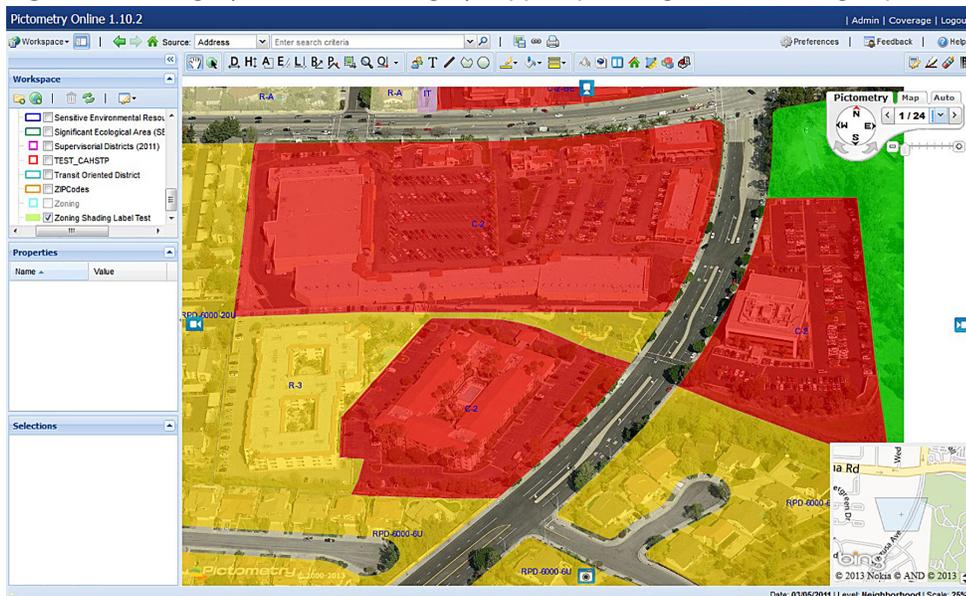
The next big technology push is mobility and data as a service (DaaS). GIS is an important tool for assessors, and the need to have immediate access through mobile devices is growing, including the need to provide accurate geographically driven data. The ability to have information that is constantly updated by

several departments because they can upload corrections and/or new data is priceless. Everyone shares in the benefit of finding trends and maintaining overall accuracy of data for public safety, land use planning, and more.

Part of the DaaS goal is to extend the GIS services beyond imagery by adding other critical GIS data sets, such as infrastructure, roads, and address information, to the services provided as part of the consortium. The long-term goal is to make GIS more accessible and usable for everyone in Los Angeles County by extending the GIS platform for LARIAC to include imagery. With GIS solutions and software, cities and agencies can focus on building applications that fit their needs rather than importing data and installing software. Additional data that LARIAC could provide to its members include street view imagery, change analysis, and planimetrics.

With the immense opportunity to develop solutions with the LARIAC program, all parties are committed to helping extract critical data from the imagery—ortho, oblique, LiDAR, or street view. With three million structures requiring sketches and change analysis, it is an ongoing process to keep

Figure 5. Shading layers over POL imagery support planning and addressing of parcels



the data updated and provide solutions for several different workflows. By having the base imagery and GIS solutions already in the central location as part of the DaaS, cities and departments can focus on key updates for their residents, including zoning, permits, and address accuracy.

As with every enterprise software system, security and redundancy are critical. The LARIAC program, with its focus on DaaS, has brought that to the assessor's office. Solano's team was especially happy with the data storage and redundancy provided from the enterprise infrastructure and cloud-based access. DaaS is providing the platform not only to build applications but also to store all data safely utilizing the strong security and redundancy of enterprise systems.

DaaS is the key to future success and continued growth. Providing the additional forms of imagery, including street-level and three dimensions, while continually striving for higher resolution oblique, ortho, and LiDAR imagery is the consortium's number one goal. And, as noted earlier, the intent of LARIAC is to make this an enterprise solution with access for everyone. Everything lives on a map. When a map can be overlaid with visual intelligence and made available to the masses, it is a win-win at an enterprise level.

Many cities have recognized the strength of collaboration and shared data and are working with the Los Angeles County Office of the Assessor, utilizing the imagery and then adding planimetrics including building outlines and object identification. One city is locating and identifying billboards using third-party services. Planimetrics will be a major consumer of the data and analytics. Local governments have identified location services—attributing data to the object or location and then delivering dimensions and measurements—as an essential component of their operations. LiDAR is also im-

portant for water control, vegetation growth, and elevations.

Many cities have recognized the strength of collaboration and shared data and are working with the Los Angeles County Office of the Assessor, utilizing the imagery and then adding planimetrics including building outlines and object identification.

LARIAC as a Key to Collaboration and Cost Savings

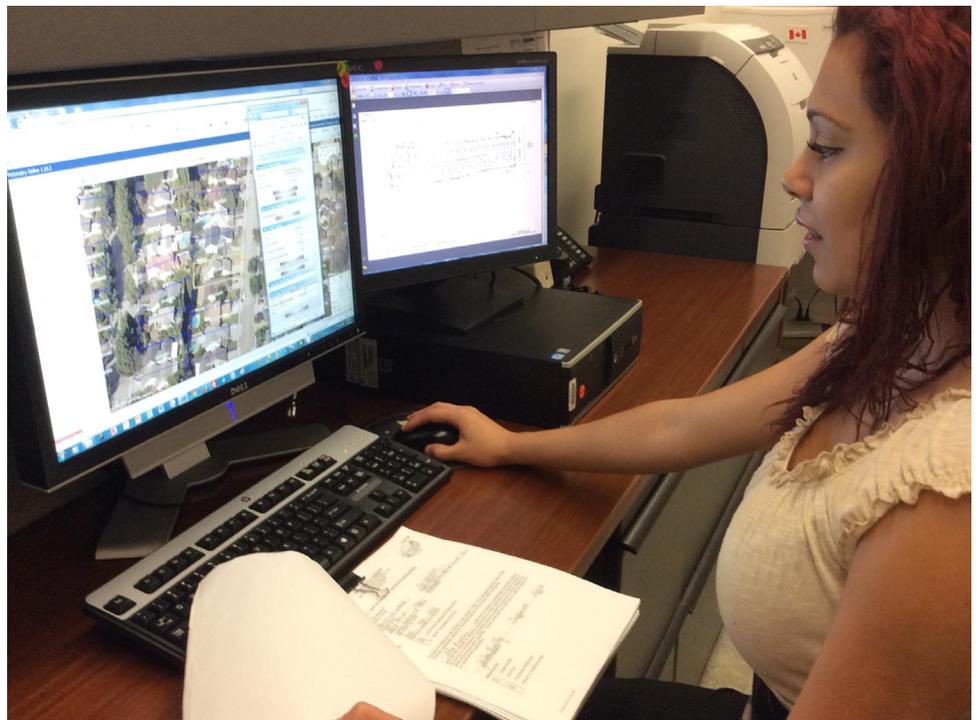
A major accomplishment of LARIAC has been the breakdown of silos. It has saved its participants more than \$15 million during the life of the project. LARIAC has also been the key to growing partnerships between the cities and the county based upon the shared effort to make the project successful. Data accuracy, quality, and consistency of imagery combine to improve public in-

formation and education. The assessor's office is committed to LARIAC and the continual improvement in services through the enterprise GIS solutions being developed. The office has been able to focus on what is important to property owners. Improved public communications, fair and equitable valuations, and overall cost savings make a difference that everyone notices (see figure 6).

For the assessor, the timing and goals of the consortium worked. By investing in the right technology, the right companies, and the right IT and GIS personnel, the assessor and LARIAC made major enhancements to the way the county does business. Focusing on sharing data and imagery at a technical level made sense and made a difference.

Now more than 40 cities and multiple departments and organizations share the same data and aerial imagery. Where it is easy to traditionally get caught up in politics and silos, this group of technical GIS and mapping professionals has provided the platform that creates true collaboration.

Figure 6. Multiple departments and cities in Los Angeles County access POL to view imagery and data



Conclusion

LARIAC is an internationally recognized model of regional cooperation, garnering attention by enabling participating governments to efficiently and cost-effectively acquire and provide high-quality imagery-based services. The county has established a reputation as a visionary leader in the open and collaborative development and use of geographic information.

Through program meetings, workshops, and user groups, LARIAC has supported knowledge transfer and alignment of effort among cities, and this has led to the improved use of aerial imagery and other geographic data

products. The ultimate beneficiaries of LARIAC are the public, who benefit from lower total cost of government, better application of resources, and more efficient government operations.

Mark Greninger is Geographic Information Officer for the Los Angeles County Office of the Assessor. A graduate of Stanford University with a degree in environmental geology, Mark quickly became passionate about GIS and has been in the field ever since. He began his work at the Environmental Protection Agency in San Francisco, where he built his first GIS platform. He then moved to Los Angeles County, where he now oversees the deployment and effective use of GIS technology for the county's 100,000 employees and 10 million residents.



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- Mapping—compliance with standards, contractor selection, integration of digital mapping technology
- Reappraisal Program—determination of need, method of implementation, determining whether an outside appraisal firm is required, program supervision, remote sensing technology and quality control
- Personnel—standards for selection, compensation, training and certification, candidate testing, examination development
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IAAO does not undertake technical assistance projects in the following areas: reassessment or mass appraisal projects; individual appraisals or assessments; or studies not approved by responsible assessment officials. For those seeking help with an individual appraisal project, IAAO may be able to provide referrals.

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





Commercial Property Sales

The sale of a group of storage facilities was considered an arm's-length transaction for property tax purposes even though it was reported as a related-party transaction for Security and Exchange Commission (SEC) purposes, the Ohio Supreme Court has ruled. The court also found that the individual sale prices listed on the property transfer forms were representative of the property value even though the properties were part of a bulk sale and included personal property items.

The litigation involved three storage facilities in two separate school districts. These properties were purchased in 2006 as part of a nine-property deal. The seller had acquired the same properties a year earlier from an unrelated party.

An unusual aspect of the 2006 sale was that the president of the selling company was scheduled to take over as the chief executive officer of the purchasing company within two weeks of the sale. This individual also owned a 20 percent interest in one of the storage facilities.

Valuation Issues

The purchasing company argued that the 2005 sale prices should be used for property tax purposes. The 2006 prices were invalid, the company contended, for several reasons. First, the relationship of the selling company's executive to both companies, as evidenced by the required SEC filing, disqualified the transaction as an arm's-length sale. Second, the 2006 transaction was a bulk purchase and therefore did not necessarily provide representative individual values for the three properties at issue. Third, the sale price included value attributable to personal property transferred in the sale. The 2006 values for the three properties were higher than the 2005 values by approximately \$400,000, \$1,635,000, and \$1,716,500.

The court stated that for a related-party SEC filing to disqualify a sale as arm's length, it would need to show that the related parties had a common financial

interest in the transaction, for example, if one company had an ownership interest in the other. Although the selling company's executive did own a percentage of one of the properties, he did not own any of the purchasing company's stock. Furthermore, he was not, at the time, an officer of the purchasing company and did not exercise control over the purchase decision. Final approval of the transaction was made by the purchasing company's board of directors.

Allocations Representative

In addressing the company's bulk purchase claim, the court noted that a portion of the total purchase price was allocated to each of the nine properties in the sales contract. These values were later used on the conveyance-fee forms which are used for property taxation. According to testimony, these values were prepared by the purchasing company's staff as part of the pre-sale analysis of the deal. Each property was valued by the income approach based on its net operating income, including developing a cap rate and taking into account vacancy loss and the cash flow from rents. Since the analysis was meant to determine what a "reasonable investor" would pay to obtain each property's income, the court said, the values can be considered representative of each property's market value.

The court further dismissed the purchasing company's personal property claim. The company had provided a detailed list of all the personal property transferred in the sale, but no evidence of the personal property value attributable to individual properties. The court noted that self-storage is a real-estate-intensive business because it generates its income based on renting space. Therefore, a value based on an income approach analysis would include very little personal property value, the court said.

(Hillard City Schools Board of Education v. Franklin County Board of Revision, Ohio Supreme Court, No. 2014-Ohio-853, March 11, 2014)

Tax Caps

Another state property tax capping scheme has withstood a constitutional challenge. The New Mexico Supreme Court has ruled that the statute that permits a residential property's value to reset to market value on a change of ownership—known as tax lightning in New Mexico—is consistent with the state constitution's property taxation provisions. The decision affirms the appellate court's determination that the tax cap law was constitutional (see Legal Trends, October 2012).

The New Mexico Constitution gives the legislature the authority to "limit[] the increases in valuation of residential property." It also permits limitations to be enacted for specific classes of residential property taxpayers but only on the basis of three criteria: owner-occupancy, age, or income. The taxpayer claimed that the statute's change-of-ownership provision created an unauthorized fourth class of residential property taxpayers based on time of acquisition.

Although the supreme court came to the same conclusion as the appellate court—that the change-of-ownership statute was constitutional—its reasoning differed. The appellate court had determined that the taxpayer was not entitled to the increase limit because the benefit only starts once the taxpayer becomes the property's owner. The supreme court found that the taxpayer was not entitled to the increase limit because ownership is a characteristic of property that the constitution permits the legislature to treat in different ways.

Ownership is not an attribute of the possessor of property, but rather one of the most fundamental characteristics of the property itself, the court explained. While the constitution limits the legislature's ability to apply different value increases to three taxpayer classes, it places no similar restrictions on residential properties with different characteristics, the court said.

(Zhao v. Montoya, Supreme Court of the State of New Mexico, Docket No. 33,589, June 30, 2014)

General Discussion List—State Universities and Taxes

Q. Mark Musick, Morgantown, West Virginia

Has anyone dealt with working with universities in your county on paying real estate/property taxes, and has anyone who is receiving some form of contribution dealt with agreements from the university as in the private-public sector? Outside of a payment in lieu of taxes, has there been any titled voluntary contribution agreement?

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

I believe the Lincoln Institute of Land Policy has done some research on the general issue. I'm not aware of any research about the type of agreement. Check its website for info. We did not get this detailed in our last Property Tax Assessment Policies and Practices (PTAPP) survey.

A. Faye Tate, Little Rock, Arkansas

There is litigation pending between the Washington County Assessor's Office and the University of Arkansas at Fayetteville concerning the tax-exempt status of University-owned commercial properties that are rented or leased to private businesses.

A. Marsha Standish, Stonington, Connecticut

Attached is the link to the Lincoln Institute report [see original AssessorNET post for link].

A. Allan Booth, Newport, Rhode Island

Mark, you should contact the tax assessor (Dave Quinn) in Providence, Rhode Island. Providence has agreements with its colleges independent of the Rhode Island general laws.

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WORLD NEWS

China advances property tax reforms amid slowdown

(published August 11, 2014)

by Qin Dexing

Jia Kang, Director of the Research Institute for Fiscal Science under China's Ministry of Finance, predicts that the cooling off the Chinese property market will encourage authorities to create legislation for a widespread property taxation system by the end of 2016. The article discusses the steps necessary to implement such a system.

For more information, go to: <http://www.ecns.cn/business/2014/08-11/128744.shtml>.

Greek government red-faced over property tax error

(published August 6, 2014)

by *The West Australian*

Article discusses a large increase in estimated property values used to determine property taxes in a new property tax system being implemented in Greece. Prime Minister Antonis Samaras ordered the finance ministry to revert to last year's real estate values to avoid further criticism.

For more information, go to: <https://au.news.yahoo.com/thewest/business/world/a/24649560/greek-government-red-faced-over-property-tax-error/>.

PROPERTY TAX REFORM

Property tax reform bill draft would consolidate levies, set levy limits for counties and cities

(published August 3, 2014)

by Mike Nowatzki, *The Jamestown Sun*

Article discusses a draft bill in North Dakota that proposes to consolidate various property tax levies in order to simplify the taxing system. Local jurisdictions would then have to prioritize spending across each levy category.

For more information, go to: <http://www.jamestownsun.com/content/property-tax-reform-bill-draft-would-consolidate-levies-set-levy-limits-counties-and-cities>.

PERSONAL PROPERTY TAX

Michigan, Indiana and tax reform

(published August 10, 2014)

by John Ketzenberger, President of the Indiana Fiscal Policy Institute, in *IndyStar*

Article contrasts Michigan's recent decision to eliminate business personal property tax with Indiana's efforts to eliminate the tax. The two states compete to attract new business by providing business tax breaks. Elimination of the personal property tax results in lost tax revenue to local jurisdictions. The article focuses on this policy dilemma for Indiana.

For more information, go to: <http://www.indystar.com/story/money/2014/08/10/michigan-indiana-tax-reform/13803783/>.

Proposal 1 to repeal Michigan tax on equipment approved by voters

(published August 6, 2014)

by Paul Egan, *Detroit Free Press*

Article discusses the voter-approved Proposal 1 measure to eliminate business personal property taxes in Michigan.

For more information, go to: <http://www.freep.com/article/20140805/NEWS06/308050226/Proposal-1-personal-property-tax>.

Michigan use tax and community stabilization share

Proposal 1 (accessed August 5, 2014)

by Ballotpedia

Almanac entry describing details of Michigan Proposal 1 ballot measure passed by voters on August 5, 2014.

For more information, go to: [http://ballotpedia.org/Michigan_Use_Tax_and_Community_Stabilization_Share_Proposal_1_\(August_2014\)](http://ballotpedia.org/Michigan_Use_Tax_and_Community_Stabilization_Share_Proposal_1_(August_2014)).

LOSS OF PROPERTY TAX REVENUES

Will airport benefits outweigh property tax losses?

(published August 9, 2014)

by Gregory Tejada, *The Times*

Article discusses a controversial new airport being built in a south-suburban area near Chicago and the loss of property tax revenue to the local school district because taxable property was purchased by the state as part of the airport project.

For more information, go to: http://www.nwitimes.com/news/local/illinois/beeher/will-airport-benefits-outweigh-property-tax-losses/article_cdcf44cf-b5d6-5dac-ab41-4e5a3d6da171.html.

STATE COMPARISONS

Wisconsin's tax climate is improving, but still lags behind most neighbors

(published August 11, 2014)

by Peter Fricke, *The Daily Caller*

Article discusses a study by the the National Center for Policy Analysis that compares Wisconsin's tax system to surrounding states.

For more information, go to: <http://dailycaller.com/2014/08/11/wisconsins-tax-climate-is-improving-but-still-lags-behind-most-neighbors/>.

Is the tax code driving taxpayers from Wisconsin?

(accesses August 12, 2014)

by MacIver Institute

An analysis of Wisconsin taxes.

For more information, go to: <http://www.ncpa.org/pdfs/20140811-MacIver-NCPA-Tax-Migration-Report-2014.pdf>.

Low-Cost GIS for Municipal Assessors

David McKittrick

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.

Throughout history, scientific innovation has consistently migrated from the realm of experts, to the arena of professionals, to the domain of the masses. Geographic information systems (GIS) technology is no exception to this evolutionary pattern, and over recent decades, more and more businesses, organizations, and agencies have been streamlining workflow, improving data management, and realizing the revenue benefits of an efficiently implemented GIS.

Once accessible only to highly trained surveyors and engineers who were prepared to pay a premium price for this technology, GIS has since become a mainstay for professionals in virtually every imaginable field and discipline. GIS technology even permeates the everyday lives of ordinary people through smartphone mapping applications and worldwide social media interactions.

Inevitably, there are those who seek to profit from innovation by claiming that their solution is a must-have, and their inflated prices belie the fact that less expensive and easier-to-use alternatives do exist. For a municipal government facing stringent budgetary constraints, the prevailing message that GIS must be very expensive and requires highly skilled and trained technicians is a significant deterrent to the adoption of this technology. However, *low-cost* GIS does not mean *low-functionality* GIS.

There is a perception, sometimes justified, that GIS is an overly complicated discipline requiring a great deal of training and know-how, as well as a considerable financial outlay, to be employed effectively. Call it the *Google Earth effect*, but the general populace is now more spatially aware—or at least aware of the existence of spatial technology and its usefulness—than at any time in the past. Not satisfied with simply viewing maps, many moderately tech-savvy citizens are delving into the art and science of interactive mapping technology and are reaping the benefits both personally and professionally. Accessible GIS software packages offer an inexpensive and easy-to-use alternative to mainstream GIS offerings.

When asked why GIS is not part of the workflow, assessment offices have three common responses: expense, difficulty of use, and, perhaps surprisingly, relevance or usefulness. This article attempts to address these three points while at the same time demonstrating that there is room for GIS in every assessor's toolkit.

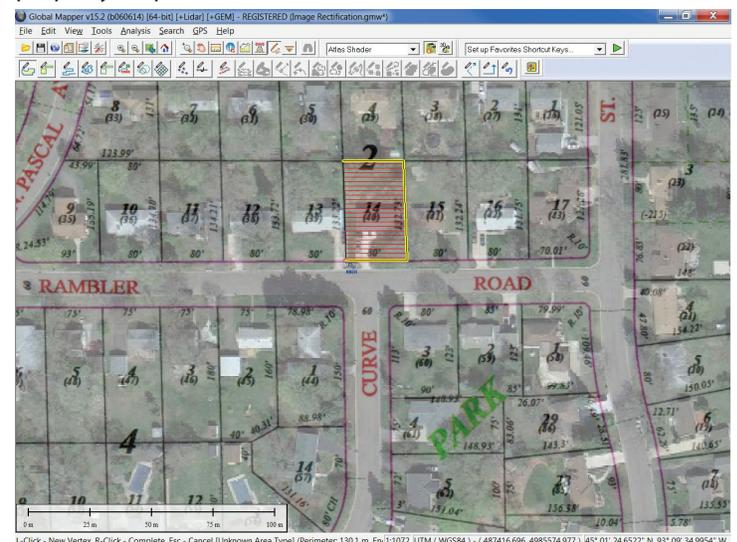
What Is GIS?

There are many who navigate the often tempestuous waters of higher education in order to answer that question only to emerge more confused than when they enrolled. In keeping with the underlying theme of this article, a straightforward definition is more appropriate. Simply stated, GIS is a tool for managing data in its locational context. Obviously the specific purpose and intended use of a GIS refine this definition, but the underlying premise is the same, regardless of industry or application. As shown in figure 1, low-cost GIS can be used to digitize parcels.

Costs

Successful implementation of GIS technology involves more than simply the purchase of software. There are some reputable freeware GIS applications that on face value are, to state the obvious, free. However, this is not the complete story. In defining GIS, particular attention should be given to the letter *S*, which stands for *system*, not, as some have suggested, *software*. The *system* encompasses the requisite hardware, data, the user, and so forth, all of which add to the overall cost of the system. So, for instance, if the chosen freeware is deficient in a way that requires a significant amount of work hours to manually process data or the outsourcing of a component of the GIS workflow, any cost saving in the initial software selection is quickly negated.

Figure 1. Digitizing parcels from a scanned and geo-rectified property map



There are cost-saving opportunities for all aspects of the GIS implementation process: hardware, software, data, and staffing and training.

Hardware

While many GIS historians might argue that a functioning GIS can be developed without computing technology (location-based data management predates the advent of the personal computer by several centuries if not millennia), in today's world GIS is a computer-based discipline. Specific hardware requirements vary depending on the volume of data and degree of processing required. For typical assessing applications, these requirements are relatively modest, and in most cases, an off-the-shelf computer is sufficient.

In fact, it is very likely that the computer used for day-to-day assessing operations can support the installation and efficient operation of the chosen GIS software. Some aspects of geospatial data management require the use of centralized servers, and if this is the case, there are incremental costs depending on the organization's needs. However, in the implementation of a GIS, these costs can be kept relatively low with the use of external hard drives and even cloud-based data repositories.

Software

As previously noted, GIS software runs the gamut from free-ware to highly complex data-processing applications costing thousands of dollars. The decision on the level of investment obviously depends on budgetary constraints but must also factor in the value of the software. An assessment of the options must consider the minimum functional requirements, ease of use, and the support for appropriate data formats. Essential components include

- drawing or digitizing tools
- attribute management capabilities
- querying or filtering functions
- visualization tools
- data export options.

More expensive software typically offers more robust processing tools, but these high-end functions are not usually applicable to the workflow of the assessor, so users may be paying a premium price for tools that they may never need or that are overpriced and marketed as unique.

Conversely, freeware offerings may not offer all the tools needed, and they tend to lack the degree of user assistance or technical support that many novices depend on. The importance of this lack of support for new users cannot be

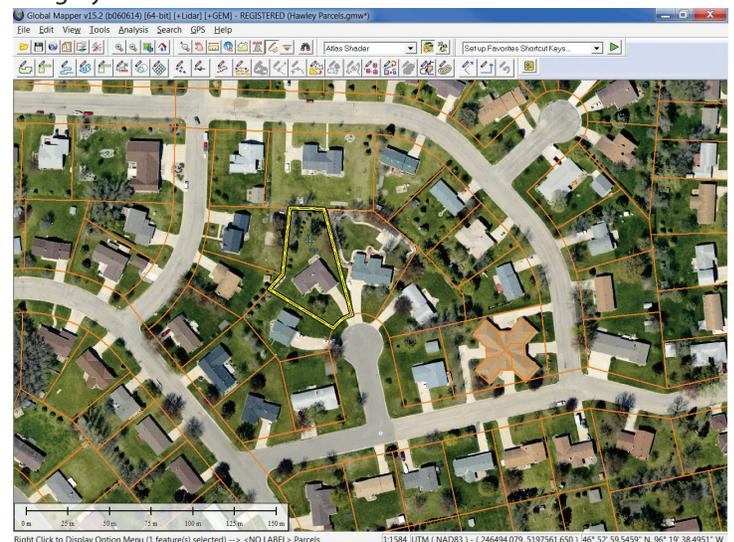
overemphasized. Time is money, and there is no greater waste of time than trying to learn new software without help documentation or a readily available support system. An ideal solution is a middle-of-the-road application that offers a full suite of data-processing tools and complementary support at an inexpensive price. Figure 2 shows an example of middle-of-the-road software used to overlay parcels on high-resolution aerial images.

Data

Generically speaking, data refers to the actual contents of the GIS, usually in the form of raster or vector layers. Layers may include base-map imagery, parcels, public works infrastructure, zoning information, or countless other relevant data sets. The practical function of a GIS is often described as the analysis of the overlapping characteristics of these layers. Access to data is often considered a significant obstacle to the development of functioning GIS, although this should not be considered a deterrent because there are numerous free data sources.

In recent years, there has been a significant increase in the availability of public domain data, usually administered by government departments or agencies. Layers of every imaginable type can be downloaded and imported, or they can be streamed directly into the map display of the GIS software using Web Map Service protocols. Spatial layers may also originate in the data files that the office already manages. Applying geographic intelligence to these data may simply involve joining each entry in a database to a feature in an existing layer or geocoding a database of addresses to place them at the proper geographic location. Even low-cost GIS applications provide this level of functionality.

Figure 2. Digitized parcels overlaid on high-resolution aerial imagery



Staffing and Training

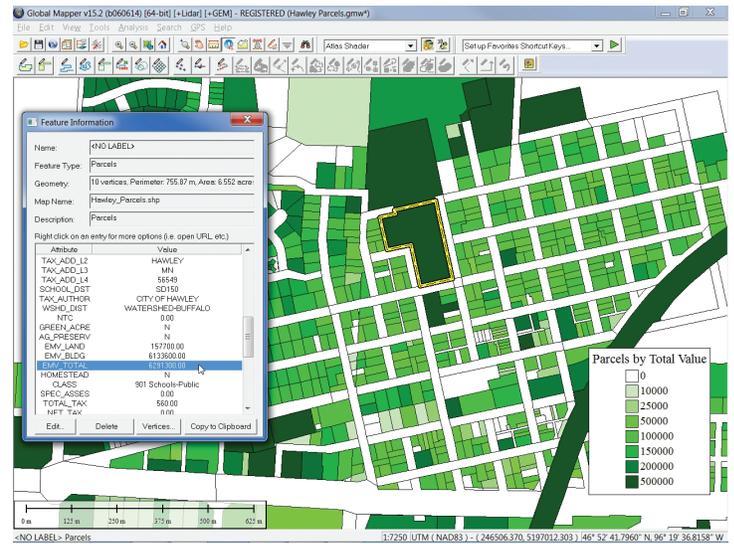
Often the single most expensive component of a GIS is the person, or people, required for the development and maintenance of the system. Needless to say, the more complex the system, the more demands on staff. Training can also incur a considerable financial outlay, especially when the software requires an extended period of instruction before it can be effectively used.

Larger agencies or departments may be able to afford a dedicated GIS technician to perform the day-to-day GIS tasks; however, a community with more modest means usually has to depend on existing staff members or outsources for certain GIS operations, which ultimately costs more. Within reason, the goal of the municipal assessor should be GIS self-sufficiency. Depending on others for these services affects workflow, data integrity, and cost. The selection of a software platform should therefore factor in usability as a means for minimizing expense. Figure 3 shows variations in property values in a low-cost GIS system.

Summary

For assessors, GIS software can be a powerful asset in many aspects of the assessment process—from project planning, to data creation and management, to map creation. As is the case with any technology, however, GIS software proves to be a wise investment only if it can be put to use effectively and is not simply left to collect dust on the shelf. If the application is overly complicated or requires a highly trained specialist to operate, it is likely beyond the reach of the average assessor and may prove to be more of a liability than an asset.

Figure 3. Parcel data showing variations in property value in Global Mapper



The decision to invest in GIS technology may come down to the likelihood of seeing a return on that investment, and after considering the costs as noted above, many local government officials may decide that it's not worth the risk. Modern GIS products that balance cost, functionality, and usability help to allay these concerns, offer a means for non-GIS professionals to employ GIS functionality in their day-to-day operations, and encourage GIS self-sufficiency.

David McKittrick is the Senior Applications Specialist for Blue Marble Geographics, based in Hallowell, Maine. Blue Marble Geographics produces Global Mapper software, a low-cost mid-range GIS solution.

IAAO Conferences, Seminars, and Meetings		
Event	Location	Dates
Executive Board Meeting	White Plains, New York	October 17–18, 2014
Leadership Days	Kansas City, Missouri	November 14–15, 2014
35th Annual IAAO Legal Seminar	Chicago, Illinois	December 11–12, 2014
IAAO 81st Annual International Conference on Assessment Administration	Indianapolis, Indiana	September 13–16, 2015
IAAO 82nd Annual International Conference on Assessment Administration	Tampa, Florida	August 28–31, 2016
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
IAAO 84th Annual International Conference on Assessment Administration	Minneapolis, Minnesota	September 23–26, 2018
IAAO 85th Annual International Conference on Assessment Administration	Niagra Falls, Ontario, Canada	TBD



Above, the President of the Kansas County Appraisers Association Stephen Miles reads F&E with attendees at the KCAA 2014 Annual Business Conference. The conference was held June 22–25, 2014 in Lawrence, Kansas. IAAO was represented at the conference by IAAO President Kim Lauffer, RES.

Right, Paul Bidanset, Statistician/Real Estate CAMA Modeler Analyst for the Office of the Real Estate Assessor, City of Norfolk, reads F&E while attempting to fly fish in the Colorado Rockies. He learned a lot about fly fishing on that trip and eventually caught a fish after he returned home. Bidanset has authored a number of articles for F&E and the IAAO journal.



Left, Andrea Raila and her daughter read *Fair & Equitable* while on a family trip to Stonehenge, in Wiltshire, England.

Raila is a former Deputy Member of the Illinois Cook County Board of Review and currently is with the Property Tax Law Firm of Raila & Associates, P.C. She is a 25-year member of IAAO. She won the 2013 Torch Award for Marketplace Ethics sponsored by the Better Business Bureau.



According to Raila, Stonehenge is a prehistoric monument believed to be built anywhere from 3,000 B.C. to 2,000 B.C. It is in the middle of a dense complex of Neolithic and Bronze Age monuments including burial mounds. The site is a place of religious significance and pilgrimage in Neo-Druidry, a religion that promotes harmony and worship of nature, and respect for all beings and the environment. Hence it would presumably be considered a “tax exempt” parcel—for religious purposes as well as obvious other reasons.

Thanks for sharing Andrea!

Candidates for the 2015 Executive Board



IAAO

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Valuing the World

Certification of Candidates

July 10, 2014

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

I, Robert Turner, Sr., Chairman of the 2014 Nominating Committee, hereby certify that the following candidates were unanimously approved by the Nominating Committee, July 10, 2014.

W. A. (Pete) Rodda, CAE, RES, President-Elect

Randy Ripperger, CAE, Vice-President
Marsha Standish, Vice-President

Greg McHenry, AAS, Region 1

Roger A. McCarty, Region 2

Tina W. Stone, PPS, Region 3

Committee Chair: Past-President Robert Turner, Sr.

Date Signed: July 10, 2014

Committee Chair Signature:

Candidate Profiles : Election of the 2015 Executive Board

For President-Elect

William A. "Pete" Rodda, CAE, RES
Retired Forsyth County
Assessor/Collector
Forsyth County, North Carolina
Roper, North Carolina



I am running for President-Elect to build upon the significant progress we have made with our education program and fiscal integrity. My primary goal is to provide the very best in educational opportunities and services for our membership. I support IAAO being proactive in promoting the benefits of a fair and equitable property tax program; a continued emphasis on improving our international presence; and a renewed emphasis on the benefits of the IAAO designation program. I am committed to meeting our challenges with positive and effective leadership and represent IAAO to the very best of my ability.

Experience/Qualifications:

- 2013 Vice President
- Executive Board, 2009–2011
- Retired Assessor/Collector, Forsyth County, North Carolina
- Served as the Property Tax Manager of the North Carolina Tag and Tax Together project, a \$20 million initiative to bring local property taxes levied on motor vehicles and state vehicle registration fees together into a combined notice and payment system.
- Member of the North Carolina Local Government Commission
- 33 years in the assessment profession
- IAAO member for 31 years
- CAE and RES Designations
- State-Certified Residential Appraiser
- IAAO Instructor
- Distinguished Assessment Jurisdiction Award, 1988
- IAAO Representative, 1996–1997
- Tax Collector Membership Committee (Chair) 2005–2008
- Conference Content Committee, 2007–2008
- Served on Membership Services Committee, Education Subcommittee, and the Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee
- Past President, North Carolina Association of Assessing Officers and North Carolina Tax Collectors Association
- Old North State Award, Gov. Mike Easley, 2008
- Order of the Long Leaf Pine, Gov. Beverly Perdue, 2011

For Vice President

Randy Ripperger, CAE
Assessor
Polk County
Des Moines, Iowa



Since 1981, I have participated in many levels of involvement in IAAO, from active member to committee member and most recently, Executive Board member. With my experience and knowledge, I am now prepared to provide leadership as an IAAO officer.

My Focus

- Ensure adequate resources are available to expand the opportunities for professional development in order to meet the needs of our members in the areas of educational offerings, instructor training, and professional designations.
- Determine, monitor, and enhance sound fiscal policies. Fiscal stability is critical for IAAO to remain a first class organization and will be a top priority.
- Maintain legal and ethical integrity as well as accountability.

IAAO Leadership Roles

- Executive Board, 2011–2013
- Chair, Education Subcommittee, 2014
- Chair, Professional Designations Subcommittee, 2008–2009
- Chair, Audit Committee, 2012
- Chair, Grading Committee, 2001–present
- Budget Committee, 2013

Education/Professional Development

- Central College, Pella, Iowa—BA, Economics
- IAAO courses, workshops, and forums—over 350 hours
- IAAO Designated Member—Certified Assessment Evaluator (CAE)
- IAAO Senior Instructor
- IAAO Grader
- Iowa Certified General Real Property Appraiser

Professional Experience

- Polk County Assessor, 2014–present
- Polk County Chief Deputy Assessor, 2007–2014
- Polk County Assessor's Office, 1980–present

Peer Recognition

- IAAO Verne W. Pottorff, CAE, Professional Designee of the Year Award, 2011
- Outstanding Member Award, Iowa State Association of Assessors, 2011

My Commitment to You

I will do my best to ensure the IAAO remains the standard-bearer for excellence in property appraisal, assessment administration, and property tax policy.

I respectfully ask for your support and vote.

For Vice President

Marsha L. Standish
Assessor
Town of Stonington
Stonington, Connecticut



I am privileged to be a candidate for Vice President, and I respectfully ask for your vote. I especially look forward to future challenges and decisions that will continue the IAAO vision of recognition as a leader and preeminent source of innovation, education and research.

Experience

- Assessor Town of Stonington, since 1996
- State of Connecticut, Office of Policy and Management, 1978–1996

IAAO Activities

- Member, 36 years
- Conferences attended: 21
- Rural/Small Jurisdiction, Reg. Governor, 1997, 2000
- Executive Board, 2000–2002
- Budget Committee, 2001–2002, 2008–2010
- Rep. Subcommittee Member, 2002–2003
- Regional Representative, 2003–2004
- Planning & Rules Committee, 2012–2014
- Local Host Committee IAAO Conference, 2004
- Membership Services Committee, 2003–2005
- Nominating Committee, 2005, 2006, 2011
- Panel Member, Contingency Fees, 2011 Phoenix
- Moderator, 2000, 2002, 2012

Awards Received

- Phi Theta Kappa, Pi Omicron Chapter, 1987
- Gold Key National Honor Society, 1997
- Essay, CAAO, 1981
- Distinguished Service, CAAO, 1984
- Continuing Service, CAAO, 1998, 2008
- Assessor of the Year, CAAO, 1999
- Certificate of Appreciation CAAO, 2004
- Sherry Vermilya Award, NRAAO, 2012
- Presidential Award, IAAO, 2012
- Presidential Award, CAAO, 2012

Appraisal Organizations

- Connecticut Association of Assessing Officers
- Northeast Regional Association of Assessing Officers
- Society of Professional Assessors

Education

- University of Connecticut, BS, General Studies, 1997
- Community College of Rhode Island, AS, High Honors, Business, 1987

Regular Members of the IAAO, in good standing as of October 1, 2014 may vote in the 2014 election using an official ballot, which will be provided by IAAO, or by voting on-line at www.iaao.org. Candidate profiles will be available on the Web site at www.iaao.org. The 2014 election does not include the Associate Member position. Elections for the 2015 Executive Board will be held from November 1 through November 30, 2014.

For Executive Board Region 1

Greg McHenry, AAS
County Appraiser
Riley County Appraiser's Office
Manhattan, Kansas



During my 26-year career in the assessment profession IAAO has provided many great opportunities for education, mentoring, and networking. I've been blessed by these opportunities and they've been crucial to my career development. I hope to give back by putting my experiences to work as a member of the Executive Board.

My goals if elected are:

- Promotion of IAAO to future members and leaders.
- Providing relevant, affordable, and flexible education programs.
- Maintaining IAAO's position as the preeminent professional and educational organization for our profession.
- Enhanced mentoring opportunities for IAAO members and leaders.
- Fiscal responsibility of IAAO funds.

IAAO Activities

- IAAO Conference Content Committee
- IAAO Local Host Committee
- IAAO Timothy N. Hagemann Memorial Membership Trust Committee
- Specialty Instructor

Local/State Activities

- Kansas County Appraisers Association—Executive Board member, Past President
- Kansas County Appraisers Association Legislative Committee—Chairman and Lobbyist
- Appointed by Director of Property Valuation to serve on statewide New CAMA Review Committee
- Kansas City Chapter IAAO
- Flint Hills Regional Leadership Program—alumni, Board of Trustees

Designations, Certifications, and Awards

- Assessment Administration Specialist (AAS)
- Kansas Registered Mass Appraiser
- IAAO Instructor Certification
- Certificate in Effective Supervisory Skills (Kansas County Government Institute)

Professional Experience

- Riley County Appraiser's Office, Manhattan, Kansas
 - County Appraiser 2006–present
 - Deputy County Appraiser
 - Business Specialist
- Clay County Appraiser's Office
 - County Appraiser

Education

Kansas State University, Agricultural Economics

For Executive Board Region 2

Roger Mc Carty
Assessor
Cascade Charter Township
Grand Rapids, Michigan



I am Roger Mc Carty and I am running for a position on the Executive Board. I have belonged to IAAO since 1986 and have served the membership as a State Instructor, State Representative, and Committee Member. I would now like to work for you as a member of the Executive Board.

IAAO is going in exciting new directions. My reason for running for the Board is to be part of the team that guides and supports those endeavors.

In the last few years IAAO has placed an emphasis on reaching out to areas of the world where we have not previously had a presence. IAAO is the premier organization in the property tax field. We have the most knowledge, the best education, and the most capable instructors in the field. We need to continue to expand our outreach.

Many people in IAAO have been working to expand our presence on the web. This includes putting more of our educational material online. Balancing greater availability with maintaining the quality of education is a challenge that we must solve.

I respectfully request your vote for Executive Board Region 2.

Professional Experience/Education

- BA—Michigan Technological University
- MA—Western Michigan University
- Certified as a Michigan Master Assessing Officer (4)
- Michigan Certified Personal Property Examiner
- 23 years at Cascade Township, Grand Rapids, MI, currently as Assessor.
- Formerly Assessor/Building Official for City of Niles, MI

IAAO Activities

- IAAO member since 1986
- IAAO State Representative since 2003
- Member—Instructor Relations Subcommittee, 2010–Present
- Member—Local Host Committee, 2012–2013
- Member—Curriculum Development Special Committee, 2011
- In-state IAAO Instructor, 1991–Present

Awards

- Rosalyn Johnston Award—2013
- David Bone Education Award—MI Assessor Association, 2010

For Executive Board Region 3

Tina Stone, PPS
Property Valuation Specialist II
North Carolina Dept of Revenue
Raleigh, North Carolina



I am currently employed with the North Carolina Department of Revenue as a Property Valuation Specialist II and Personal Property Division Manager. I have 26 years of experience in all facets of property tax. I began my career in the Mapping Division of the Chatham County Tax Office; from there I transitioned into Business Personal Property Appraisal culminating with my appointment to Chatham County Assessor. Throughout my career, I have pursued professional development by earning multiple certifications and obtaining my Personal Property Designation (PPS) from the International Association of Assessing Officers (IAAO). I currently hold several positions within professional organizations such as the North Carolina Association of Assessing Officers, where I serve as the Conference Committee Cochair. I also currently serve as the North Carolina IAAO Representative and I am a member of the IAAO Ethics Committee. I am also a former member of the IAAO Membership Services Committee.

IAAO Executive Board Membership will allow me to continue my personal and professional growth while allowing me to share my years of experience with IAAO. My years of service within IAAO have afforded me insights regarding membership retention. My main focus will be on what IAAO can do to offer benefits or incentives for current members to renew their membership. As a new generation of potential members is employed in the field of property assessment, IAAO as an organization needs to grow and maintain levels of service and education that will meet the needs of the new generation.

As you can see from my experience in the field, if elected, I will bring an eclectic set of skills that will be helpful in several areas for IAAO.



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS EXECUTIVE BOARD 2014 ELECTION CALENDAR

Action	Deadline
Candidate questionnaires must be completed and submitted to the Executive Director for distribution to the Nominating Committee. Candidate profile forms and photographs must be submitted to the Executive Director for inclusion with the official ballots.	Tuesday, July 1, 2014
Nominating Committee Meeting to plan for any needed candidate interviews. Nominating Committee conducts any needed candidate interviews via telephone.	Prior to Friday, August 1, 2014
Slate of candidates nominated is certified by the Nominating Committee Chair to the Executive Director and publicized as soon as possible in an IAAO publication. List of candidates selected is posted to the IAAO Website as soon as candidates are notified.	Prior to Friday, August 15, 2014
Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference.	Monday, September 1, 2014
Election in progress. Make ballots and accompanying materials available to IAAO members.	November 1–30, 2014
Election campaign reports must be filed with the Executive Director.	Sunday, December 7, 2014
Candidates wishing to challenge the election results must transmit challenges to the Executive Director.	Wednesday, December 31, 2014
Election results shall be certified at the first Executive Board Meeting following the December 31, 2014 challenge deadline or the first meeting after any challenge is resolved. The vote to destroy the ballots occurs.	After December 31, 2014

Voting Regions

Executive Board Candidates are placed in one of three positions on the ballot according to their membership situs. The geographic makeup of the three positions is determined by the Nominating Committee, subject to approval by the Executive Board. The geographic makeup is re-examined every five (5) years, to ensure equal representation of members within each geographic area.

Region 1

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, Alberta, British Columbia, Manitoba, Saskatchewan, Yukon Territory, Australia, China, Guam, Hong Kong, Japan, Korea, Mexico, New Zealand, Philippines, Thailand

Region 2

Connecticut, Illinois, Indiana, Maine, Massachusetts, Michigan, Minnesota, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Wisconsin, New Brunswick, Newfoundland, Nova Scotia, Ontario, Quebec, Great Britain–United Kingdom, Greece, Iceland, Namibia, Netherlands, Northern Ireland–United Kingdom, Pakistan, Romania, Scotland–United Kingdom, Slovenia, South Africa, South Wales–United Kingdom, Spain, Zambia

Region 3

Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia, Barbados, Virgin Islands

MEMBER ANNIVERSARIES

5 Years

Adam D. Bogard, Harris County Appraisal District, Missouri City, TX

Norma J. Brock, Dawson CAD, Lamesa, TX

Sharon K. Halcomb, Franklin County, Brookville, IN

Randi D. Hill, Tulsa County Assessor's Office, Bristow, OK

Nicole D. Hudson, Delhi Charter Township, Battle Creek, MI

Angela M. Marrama, Town of Maynard Assessor's Office, Maynard, MA

Gaiana C. Martinez, Osceola County Property Appraiser's Office, Kissimmee, FL

James Todd Mooney, CMS, Copiah County, Hazlehurst, MS

Brian S. Myers, Davie County, Mocksville, NC

Rebecca W. Richardson, Meade County PVA, Brandenburg, KY

Alaa Shams, NEI GPS, Lafayette, LA

Jamie L. Shepherd, Howard County, Kokomo, IN

Joseph A. Wheeler, Marion County Appraiser's Office, Ocala, FL

June Wiles, Polk County, Mena, AR

10 Years

Lori D Brown, City of Saginaw, Saginaw, MI

Robert Carver, Esq., Emmet, Marvin & Martin LLP, New York, NY

Sylvia Lopez, Popp Hutcheson, PLLC, Austin, TX

Peggy Martinez, San Juan County Assessor's Office, Aztec, NM

Clare McNeal, San Juan County Assessor's Office, Aztec, NM

Tricia L. Petersen, Mecklenburg County, Charlotte, NC

Carla M. Pope-Osborne, Perdue, Brandon, Fielder, Collins & Mott, LLP, Austin, TX

Michael R. Roark, Florida Dept. of Revenue - PTA, Tallahassee, FL

Joseph B. Roy, St Tammany Parish Assessor's Office, Covington, LA

15 Years

Deanna K. Aspedon, AAS, Sedgwick County Appraiser's Office, Wichita, KS

Tami K. Botello, Cumberland County Tax Administrator's Office, Fayetteville, NC

Patricia C Boze, St Clair County Assessor's Office, Belleville, IL

Patricia Budd, DuCharme, McMillen & Associates, Mississauga, ON, Canada

Charlene I. Cuthbertson, Information Applications & Solutions Inc., Avon, IN

Victor Stephenson Edwards, III, City of Hampton Assessor's Office, Hampton, VA

Donald A. Fisher, Pomeroy Appraisal Associates, Inc, Syracuse, NY

Tom D. Flowers, Florida Power & Light Company, Juno Beach, FL

Lee Harris, AAS, Orange County Tax Administration, Raleigh, NC

Nancy L. Hopkins, PPS, Property Assessment Review, Saint Louis, MO

David Kaine Matthews, Macon County, Franklin, NC

Timothy E. Parker, Putnam County Property Appraiser's Office, Palatka, FL

Katherine L. Perry, Jefferson County Board of Tax Assessors, Louisville, GA

Linda L See, Wichita County Appraiser's Office, Leoti, KS

Robert E Slavin, Assessment Counseling Services, Westlake Village, CA

Evelyn A Spagnolo, Town of Bristol, Bristol, RI

Irene Toth, City of Winnipeg Assessment Department, Winnipeg, MB, Canada

Gary Townsend, Englander Knabe & Allen, Los Angeles, CA

Susan P. Walsh, Cook County Assessor's Office, Chicago, IL

Sandra M. Whitaker, Fountain County, Covington, IN

Homer I. Woods, Boyd County, Catlettsburg, KY

20 Years

E Clayton Campbell, Yadkin County, Yadkinville, NC

Erika De Lao, Cook County Assessor's Office, Chicago, IL

Tammy J. Foley, Clear Creek County, Georgetown, CO

Andre Gravelle, University of British Columbia, Vancouver, BC, Canada

Diane L. Johnson, King County Department of Assessments, Seattle, WA

Page Kutait, Total Assessment Solutions, Glenwood, AR

Steven J. Marks, Franklin County, Pasco, WA

Suzanne McColloch, Winnebago County, Forest City, IA

Steven W. Miles, Douglas County, Lawrence, KS

Kelby J. Moore, Thomson Reuters, South Charleston, OH

W. Paul Overton, RES, Boone County Assessor, Ames, IA

25 Years

Cathy L Conklin, Town of Clarkstown, New City, NY

Mark R. Davis, O'Keefe, Lyons, & Hynes, LLC, Chicago, IL

Richard W. Finnegan, Finnegan Appraisal and Consulting, LLC, Plymouth, MA

Michael P. Flynn, City of Newton, Newton, MA

Constance S. Holmes, City of Boston Assessing Department, Boston, MA

Clarence J. Jacobs, Jr, CAE, Union, OH

Thomas C. Little, Henrico County Assessment Division, Henrico, VA

Gary A. Martinson, City of Devils Lake, Devils Lake, ND

Laurence May, Louisville, KY

George R. McCormack, Colleton County Assessor's Office, Walterboro, SC

Portia A. Morris, Nash County Tax Dept., Nashville, NC

Edward F. O'Neil, City of Medford, Medford, MA

Nancy M Pleasants, Louisa County, Louisa, VA

John G. Potter, AAS, Forsyth County Assessor's Office, Winston Salem, NC

Hendrikus A F Verbrugge, Raadhuis Verbrugge Ltd., Terheijden, Netherlands

30 Years

A. Keith Albertsen, CAE, Douglas County, Alexandria, MN

Richard W. Blackburn, City of Portland, Portland, ME

Samuel J. Guich, CAE, City of Monroe, Monroe, MI

Steven L. Howe, Dauphin County Assessment Office, Harrisburg, PA

Ronald W. Hubbard, RES, Henrico County Assessment Division, Mechanicsville, VA

Randall J. Kincaid, AAS, Las Cruces, NM

Darrel L. Stanard, Stanard Appraisal, Central City, NE

Thomas V. Sweeney, Medfield, MA

Shelley M. Wilson, Ohio Department of Taxation, Columbus, OH

35 Years

Kurt A. Dawson, City of Rochester Hills, Rochester Hill, MI

Rodney A. Hervey, Polk County Assessor's Office, Des Moines, IA

Robert A. Jabbar, CAE, City of Richmond Assessor's Office, Richmond, VA

Scott E. Labus, Cedar Rapids City Assessor's Office, Cedar Rapids, IA

Laurence Street, CAE, RES, Birmingham, AL

40 Years

Paul R. Covelli, Kissimmee, FL

Paul C. Knutson, RES, Rice County, Faribault, MN

Daniel P. Muthard, Lexur Appraisal Services, Tipp City, OH

Ralph F. Neely, CAE, Property Measurement and Consulting, LLC, Charlotte, NC

Everett N Sather, Polk County Assessor's Office, Ankeny, IA

Gary D. Wiggins, CAE, AT&T, Bedminster, NJ

FROM THE PRESIDENT *(continued from page 2)*

In August, I attended the 70th Annual Educational Conference of the Oklahoma Tax Commission Ad Valorem Division and the Annual Conference of the Tennessee Chapter of IAAO. Both these events were a valuable way to keep in touch with members from those areas. In addition, Vice-President Pete Rodda attended AI Connect, the Appraisal Institute's annual meeting.

Next month, I will provide an overview of recent IAAO accomplishments as presented at the Annual Conference in my President's State-of-IAAO report.

See you in Sacramento!!

Kim Lauffer

Right, President Lauffer addresses the Tennessee Chapter of IAAO at its Annual Conference. Below (l to r), Bryan Kinsey, James Weaver, CAE, and Kim Lauffer sit front and center during a Q&A session at the conference.



CALL FOR ARTICLES AND WEBINARS

- Automated Valuation Models
- Burden of proof
- Safety procedures in the field
- Nonprofits
- Contaminated land
- Data sharing initiatives
- Public relations
- Tax policy/Tax reform
- Green buildings & systems
- Alternative energy
- Equity appeals (Texas)
- FOIA requests
- Historical property
- Hospitals/surgical centers
- Mineral rights
- Public relations
- Open source resources
- Tax collection
- Disaster response
- Procedure improvements

To submit article ideas contact Chris Bennett, bennett@iaao.org. • To submit webinar ideas contact Robin Parrish, parrish@iaao.org.

BY LOCATION

ALABAMA

101—Fundamentals of Real Property Appraisal

Montgomery, September 15–19, 2014

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

ARIZONA

600—Principles & Techniques of Cadastral Mapping

Phoenix, October 6–10, 2014

300—Fundamentals of Mass Appraisal

Phoenix, November 3–7, 2014

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

ARKANSAS

300—Fundamentals of Mass Appraisal

Little Rock, November 17–21, 2014

The Assessment Coordinator Department sponsors the offerings listed above. For more details, contact Cleta 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>.

INDIANA

102—Income Approach to Valuation

Huntington, September 15–19, 2014

151—National USPAP

Valparaiso, September 30–October 2, 2014

300—Fundamentals of Mass Appraisal

Sellersburg, October 20–24, 2014

400—Assessment Administration

Indianapolis, December 1–5, 2014

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

KANSAS

191—National USPAP 7-Hour Update

Wichita, September 29, 2014

311—Residential Modeling Concepts

Wichita, October 13–17, 2014

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

400—Assessment Administration

Wichita, September 15–19, 2014

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

KENTUCKY

101—Fundamentals of Real Property Appraisal

Frankfort, September 15–19, 2014

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

MASSACHUSETTS

312—Commercial/Industrial Modeling Concepts

Needham, November 3–7, 2014

The Massachusetts Chapter of IAAO sponsors the offering listed above. For more details, contact Gary McCabe 617/733-4165.

MINNESOTA

102—Income Approach to Valuation

Plymouth, September 15–19, 2014

311—Residential Modeling Concepts

Plymouth, October 20–24, 2014

102—Income Approach to Valuation

Plymouth, November 17–21, 2014

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

MISSISSIPPI

452—Fundamentals of Assessment Ratio Studies

Oxford, October 22–24, 2014

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

MISSOURI

402—Tax Policy

Blue Springs, October 6–10, 2014

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

NEBRASKA

976—Public Relations & Customer Service

North Platte, September 17, 2014

150—Mathematics for Assessors

North Platte, September 18–19, 2014

260—Valuation of Agricultural Land

Gering, October 1–3, 2014

452—Fundamentals of Assessment Ratio Studies

North Platte, October 15–17, 2014

976—Public Relations & Customer Service

Lincoln, October 22, 2014

150—Mathematics for Assessors

Lincoln, October 23–24, 2014

354—Multiple Regression Analysis for Real Property Valuation

Lincoln, November 6–7, 2014

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

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.

OHIO

201—Appraisal of Land

Moraine, October 27–31, 2014

191—USPAP 7-Hour Update

North Canton, November 3, 2014

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

TENNESSEE

311—Residential Modeling Concepts

Knoxville, October 20–24, 2014

600—Principles & Techniques of Cadastral Mapping

Brentwood, November 3–7, 2014

201—Appraisal of Land

Brentwood, November 17–21, 2014

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

TEXAS

400—Assessment Administration

Austin, October 6–10, 2014

101—Fundamentals of Real Property Appraisal

Austin, October 13–17, 2014

151—National USPAP

Houston, October 13–14, 2014

191—National USPAP 7-Hour Update

Houston, October 15, 2014

300—Fundamentals of Mass Appraisal

Austin, November 17–21, 2014

331—Mass Appraisal Practices and Procedures

Houston, November 3–7, 2014

452—Fundamentals of Assessment Ratio Studies

Houston, November 10–12, 2014

102—Income Approach to Valuation

Austin, December 8–12, 2014

112—Income Approach to Valuation II

Houston, December 8–12, 2014

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

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.

VERMONT

102—Income Approach to Valuation

White River Junction, September 29–October 3, 2014

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

WISCONSIN

311—Residential Modeling Concepts

Wauwatosa, October 27–31, 2014

WAAO sponsors the offering listed above. For more details, contact Paul Koller 262/797-2461.

WYOMING

252—Valuing Property Affected by Environmental Contamination

Casper, September 17–19, 2014

101—Fundamentals of Real Property Appraisal

Casper, September 22–26, 2014

201—Appraisal of Land

Cheyenne, October 20–24, 2014

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

BY COURSE

Course 101—Fundamentals of Real Property Appraisal

September 15–19, 2014, Alabama (Montgomery)

September 15–19, 2014, Kentucky (Frankfort)

September 22–26, 2014, Wyoming (Casper)

October 13–17, 2014, Texas (Austin)

December 1–5, 2014, Texas (El Paso)

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

Course 102—Income Approach to Valuation

September 15–19, 2014, Minnesota (Plymouth)

September 15–19, 2014, Indiana (Huntington)

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

November 17–21, 2014, Minnesota (Plymouth)

December 8–12, 2014, Texas (Austin)

March 9–13, 2015, Florida (Tallahassee)

Course 112—Income Approach to Valuation II

December 8–12, 2014, Texas (Houston)

Workshop 150—Mathematics for Assessors

September 18–19, 2014, Nebraska (North Platte)

October 23–24, 2014, Nebraska (Lincoln)

Workshop 151—National USPAP

September 30–October 2, 2014 Indiana (Valparaiso)

October 13–14, 2014, Texas (Houston)

Workshop 191—National USPAP 7-Hour Update

September 29, 2014, Kansas (Wichita)

October 15, 2014, Texas (Houston)

November 3, 2014, Ohio (Canton)

Course 201—Appraisal of Land

October 20–24, 2014, Wyoming (Cheyenne)

October 27–31, 2014, Ohio (Moraine)

November 17–21, 2014, Tennessee (Brentwood)

March 9–13, 2015, Florida (Tallahassee)

Workshop 252—Valuing Property Affected by Environmental Contamination

September 17–19, 2014, Wyoming (Casper)

Workshop 260—Valuation of Agricultural Land

October 1–3, 2014, Nebraska (Gering)

Course 300—Fundamentals of Mass Appraisal

October 20–24, 2014, Indiana (Sellersburg)

November 3–7, 2014, Arizona (Phoenix)

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

October 13–17, 2014, Kansas (Wichita)

October 20–24, 2014, Tennessee (Knoxville)

October 20–24, 2014, Minnesota (Plymouth)

October 27–31, 2014, Wisconsin (Wauwatosa)

Course 312—Commercial/Industrial Modeling Concepts

November 3–7, 2014, Massachusetts (Needham)

Course 331—Mass Appraisal Practices and Procedures

November 3–7, 2014, Texas (Houston)

Workshop 354—Multiple Regression Analysis for Real Property Valuation

November 6–7, 2014, Nebraska (Lincoln)

Course 400—Assessment Administration

September 15–19, 2014, Kansas (Wichita)

October 6–10, 2014, Texas (Austin)

December 1–5, 2014, Indiana (Indianapolis)

Course 402—Tax Policy

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

Workshop 452—Fundamentals of Assessment Ratio Studies

October 15–17, 2014, Nebraska (North Platte)

October 22–24, 2014, Mississippi (Oxford)

November 10–12, 2014, Texas (Houston)

Course 600—Principles & Techniques of Cadastral Mapping

October 6–10, 2014, Arizona (Phoenix)

November 3–7, 2014, Tennessee (Brentwood)

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

One-Day Forum 976—Public Relations & Customer Service

September 17, 2014, Nebraska (North Platte)

October 22, 2014, Nebraska (Lincoln)

Alberta, Canada

Brian Moore

New Brunswick, Canada

Joely Balazs

Ontario, Canada

Terri Lyn Wright

Arkansas

Wayne Hamilton

Stephanie Shaw

California

Sean Downs

Steven Likong

Gregg Macfarlane

Frank Soria

Brett Thomas

Connecticut

Donna L. Price-Bekech

Florida

Alan H. Burton

Brian DePotter

Michelle R. Franklin

Lauren Kane

Georgia

Jay Boaen

Maryellen Burner

Andrea Michelle Butler

Kevin Hicks

Lisa Lowrimore

Danielle Martin Geidel

Tobe Northcutt, III

Hawaii

James G. Itoh

Aron K. Kubo

Stuart K. Peterson

Illinois

Peter Helland

Indiana

Randall Shepherd

Iowa

Kathryn A. Despenas

Kansas

Brooke R. Medlam

Kentucky

Rodney Miceli

Louisiana

Brent R. Ardeneaux

Albert L. Coman

Brenda Day

Jacquelyn M. Frick

Mitchell A. Horne

Delois L. Johnson

Keith J. Lavigne

David A. Mejia

James J. Miketa

Lisa C. Ross

Thomas Sandoz

Massachusetts

Matthew Cabrera

John H. Neas

Karen M Tonelli

New Mexico

Michelle L. Salas-Aguilar

North Carolina

John Shrell

Oregon

Abbie Graham

Susan Martin

Eric Pugh

South Dakota

Angie D. Boeckholt

Texas

Kenneth A. Hitt

Ray Holtzapple

Clarette Walker

Utah

Colleen Robertson

Chris Stavros

Virginia

Peter J. Lynch

Carol Snodgrass

Justin R. Stanley

Washington

Karen L. Reisenauer



GIS/CAMA CALL FOR PRESENTATIONS

Abstracts due Monday, September 22, 2014

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

The GIS/CAMA Technologies Conference educational program is developed from submissions received through the Call for Presentations.

The 2015 Conference Planning Committee welcomes the submission of papers, complete sessions, discussion panels, and lightning talks. Presentation topics are not limited to suggested topics. All abstract submissions will be reviewed and considered regardless of topic.

Presentations that market specific products and services are not acceptable. Abundant exhibit and sponsorship opportunities are available during the conference.

Suggested Topics

GIS Technologies

Integrating GIS & CAMA Data
(object-level/sub-parcel
data possibilities)

Using Assessor's CAMA Data
and GIS for Emergency Planning

Creating and Analyzing
Building Sketch Data

Parcel/Cadastral Mapping

Using GIS for Subparcel
Inventory Valuation

Interagency Data Sharing
and Cooperation

Accepted presenters must submit either a formal paper (preferred) or a presentation with notes (e.g., PowerPoint/Prezi) during the conference for inclusion in the proceedings. The session moderator will collect papers and presentations on a thumb drive.

Accepted presenters must register and pay the regular conference registration fee. Acceptance as a presenter does not register you for the conference—registration fees are required.

For additional information, go to IAAO.org under Events→GIS/CAMA Conference.

Submit abstracts online at <http://www.urisa.org/forms/gis-cama-abstract-submission>.

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

Calendar of Events

Local • Regional • International

Minnesota Association of Assessing Officers

Annual Fall Conference
September 21–24, 2014
Duluth, MN
www.mnmaao.org

Iowa State Association of Assessors

Annual Fall School and Conference
September 28–October 1, 2014
Des Moines, IA
www.iowa-assessors.org

Institute of Revenues Rating & Valuation (IRRV)

Annual Conference and Exhibition
October 5–10, 2014
Telford, England, United Kingdom
www.irrv.net

Los Angeles County Chapter of IAAO

Fall Seminar
October 8, 2014
Los Angeles, CA
http://www.iaaola.org/IAAO-LA_Seminars.php

Saskatchewan Assessment Appraisers Association

Annual Workshop and Annual General Meeting
October 6–8, 2014
Regina, Canada
<http://www.saska.ca/>

Arizona Department of Revenue and Arizona Association of Assessing Officers

Arizona Tax Conference
October 8–10, 2014
Tucson, AZ
<http://www.azcounties.org/Index.aspx?NID=171>

Virginia Association of Assessing Officers

Annual Conference
October 9–10, 2014
Norfolk, VA
<http://vaao.org>

Society of Professional Assessors and International Property Tax Institute

SPA 50th Anniversary Celebration
October 24–25, 2014
Omni Providence, Providence, RI
www.societyofassessors.org

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

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Fred Chmura, AAS, Managing Partner
860.974.1354 • fchmura@teamconsulting.cc

Rick Stuart, CAE, Senior Consultant
785.259.1379 • Rstuart17@cox.net

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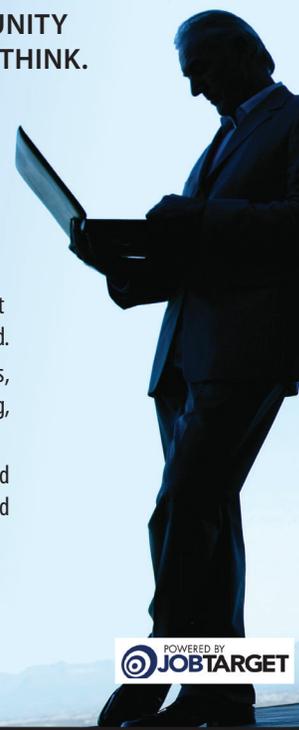
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3		• Formulas			• Filtering Data			
4		• Charts and Graphs			• Pivot Tables			
5	Consider purchasing the							
6	Tutorial CD for Excel							
7	from the IAAO Marketplace, IAAO.org							
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13								

Staffing Benchmark Survey Report

The highly-anticipated report is now available.

*Staffing in North American Assessment Offices:
Results of 2013 Survey*

Members: Download the FREE PDF report from the IAAO Marketplace or library catalog. The raw data spreadsheet costs \$75.

Non-Members: The PDF report is available for \$50 and the raw data spreadsheet for \$75.

Visit IAAO.org and click on the Marketplace link, e-mail

library@iaao.org
or call 800-606-4226
for more information or to place your order.



David Boisvert

Participant/Site License Charge

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

When You Share the Time, You Share the Tax Burden—Valuation of Time Shares

Noon-2:00 pm CDT • October 15, 2014

David Boisvert

This webinar will explore the three valuation methods as applied to Timeshare Properties. We will compare the general results when applying these methodologies. Finally, we will look at the Arizona Revised Statutes which have defined valuation methodology for timeshares. A few other take a ways from the webinar which effect the valuation are the Principle of Supply and Demand, location, amenities and rent ability.

From this webinar you will learn

- Transaction markets for various markets and property type.
- Timeshares are unique ownership of real property.
- The location effects the supply and demand principle.
- The management entity is required to provide information annually to the assessor's office.
- There is a penalty if the information is not submitted.
- Arizona values timeshares are based on the income approach.
- The amenities associated with the timeshare influences the market.

Most webinars earn 2.0 continuing education credits



Visit IAAO.org Marketplace for all available webinars.

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

In Memoriam

Jack E. Mayes

Jack E. Mayes, 82, of Charlotte, North Carolina, passed away on Wednesday, August 6, 2014.

Mayes joined IAAO in 1967 and was involved for many years on various committees and with writing and teaching in the education program. He served on the IAAO Executive Board from 1989 to 1991. Mayes was named recipient of the Clifford B. Allen Most Valuable Member Award in 1988 and the Kenneth J. McCarren Award in 1986. He was employed by the Mecklenburg County Tax Office for 35 years, and was an active member of the North Carolina Association of Assessing Officers serving in multiple leadership positions.

Those close to Mayes remember him as an enthusiastic and dedicated member. He was very important to many in the profession, especially those in North Carolina. He was a mentor and role model who will be missed.

Mayes is survived by his wife, daughter, and son. A funeral service was held on Saturday, August 9, at Northside Baptist Church in Charlotte, North Carolina, where Mayes was a member for 51 years. Memorial donations may be made to Samaritans Purse, PO Box 3000, Boone, NC 28607, or to Gospelink, PO Box 4299, Lynchburg, VA 24502.



IAAO Publications

- **Fundamentals of Mass Appraisal**
This volume contains everything you need to know to develop a mass appraisal system, build and calibrate models, and conduct a revaluation.
- **Property Assessment Valuation, Third Edition**
An introductory text on assessment administration and basic appraisal principles.
- **Fundamentals of Tax Policy**
This text explores concepts and philosophy of taxation, underlying systems for taxation, and effects of taxation.
- **Assessment Administration**
This book covers the three pillars of IAAO: administration, tax policy, and mass appraisal. It provides the information needed to set up and manage a successful assessor's office and understand basic principles of an ad valorem system.
- **Fundamentals of Industrial Valuation**
This text provides a basic understanding and overview of the procedures and practices necessary to appraise industrial properties.
- **Assessment Practices Self-Evaluation Guide, Fourth Edition**
This practical guide has been written to assist assessors, candidates for the Assessment Administration Specialist (AAS) designation, and jurisdictions seeking the Certificate of Excellence in Assessment Administration. It also can be used to document best practices when examining various office procedures. In the fourth edition the chapter on mapping has been updated.

Visit the IAAO Marketplace
at IAAO.org
to find out more about
IAAO publications.



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Choose an update method:

- Send an e-mail with new information to membership@iaao.org
- Update your record directly at IAAO.org (requires log in)
- Call 800/616-4226 for assistance from a membership services representative.

Whichever method you choose, your information is updated quickly and you continue to receive valuable benefits.

William Parrish Simmons, CMS, received the Cadastral Mapping Specialist designation in June 2014. Simmons serves as GIS Project Manager for the Office of the Assessor of Real Estate for the City of Richmond, Virginia. He has held that position for over seven years. Simmons began mapping with ink on mylar in Tampa, Florida. He has over 20 years of GIS mapping experience and received a GISP certification in 2005. Simmons has bachelor's and master of arts degrees from the University of South Florida. He joined IAAO in 2010.



Stuart Staples, AAS, received the Assessment Administration Specialist designation in June 2014. Staples serves as a Senior Commercial Appraiser for Henrico County in Henrico, Virginia. He has held that position for 18 years and was previously a real estate appraiser in Hanover County, Virginia. Staples holds a bachelor's degree in American history from Lynchburg College. He briefly taught high school social studies at Brookville High School in Lynchburg, Virginia. Staples has served as President for the Stony Point Elementary School and as Civic Association President for Kingsley Association. Staples joined IAAO in 1993.



Laurie L. Allen, CMS, received the Cadastral Mapping Specialist designation in July 2014. Allen serves as the Office Manager for the Pike County Assessor's Office in Magnolia, Mississippi. She has held that position for three years and previously served as Deputy Assessor for Pike County. Allen joined IAAO in 2014.



New Designation Candidates

Florida

Irene Sokoloff
Mike Russo, RES

Joe McFadden
Jeremy Taylor
Michael Quiachon

Illinois

Edward Kling

Tammy Beaton
Maria Page

North Carolina

Christopher Ferriss

Chris Kandelas

Ohio

Phil Vinson

Linda Liotti

Heidi Adams

Graham Adams

Ontario

Mike Fletcher

Erinn Grant

Texas

Amanda Bardswich

Ronald Rowe

Ardell Bardwell

Trenton D. Johnson

Chris McPhail

Virginia

Robin Rivest

Scott Mayausky

IAAO Online Education Resources

The knowledge you need at your fingertips.

Education on Demand—
online courses for assessment professionals

- SPSS for Appraisers
- An Introduction to the Cost Approach to Value
- An Introduction to the Income Approach to Value
- An Introduction to the Sales Comparison Approach to Value
- Mass Appraisal of Residential Property
- Introduction to GIS
- Site Analysis
- IAAO Standards of Professional Practice and Ethics
- Fundamentals of Assessment Ratio Studies
- Mathematics for Assessors
- 7-Hour National USPAP Update
- Understanding Real Property Appraisal

IAAO.org



This year, 2014, marks the 80th Anniversary for IAAO. It doesn't seem like it's been five years since we were celebrating the notable 75th Anniversary in Louisville, Kentucky. At our recent conference in Sacramento we commemorated the 80 years with a number of events in the exhibit hall. Hopefully you noticed the recent timelines that we've put together and published online and in this magazine, highlighting the decades of IAAO. We'll continue to post them through the end of the year, so if you missed them, I encourage you to take a walk down memory lane!

The most recent timeline represents the ten years that I have been with IAAO, 2004-2014. We've all heard it proclaimed "there's never a dull moment." In the case of IAAO, I believe I can attest to the truth of that statement. In ten years it seems we've become a different organization; holding on to those traditions and accomplishments that serve us well; letting go of the things that no longer bring the return that they should; and introducing new ideas and programs nearly as quickly as they can humanly (or technologically) be implemented. Moreover, it seems that the more we do, the more there still is to do.

For inspiration in writing this column (which had to be written in very early August) I went to the article that I'd written for *Fair & Equitable* ten years ago. At the time I had been on the job less than a month and penned that column just after the 2004 International Conference in Boston. I can easily repeat here what I said then, that "Every IAAO member that I've had the pleasure of meeting has been kind and gracious and very willing to help." Ten years later, it is still true. IAAO holds on to a tradition of volunteerism that is rare these days. The list of those members who carve out time in their extremely busy daily lives in order to serve on a committee, run for office, take a leadership role, or even just to help a colleague they have never met is very gratifying.

Ten years ago our move to a new world headquarters in Kansas City was still in the planning stages. We had 14 people working in the Chicago office, and one-half of those were temporary workers. The Executive Board had selected Kansas City some months earlier, I had been hired and temporarily relocated from Kansas City to Chicago, and a world of details would need to come together to purchase a building, hire a staff, wind down Chicago operations, and begin anew in Kansas City. To say that it all worked like clockwork might be putting rose-colored glasses on history, but we handled one challenge at a time. By all accounts, it's been a good move for this organization.

The move to Kansas City also represents the first time in history that IAAO has owned its headquarters building. The Adler Building, built in 1908, was a complete remodeling job. The four-story brick shell needed everything imaginable, and the wisdom of the Executive Board and site selection committee resulted in also purchasing a small parking lot, surely one of the wisest investments in a metropolitan downtown area. Workmen were putting the finishing touches on the full remodel when the moving trucks pulled up to the doors in June

2005. Since that time we've finished the board room, fenced and gated the parking lot, and generally made a home for ourselves at 314 West Tenth Street in Kansas City, Missouri. Some of the greatest memories of the past ten years have all taken place here—the move in with the new staff, the staff Halloween and Christmas celebrations, the parking lot barbecue, the Grand Opening event in November of 2005, and the mortgage-burning party in conjunction with a number of our volunteer leaders. Most importantly for IAAO members, owning the building free and clear and eliminating a 20-year mortgage in a little over five years has given us the freedom to invest in many programmatic the organization, such as rewritten and redesigned courses, new textbooks, a new logo and website, and many other features and benefits of membership.

Whether we piece together the past 10 years or the past 80 years, what I mentioned to you in 2004, in my very first article, is still true today:

It is my fondest desire that IAAO reach its full potential. While recent years have been marked by budget challenges, and the difficult decision to leave Chicago, IAAO now has the opportunity to move forward in a very positive way.

So, why this particularly nostalgic column, you ask? It's true we're celebrating IAAO's 80th anniversary and my own tenth year with the organization, but it also marks my departure from IAAO. After 34 years in the workforce and 28 years in nonprofit I feel I'm being drawn in another direction. Please know that the Executive Board of IAAO has the search for my replacement well in hand, and I'm sure they will choose a candidate who will care about this organization, the staff and the members, as I have. I also know the new Executive Director will come to have the deep respect for this very difficult thing you do of administering the property tax. For a job that dates back to biblical times, the respect that is due seems elusive. Rest assured that the staff of IAAO understands what you encounter on a day-to-day basis; we have a tremendous amount of respect for each and every one of you.

It has been an honor to serve you these ten years. I have met a number of people who I know will be friends for life. I also believe a great deal of progress has been made, and I know that IAAO is on a path of success that will propel the organization well into the future. I encourage you to continue to support the organization, seek out leadership opportunities, and allow this organization to support you in your professional quest for excellence.

Sincerely yours,

Lisa Daniels

IAAO Executive Director



Lisa Daniels, CAE



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