



# An International Visitor

An interview by Rick Stuart, CAE, with Varnavas Pashoulis

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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