

FAIR+EQUITABLE

APRIL 2019 | VOLUME 17 | NUMBER 3

A publication of IAAO on appraisal and appraisal management, within the property assessment industry.

SHINING A LIGHT ON TIF

A global property tax perspective

RETHINKING A
VAUNTED ECONOMIC
DEVELOPMENT TOOL | **8**

INSIDE

THE 2019 CONFERENCE:
Start your planning with the
2019 conference schedule | **20**

U40 WANTS YOU:
Young and making a difference?
Conference grants are available | **32**





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One of my goals this year was to create a new IAAO event that focused upon developing leaders in governance, so I am proud to announce the 2019 IAAO Emerging Leadership Summit, May 30-31 in Washington, D.C.

As half of us within our ranks and other industry organizations are retiring in the next few years, it is vital that we provide education for a new era of leaders.

Summit speakers are diverse groundbreakers who have deep ties to land administration and government administration making this is a great opportunity to learn and connect with same-minded colleagues.

IAAO has an 80-year history of providing quality education and professional connectivity, and this year, our offerings are strengthened by creating the Emerging Leadership Summit to help cultivate careers.

The Emerging Leadership Summit is a unique format where colleagues, officials and partners will tell their own stories to provide practical advice on:

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- Fostering collaboration and team building
- Expanding professional development pathways
- Techniques to build a positive view toward change
- Organizational planning focusing on internationalization, succession and diversity advancement
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—Tim Boncoskey, IAAO President





8 TAX INCREMENT FINANCING ... IS THERE A BETTER WAY?



17 THE INTERNET OF THINGS

The challenges of a connected government



26 THE YEAR IN REVIEW: 2018

It was a year for new governance rules, more members, and increased global outreach



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DIVISIONS

6 LEGAL
Billboard property-tax exclusion doesn't extend to the land lease

28 KNOWLEDGE AREAS
IAAO educational offerings, on the map

COLUMNS

2 OVERVIEW
IAAO President Tim Boncoskey

4 INSIGHTS
National and International Press

20 IAAO ABSOLUTE
2019 IAAO conference schedule; Member News; Calendars

34 CAREER CONNECTION

Learning from what we did and using that knowledge for the future is one of the most important things we can do.



TIM BONCOSKEY

IAAO President

IAAO has many projects underway, and we hope that they add value to your membership. Thank you for being part of this organization.

One of the challenges all jurisdictions and businesses face is, in effect, the need to time-travel.

While we may not actually physically travel through time, in addition to focusing on our daily business, we must constantly look forward to determine what challenges we might face in the future and how to deal with them.

And we must revisit the past to see what worked and what didn't (and why) in order to make changes for today and in the future.

Spanish philosopher George Santayana said, "Those who do not remember the past are condemned to repeat it," but Winston Churchill gave that quote a needed update with "Those who fail to learn from history are condemned to repeat it."

Learning from what we did and using that knowledge for the future is one of

the most important things we can do.

One of the most challenging issues facing the industry right now is the big-box/dark store valuation issue. It is a major issue in many U.S. states and was a major topic at the legal seminar in December.

In Wisconsin, the governor is pushing for a legislative fix to the dark-store loophole that allows retailers to limit property taxes by assessing the value of their active stores as if they were vacant.

The challenge is making sure fixing a past issue solves current problems. While some sectors, such as home improvement, seem to be doing well, others face what some are calling the retail apocalypse due to internet sales.

However, Daniel Kline, formerly of Microsoft, argues that it's not the internet that's putting stores out of business. He says it's instead that

consumers now have more choices and "can now more easily opt out of shopping at brick-and-mortar chains that do a bad job."

As assessors, this is important to understand, as is understanding trends in the repurposing of former big-box properties from community centers to housing.

Closer to home, in this issue of *Fair+Equitable* we look back at 2018 and the accomplishments and activities undertaken by IAAO. Included is a column by Immediate Past-President Dorothy Jacks on the highlights of the year and a pull-out graphical poster with numbers associated with those accomplishments.

Going forward, we have several projects underway. With so many industry leaders retiring soon, IAAO looked at ways to help meet future needs and developing new leaders. One of my goals



A full moon rises over Niagara Falls.

was to build on the success of the U40 Leadership Lab and create an IAAO event that focused on helping anyone interested in becoming a good leader.

Thus, the IAAO Emerging Leadership Summit was developed and is set for May 30-31 in Washington, D.C.

It is vital that IAAO provide education for a new era of leaders.

Summit speakers are diverse groundbreakers who have deep ties to land administration and government administration.

They will help make this is a great opportunity to learn and connect with same-minded colleagues. I encourage you to look at this program for yourself or for members of your staff. Scholarships are available to assist with attending the Emerging Leadership Summit.

In addition to learning from the past, we can learn from the present and what others in the industry are doing. This year IAAO is partnering with the Australian Property Institute to offer the International Research Symposium in Melbourne in late April.

There are several sessions examining trends in government valuation in Australia and the world, plus analysis of technology, and reimagining global cities as they grow in the future.

I'm looking forward to being on the program with leaders of the Australian Property Institute and the New Zealand Institute of Valuers to look at what's next for the industry, where the industry is headed, and the role of an industry associa-

tion in that future. The symposium is set for April 30 to May 2 in Melbourne, and I hope to see you there. Again, scholarships are available to attend this event.

Last, the 85th annual conference and exposition in Niagara Falls, Ontario, Canada, will also be a great place to learn about what is going on today, and in the future, as educational offerings have been greatly expanded, with more than 100 sessions scheduled.

The Conference Content Committee did an amazing job in increasing the number of sessions and looking for topics to engage each attendee. Check out the schedule of sessions in this issue of the magazine to see what interests you.

The Local Host Task Force as well as our partner sponsors and IAAO staff are also working hard to provide a total member experience at the conference. Local host Co-Chair, Shelley Graham at Leadership Days in Kansas City in March, even promised perfect weather for sight-seeing and excursions!

I think Shelley was living up to the "Be Bold" motto for International Women's Day.

Registration is underway and conference hotel rooms are filling up fast, so today is a good day to prepare for the future by registering!

Oh, did I mention scholarship funds are available to attend this showcase event?

It has been a great spring. Thank you for this opportunity to serve IAAO.

— Tim

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COMPILED BY KEITH ROBISON



UNITED STATES

No relief for retail landlords as store closures ramp up again

Spring has just started, and already a slew of prominent retailers have announced thousands of store closures around the U.S.

And the pace of closings isn't expected to slow anytime soon. So far this year, 10 national retail chains have filed for bankruptcy.

"This phenomenon definitely hasn't abated since last year in terms of retailers that are struggling," says Ana Lai, senior director and analytical manager at S&P Global Ratings. "They're either filing for bankruptcy or even the ones that are still operating are looking to reduce their store footprint to be more efficient, to invest in their online channel."

"It's a secular shift that continues to happen, and I guess we don't see this trend turning around anytime soon," Lai says.

Year-to-date, U.S. retailers have already announced 4,810 store closures, reported global market research firm Coresight research.

The number of store closure announcements so far in 2019 is up 23

percent vs. this time last year, according to a February Coresight report.

Coresight researchers say there's "no light at the end of the tunnel," with potentially many more closures on the way due to companies in the bankruptcy process and more on the horizon. Coresight cites accelerated e-commerce growth, rising interest rates,

and flat and falling store-based sales as factors having an impact on the sector.

Over just 48 hours in early March, four chains announced more than 465 store closings. Gap, J.C. Penney, and Victoria's Secret blamed closures on sagging store sales following the crucial holiday shopping season. Meanwhile, Foot Locker reported sales growth more than double its expectations, yet still announced significant store closures.

"When people say retail is dead, it's not dead at all," says Amanda Nicholson, professor of retail practice at Syracuse University in New York. She points to a 4.6 percent increase in retail sales in the U.S. in 2018, which totaled \$3.68 trillion.

"Now, how people are buying things has changed, but retail hasn't changed," Nicholson says. "Retail is the business of delivering goods and services to the ultimate consumer. It's not dying at all. It's reinventing itself."

"In one sense, everybody is really upset. Stores are closing, and yes, it's a shock to the system," says Gabriella Santaniello, president and founder of retail consulting firm A Line Partners in Los Angeles.

"But in the long run, it's going to be healthier. America was over-stored. Ten or 15 years ago, the only way to grow

your business was really through opening stores ... I think where it's moving is a much healthier place."

— www.nreionline

CHINA

Right now is a 'hard time' for China to introduce a property tax

For years, China has toyed with the idea of a property tax, but at least one developer doesn't think now's the right time.

Zhang Xin, chief executive of real estate developer Soho China, said the country's economy is too "soft" for such a tax.

"In today's market, when the economy is so soft ... this would just be a really hard time to introduce something so impactful," said Zhang, who spoke with CNBC's Eunice Yoon at the China Development Forum in Beijing.

Local governments have also opposed the idea of a tax, because they rely on land sales for revenue. Pilot schemes were rolled out in cities such as Shanghai, but China has been slow to introduce the tax nationwide.

At this year's annual National People's Congress in Beijing, senior officials said work on a draft for the tax was "steadily advancing."

Authorities also announced that local governments would have autonomy over the actual rate of the tax in order to minimize its effect on house prices.

— www.nreionline

UNITED KINGDOM

Brexit housing crash fears remain in London

The Brexit-inspired decline in London's property values has yet to cause any serious ripples in other areas of the United Kingdom.



examined a sample of more than a million Redfin users who searched for houses in 87 metro areas from October through December. “A net outflow means there are more people looking to leave than people looking to move in.”

San Francisco notched the highest net outflow at 29,122, while 24 percent of residents there searched for homes in other metro areas, up from 19 percent last year.

New York City (22,002), Los Angeles (14,647), Washington, D.C. (5,527), and Denver (2,577) round out the top five. Residents in those cities were most likely to examine moving to “relatively affordable” nearby metro areas, including Boston, and San Diego and Sacramento, California.

While price-growth and activity may be slowing amid the uncertainty, almost every other major urban area in the country is still experiencing a rising market, according to Acadata. It’s a national divide that’s all too apparent to real estate agents in northern England who aren’t too worried about the U.K.’s departure from the European Union.

“It’s a different world from London in the north,” says Jonathan Morgan, sitting in the Leeds office where his property management company Morgans has operated for more than two decades.

Reeling off a list from 15 percent interest rates to the global financial crash, he smiles calmly. “It will be fine because we’ll make it so. We’ve faced crises before.”

Behind him the noise of construction creeps through the windows from workers refurbishing the 19th-century cast-iron Leeds Bridge, originally built when the city — 200 miles (320 kilometers) north of the capital — was rapidly expanding and flush with the wealth of the Industrial Revolution.

Now, it’s looking forward to a more modest investment surge — the government is moving 6,000 civil servants to the city, and broadcaster Channel 4 is moving its headquarters there, while

a high-speed rail project will bolster transport links.

While such plans are likely boosting interest in Leeds itself, the property market is humming along across large swathes of the country. Land registry data, released Wednesday, shows annual price growth of 2.9 percent for Yorkshire and Humber in January, and increases of 4.4 percent in the East Midlands and 3.4 percent in the northwest. London declined 1.6 percent — the most since 2009.

— www.bloomberg.com

UNITED STATES

The cities where residents are most ready to leave

San Francisco, New York City, Los Angeles, Washington, D.C., and Denver are among the top metropolitan areas where residents eyed moving to other locales, according to data from real estate website Redfin.com.

Those cities posted the “highest net outflows” in the website’s most recent migration report, which examines search data collected by the company. That term is “defined as the number of people looking to leave the metro minus the number of people looking to move to the metro,” says the report, which

Denver made the biggest jump up the list from 2017, “flipping from modest net inflows and outflows throughout 2017 to solid net outflows through late 2018,” the analysis notes.

“Last quarter, 24 percent of Denverites on Redfin.com searched for homes outside the area, up from 17 percent a year earlier.”

Popular destinations for people seeking new houses include Sacramento, California; Phoenix, Atlanta, Portland, and Seattle, which rejoined the “migration destination” list after dropping off briefly at the end of 2017 despite a hefty average home sale price of \$630,000. It’s an interesting counterpoint to Denver, according to Daryl Fairweather, Redfin’s chief economist.

“In both Seattle and Denver prices were growing rapidly in 2017 and early 2018 to the point that buyers backed off in the second half of 2018,” he said.

“However, people looking to leave high-tax metros for a city with mountain views and top-notch hiking are more likely to pick Seattle over Denver because Washington state doesn’t have an income tax. In fact, the top destination for Denverites looking to leave is Seattle.”

— www.redfin.com

BY SANDRA PATTERSON



Court: Billboard property-tax exclusion doesn't extend to ground lease

A Pennsylvania statute may prohibit the taxation of billboards, but that doesn't mean the leases for the land they sit on can't be taxed as part of the landowner's real estate.

This ruling by the Pennsylvania Commonwealth Court reverses the trial court's finding that the statutory exclusion extends to the ground leases.

The case consolidated 26 appeals from one county brought by two school districts.

The relevant assessment statute is written as two parts. The first section instructs that the real property subject to taxation includes, "land, lots of ground, ground rents, and buildings situated on the real estate."

The second section describes the types of property that should be excluded from that list. For billboards, the statute states that "no sign or sign structure primarily used to support or display a sign shall be assessed as real property ... regardless of whether the sign or sign structure has become affixed to the real estate."

The school districts argued that the ground leases and easement agreements that outdoor advertising companies offer landowners make a property more valuable. Pennsylvania courts have consistently held, the districts pointed out, that assessments must consider all of a property's potential uses and its ability to generate income, including from long-term leases.

The taxpayers contended that the two parts of the statute are meant to be read together: that the exclusion of billboards from taxation in the last half of the statute applies to the taxation of ground leases otherwise permitted in the first half. The taxpayers argued that a tax on the land leases was, in effect, a tax on the billboards, which is prohibited.

The appeals court rejected the taxpayers' theory.

While the statute clearly states that the value of a billboard or its support structure must not be considered part of the value of the real estate, this provision does not affect the valuation of the land itself or any non-excluded,

non-exempt structures on that land, the court stated.

Any valuation must include all relevant factors that have a bearing on the fair market value, including any ways a potential buyer could hypothetically use a property, the court said. When a property is subject to a long-term lease, the economic reality of that lease must be considered.

That said, an appraiser must exercise care not to indirectly apply value to the land that only relates to the billboard. The court gave as an example basing the ground-lease value on revenues obtained from the number of ads placed on a billboard during a year. However, a property's suitability for billboard use, either because of its location or favorable zoning, or the income a property owner derives from renting land to a billboard operator can be used in determining market value, the court said.

(In re: Appeal of Chester-Upland School District, Commonwealth Court of Pennsylvania, Nos. 633 C.D. 2017, 732 C.D. 2017, 740 C.D. 2017, December 27, 2018)

Switch from local to central assessment resets value cap, Oregon court rules

Can a company lose its value cap when its property is moved from local to central assessment?

In a case involving a satellite TV provider, the Oregon Supreme Court ruled that it could because the change fell under the exception for new property and improvements that are added to a property tax account. The court reasoned that the property could be considered new because the state's central assessment process, which applies the unit valuation method, values a company's property in a different way from local assessment. It looks at how the use of that property adds value to the company's operation, not just the value of the physical assets.

The change in valuation method increased the company's assessment by 100 percent, far exceeding the 3 percent per year increase permitted under the tax capping measure. The company estimated that under local assessment, the sum of its properties' values throughout the state was \$17.4 million. When its property was centrally assessed by the state department of revenue using the unit valuation method, the value climbed to \$34.9 million.

Although the company's assessment cap was reset in the change to central assessment, this new value will be used in subsequent years as the basis for calculating the tax cap's 3 percent increase limit.

This case represents the first time that the supreme court has addressed this issue. The Oregon Tax Court in previous litigation involving a cable operator had set the standard for new property and improvements as property created or acquired during the last assessment year.

The supreme court said the tax court's definition of "new" was much too narrow. The tax court focused on new property as something that had existed



for only a short time, the supreme court said. But the word could just as easily indicate that the property was new to the owner or to the property tax account.

The court further wondered how much time needed to pass before an item was no longer considered new. The tax-capping statute doesn't say and the court cautioned that the timeframe shouldn't be inferred from assessment statutes that set a time limit for other purposes.

In the context of central assessment, the property is considered new, the court said, because it is being valued in a new way. When the company's property tax accounts were assessed at the local level, a value was calculated for its tangible personal property, the set-top boxes the company provides and the tools it uses to install and repair them.

When the company's new property tax account was assessed at the state level by unit valuation, the value of the equipment was determined by what it contributed to the worth of the entire enterprise.

Moreover, the valuation took into account not only the physical assets the company owns, but any equipment the company uses but does not own, and any intangible assets that contribute to the business operation. It considered the value added by the corporate headquarters and the nationwide transmission infrastructure that enables the delivery of satellite TV services in Oregon.

These factors weren't considered when the assets were valued at the local level, the court said.

The taxable value of the company's assets in Oregon is then determined by calculating the state's proportionate share of the company's value as a whole.

The types of issues litigated in this case have arisen as satellite TV providers and cable companies rely more heavily on digital delivery of content. Oregon courts, as well as those in other states, have held that these companies, by sending content between computer-like devices, are now in the business of data transmission. This service falls under the definition of communications businesses, which traditionally have been centrally assessed by unit valuation.

(Dish Network Corporation v. Department of Revenue, Oregon Supreme Court, SC S065019, January 25, 2019)





Molly Metzger, Ph.D., is a professor at the Brown School of Social Work at Washington University in St. Louis

Rethinking a vaunted economic development tool

BY ANTHONY FLINT

Molly Metzger didn't plan to become an expert on tax increment financing (TIF), much less lead a citizens' group focused on the issue.

But when racial strife in her native St. Louis was brought into stark relief by the high-profile shooting of Michael Brown in nearby Ferguson, she felt compelled to take action.

An expert on inequities in housing and economic development, Metzger

was increasingly bothered by the fact that land use policies that had long been touted for their ability to jump start development and create economic opportunity in underserved neighborhoods were doing neither.

The closer she looked, the more she saw that TIF — which front-loads future property tax revenue to speed up selected projects — seemed to benefit neighborhoods that were already gentrifying and siphoned off funds that should have gone to public schools.

“Most people don't want to spend their

■ This article originally appeared in the October 2018 issue of the Lincoln Institute of Land Policy's *Land Lines* magazine and is reprinted with permission.

TIF can be viewed as something that will save and transform neighborhoods — or something that will gentrify neighborhoods and push people out.

Molly Metzger

free time learning about such a wonky topic,” said Metzger, a professor at the Brown School of Social Work at Washington University in St. Louis.

“But the question we are asking now is whether we should pump the brakes. If we continue to incentivize everything, it’s not benefiting the whole city, and it’s not building the tax base,” she said.

“It’s like a lot of political issues — a tiny fraction benefits.”

Metzger helped found a group called Team TIF, which serves as a watchdog over the way the city uses this public finance mechanism.

So far, the group has hosted public meetings and produced informational materials to raise public awareness.

Team TIF is one example of the scrutiny that TIF is undergoing lately.

Municipal leaders say TIF is one of the most important tools they have to regenerate urban areas, particularly in post-industrial legacy cities.

And they have embraced it since it took hold in the 1950s: The United States now has at least 10,000 TIF districts across 49 states.

But critics say TIF has become little more than a subsidy for the private sector, diverting revenue away from schools and other important services, and contend that many TIF programs are woefully lacking in transparency.

The problems are serious enough that several grassroots efforts have derailed

proposed TIF districts in recent years, through either the ballot box or the courts.

Tax increment financing runs the risk of functioning more like property tax incentives for business — another flawed practice that often fails to deliver on promises but remains in widespread use.

Planners and policy makers, however, aren’t giving up on TIF.

Instead, they are redesigning and reimagining it, adding provisions to ensure that equity is a consideration, and building in options that allow school districts to maintain access to revenue. Some jurisdictions have experimented with community improvement districts (CIDs) as a kind of hybrid or alternative framework that corrals both sales tax and property tax revenues for a given development project.

With participation from the private sector, cities are also bundling TIF with other financing instruments, such as credit enhancement agreements or stabilization funds — so much so that a traditional, stand-alone TIF has become known as an increasingly rare “naked” TIF.

How TIF works

Tax increment financing began in California, where authorities created it to help redevelop urban areas.

From there, it rapidly spread across the country.

The Midwest took particular interest,

with a flurry of TIF activity in Wisconsin, Minnesota, and Illinois through the 1970s and 1980s.

Missouri enacted TIF legislation in 1982, a full three decades after the tool was created, but wasted no time putting it into action: Today, there are 468 TIF districts in 116 municipalities in the state, including 210 in St. Louis County and the City of St. Louis — sequestering roughly \$2.2 billion in tax revenue.

Elsewhere, the rush to use the tool has been dramatic. Over the last decade, for example, the number of TIF districts in Iowa grew from 949 to 3,340.

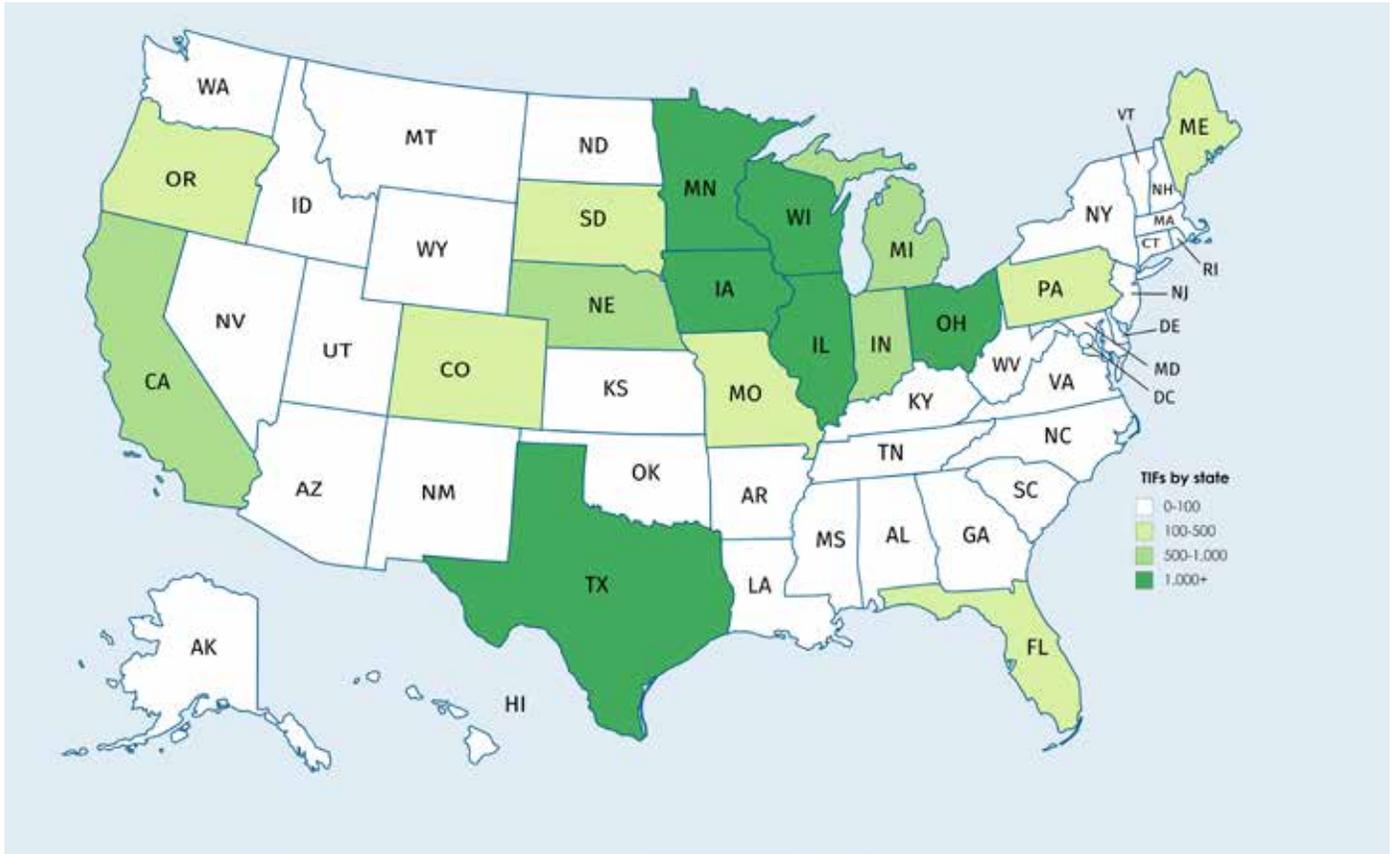
So how does TIF work?

Typically, a municipal government, enabled by state legislation, partners with the private sector to designate an area as a TIF district, and calculates the amount of property tax revenue that the project will generate for the next 10 to 20 years or more.

This projected revenue typically includes taxes on the project itself, as well as expected tax increases on other properties in the district as assessed values rise because of the TIF.

That money is essentially sequestered to support the project’s current financial needs and make it possible. The tax revenue can be used to fund public infrastructure, compensate private developers for their investments, or provide collateral for bonds.

State-enabling legislation spells out what TIF is supposed to be for — economic development, environmental



Note: This map relies on data from *Improving Tax Increment Financing (TIF) for Economic Development*, Lincoln Institute of Land Policy.

remediation, or housing, to name just a few purposes.

Most TIF use is designed to address urban blight. Some TIF districts pertain just to one parcel or development site, while others are much larger. (Critics say artificially large districts designed to boost projected revenues are just one of TIF's many pitfalls.)

Although TIF is deployed extensively, it is poorly understood except by public finance insiders. It is also subject to a wide variation in design and interpretation.

"I've always been amazed at the way TIF inflames passions while not being fully understood," said David Merriman, professor at the University of Illinois at Chicago.

Merriman spent two years scouring the nation to produce the Lincoln Institute report "Improving Tax Increment



David Merriman is a professor at the University of Illinois at Chicago

Financing (TIF) for Economic Development." (The report is available for download at www.lincolnst.edu.)

The report reviews the use of tax increment financing by a range of communities and recommends policies to improve TIF use.

"It can be viewed as something that will save and transform neighborhoods — or something that will gentrify

neighborhoods and push people out."

Researching TIF from coast to coast, Merriman found plenty of instances where the mechanism worked well, such as the Cortex Innovation District in St. Louis, a hub of bioscience and technology, which was built primarily on land left vacant by abandoned manufacturing enterprises from a previous era.

In other cases, the use of the instrument led to major divisions.

The fight over tax increment financing associated with Atlanta's Beltline was supercharged by concern about gentrification, issues of racial and income equity, and the diversion of tax revenue from schools.

Like tax incentives for business location, TIF can trigger bidding wars between jurisdictions competing for development. Free-market and libertarian groups have joined progressives in

opposing TIF because it empowers governments to pick winners and losers.

The biggest problem associated with TIF over the last two decades is the lack of transparency, Merriman wrote.

Embraced with zeal by former Chicago Mayor Richard M. Daley, tax increment financing mushroomed in Chicago to the point that \$660 million — nearly a third of all property taxes in the city — was earmarked for TIF districts, effectively shielding the money from standard oversight by elected officials.

Area journalists showed how the mechanism effectively became a kind of slush fund for favored projects.

Chicago Mayor Rahm Emanuel commissioned a task force that recommended reforms, but change may be slow to come given that dozens of TIF districts in the city are not even halfway through their duration.

Merriman found that a relatively simple set of steps would foster transparency and benefit virtually every use of TIF in Chicago and beyond.

In “Improving Tax Increment Financing (TIF) for Economic Development,” Merriman recommends that states carefully track and monitor TIF use.

Model programs can be found in Wisconsin and Illinois, where state agencies track and report on total property tax revenues going to TIF districts, local governments are required to report detailed information related to revenues and their tax base, and nearly everything is published in online databases.

All local governments would be well advised to provide extensive, easily accessible information about TIF use, revenues, and expenditures, Merriman said. And researchers can do their part by studying and documenting the different outcomes of TIF in a wide variety of areas.

To date, academic studies of TIF show mixed results, but do not clearly explain the causes of this variation, according to the report. States should allow counties, school districts, and other overlying local governments to opt out of TIF, the report said.

They should also confront the phenomenon known as “but for”— a loose interpretation of proof that a proposed TIF development would not occur “but for” the establishment of a TIF district. The “but for” clause may have outlived its already limited usefulness.

“It’s hard to demonstrate conclusively (that a development would not have occurred ‘but for’ the TIF), so nothing ever gets shot down.

“There should be a better hurdle for bad projects,” Merriman said. “It would be better to have something more concrete — to talk about a project filling 10 percent of the gap, for example.”

An evolving tool

In many respects, change is already underway. TIF is rapidly evolving, as policy makers take notice of the problems.

California, arguably where it all began, is once again a leader in reimagining the financing of urban redevelopment and associated infrastructure. Cities and towns in the Golden State once relied heavily on TIF, which was administered through hundreds of quasi-public redevelopment authorities and ushered in more than \$50 billion over the years for infrastructure and other development costs.

In 2012, then-Gov. Jerry Brown discontinued the practice because of concerns about growing debt.

But like a pruned branch growing back, a new mechanism evolved in 2015 for cities, counties, and special districts in California: the Enhanced Infrastructure Finance District, which allows the issuance of TIF bonds under specific circumstances, with thresholds built in for voter approval.

The money can be used for public works, transportation, parks, libraries, and water and sewer plants — with an emphasis on sustainable community goals under California’s landmark climate legislation.

Enhanced Infrastructure Finance Districts are also prioritized for “the acquisition, construction, or rehabilitation of housing for persons of low and moderate income.”

Proposed projects thus far are in a larger catchment area than a typical TIF district, theoretically enabling more components of a given urban neighborhood to benefit.

Recent activities in state legislatures across the country, as well as a handful of court rulings, have resulted in extensive TIF reforms.

Since 2017, nine states have passed substantive legislation to change TIF, according to the Lincoln Institute database “Significant Features of the Property Tax.” The adjustments focus on three areas identified in Merriman’s report: protecting school funding, calibrating the “but for” and blight provisions, and requiring transparency.

North Dakota, Colorado, Montana, and Kansas all amended their statutes to exempt school districts from TIF.

Minnesota expanded TIF eligibility to cover workforce housing, and Wisconsin created special zones for electronics and information technology manufacturing where TIF can be used.

In the courts, some projects have been derailed by legal challenges, but the judiciary has thus far generally backed the practice. This year, the Wisconsin Supreme

Court upheld the use of TIF revenue to provide cash grants to developers for project costs.

TIF is also increasingly being bundled with other supporting finance mechanisms, such as credit enhancement agreements, up-front special assessment levies, or reserve or contingency funds to help buttress and safeguard deals, minimizing risk to the public sector.

“There’s a lot of pressure on municipalities, and they’re getting smarter about the tools in their toolbox,” said Emily Metzler, senior vice president of MuniCap, a Columbia, Maryland-based firm that specializes in tax increment and special assessment financing.

“We’ve seen an uptick in TIF use, but (also) greater understanding about how to best use TIF in the capital stack.”

In structuring many bundled deals, the aim is to require the private-sector developer or landowner to put cash in a kind of escrow account until the TIF revenues provide enough coverage.

Layering in a special assessment, credit enhancement, or stabilization

fund helps minimize the risk period at the outset and further leverages the incremental revenues, Metzler said.

This kind of bundling has become so common that “we refer to TIF alone as a naked TIF,” she said.

It’s not surprising that tax increment financing would become contentious in so many cases, Metzler said.

“We’re asking to take incremental revenues that otherwise would go into the general fund. Any time you do that, it’s a public process. That process has become significantly more important. It used to be, you would go to a couple of council hearings and it would be done in four months.

“Now it is a full branding of the project, with a lot of public outreach, to make sure the public is behind you, and it takes at least a year.”

Not all modifications are greeted with equal enthusiasm.

In some communities, the change can’t come fast enough. Some are skeptical that the bundling approach is merely adding on to a baseline of

already generous incentives, and alternatives such as community improvement districts haven’t fared particularly well.

The state auditor in Missouri, Nicole Galloway, recently issued a report critical of community improvement districts as an alternative to TIF, citing one instance in which the only beneficiary of redirected sales tax revenue was a Starbucks.

With 80 percent of CID boards controlled by developers, “spending decisions are made by the owners and developers who stand to gain the most from the districts’ tax collections,” she said.

“We’re asking to take incremental revenues that otherwise would go into the general fund. Any time you do that, it’s a public process. That process has become significantly more important.”

Despite amendments to enabling legislation, the “but for” and blight provisions remain stubbornly fungible in many cases. These tests and thresholds can be easily manipulated, as both eager politicians and developers engage in the marketing of project proposals.

“We’re asking to take incremental revenues that otherwise would go into the general fund. Any time you do that, it’s a public process. That process has become significantly more important.”

Emily Metzler



Portland, Maine — a hot-market city — has been modifying TIF to achieve more targeted urban planning goals.

Few guidelines compel consideration of income inequality and demographic factors or otherwise ensure that tax increment financing happens in the areas that truly need a boost — rather than in neighborhoods that have already turned the corner.

Some well-intentioned changes have produced unintended consequences.

After Illinois rewrote the rules to allow school districts to opt out of TIF districts and become eligible for state aid, the mayor of Naperville, Illinois, just outside of Chicago, suggested making the entire city a TIF district to collect additional revenue to cover school funding.

Throughout, TIF has proven too great a temptation for elected officials focused on economic development.

Lawmakers in Kentucky responded to one troubled TIF district by authorizing the extension of its duration from 23 to 45 years.

In the closing days of the legislative session in Rhode Island this year, state leaders approved tax increment financing for the seaside towns of Middletown and Newport; the deal for the latter included a hotel and retail space for this popular tourist destination.

They also unhesitatingly passed a stadium financing package that included TIF to try to keep the minor league Red Sox team in Pawtucket.

Last summer, the team agreed to move to Worcester, Massachusetts, which provided an even bigger bundle of incentives, including a TIF district for the downtown where a new stadium is envisioned.

End it or mend it?

Cities may well be at a crossroads on TIF — namely, whether to end it or mend it.

Joan Youngman, director of the Department of Valuation and Taxation and a senior fellow at the Lincoln Institute, said there are clear steps cities and states can take now to improve the performance of TIF.

As tempting as it might be to stick with something familiar, those seeking more equitable development might consider skipping TIF and developing alternative tools for financing infrastructure, affordable housing, and economic development.

Merriman agreed, but added, “Economic development is viewed as the most important thing a city can do. It’s



Research suggests that TIF often displaces economic activity that would have happened anyway in economically vibrant areas. In Kansas City, Missouri, eight times as many TIF deals were approved in low-poverty areas such as Country Club Plaza, above, than in areas like East Kansas City, which has poverty rates above 30 percent.

not a giveaway. You pay the same taxes you would pay without the TIF. And it requires a tangible, up-front plan.

“At the same time, we have to keep a careful watch on it and understand the way it can be abused.”

The good news is flaws in TIF policy are prompting innovation and creativity. Portland, Maine — a hot-market city — has been modifying TIF to achieve more targeted urban planning goals.

As explained by planning director Jeff Levine, new state enabling legislation paves the way for cities to use a general TIF for credit enhancement or public infrastructure anywhere within their boundaries, up to 5 percent of the urban area, but there is no limit if the activity is within a defined downtown.

Transit oriented development TIF can be used to fund transit operations in the area and can be combined with other TIF types.

And an affordable housing TIF can be used to help fund any housing on a parcel or series of parcels as long as at least a third of the housing in the area is affordable at 120 percent of area median income, with deed restrictions.

In Portland, TIF is tailored to meet broader policy goals and frequently combined with other tools, such as historic or housing tax credits.

The overall result is a more intentional framework for regeneration and development rather than the ad hoc approach used elsewhere, often fueled by a sense of desperation.

The way cities approach redevelopment, “has a lot to do with the self-esteem of the city,” Metzger said.

And it’s not just St. Louis she’s thinking about. A more coordinated plan that focuses on income inequality and affordable housing would help anywhere, she said — as long as governments invite residents to participate.

“We have spelled out an agenda for transparency and racial equity, and we have the data and mapping to back it up,” she said.

“We’re trying to keep shining the light.”



ANTHONY FLINT is Senior Fellow in the Office of the President at the Lincoln Institute of Land Policy.

There is a difference: tax increment financing versus land value capture

It may seem like the public finance equivalent of angels on a pin, but there is a difference between tax increment financing and land value capture.

The two policies have been conflated of late, adding to some misapprehension about how urban redevelopment is funded.

In a TIF district, development is financed by calculating the property tax revenue the project will generate over a defined time period — for example, 20 years in the future.

That money is effectively plowed into making the development happen in the first place, in a kind of front-loading process. This anticipated future revenue is calculated by projecting what land and property owners would pay, under whatever local property tax system is in place, based on assessed value.

Land value capture, on the other hand, allows communities to recover and reinvest land value increases that result from public investment and government actions, such as a new subway line or a rezoning.

The increases, also known as the land value increment, are measured to reflect the impact of those public actions, whether infrastructure or a new park or an expanded building envelope.

The revenues from that calculation can be used for a range of improvements for more equitable urban development, such as affordable housing and infrastructure. It is true that a well-functioning property tax system will reflect increases in land value, including those driven by public investments.

But property tax revenue typically goes into a general fund rather than toward the infrastructure that is triggering the increase in value.

There are also limits and restrictions on increases in the property tax in many jurisdictions. Further, value capture purists argue that the increases in value attributed to public investment belong to the public; a portion is simply being recovered.

As David Merriman writes in the Lincoln Institute report “Improving Tax Increment Financing (TIF) for Economic Development,” the public captures no more of the value created by public investments in a TIF district than it would without the TIF district.

In fact, he says, “if some TIF revenues are used to subsidize private activity, as is the usual case, TIF is



An early autumn morning at Chicago's Bloomingdale Trail and Park, which was partially funded through TIF.

more properly a device that ‘transfers’ value to, rather than ‘captures’ value from, the private sector.”

Land value capture instruments include betterment contributions, special assessments, charges for building rights, exactions, and impact or linkage fees, to name a few.

On the surface, TIF districts seem similar, in part because of the targeted and self-contained character of the mechanism. In the future, tax increment financing and land value capture might possibly be combined, through an extra surcharge or other special assessment.

But for now, largely because the approaches are based on different underlying concepts, they are not equivalent. —Anthony Flint



WHAT IS THE INTERNET OF THINGS?

In the broadest sense, the term “IoT” encompasses everything connected to The internet, but it is increasingly being used to define objects that “talk” to each other.

“Simply, The Internet of Things is made up of devices – from simple sensors to smartphones and wearables – connected together,” says Matthew Evans, the IoT program head at techUK.

The challenges of a connected government

The Internet of Things has the power to transform how we work and live. But without the right leadership, new investments, and better strategies, government risks losing out on this opportunity.

BY BEHZAD ZAMANIAN

Long before smartphones, Star Trek’s Mr. Spock and Capt. Kirk used their mobile devices to measure radioactive frequencies and receive messages from the Starship Enterprise.

Before Tesla introduced self-driving cars, Kirk’s spaceship had sensors all around it and video feeds communicating with headquarters and other ships in the galaxy.

In other words, late-1960s TV sci-fi is now part of our reality.

While the rewards are more than imagined, the implications of not planning for the digital age could be far greater.

In the more than 20 years since the Telecommunications Act of 1996, the internet has gone from something that’s nice to have to something that’s essential.

Like water and electricity, the internet has become another utility, and the always-online millennials can’t imagine being without it.

More than ever, government agencies need to deliver quality services to residents in increasingly difficult budget times.

The Internet of Things (IoT) promises to deliver added value, enhanced capabilities, and streamlined processes targeting citizens, businesses, and community partners.

IoT is the network of connected computers, devices, machines, and their components with electronics, software, and sensors that enable them to link and exchange data.



In a connected government, agency assets become a part of this network.

Some examples include smart water meters sending usage data, vehicles equipped with sensors, and smart poles and signals transmitting live traffic information.

IoT hasn't fully arrived, yet more than eight billion things are connected worldwide, and an estimated 45 percent of the world's population is now online. Smart devices and automated processes, working out of sight of the public, run vast operations.

This model works well for the private sector in which investments in technology can produce efficiency and increase profits. But unlike the private sector, most government agencies don't have the luxury of adequately investing in technology.

Without proper investment, IoT introduces many challenges.

Technology infrastructure needs investment

When everything becomes connected, bidirectional communication is essential for collecting and routing data between devices.

Regardless of the use case, data needs to get from point A to point B rapidly and reliably. Government leaders must invest in technology infrastructure to ensure reliable, fast connections between facilities and streamlined automated processes that support connectivity.

Without technology infrastructure such as fiber, reliable and secure wired/wireless networks, along with competent personnel, the transition to connected government won't be successful.

Operating a connected government requires a fresh approach to collecting and analyzing information. The new approach will involve sophisticated data analysis and business intelligence

because smart devices generate massive amounts of data.

In a connected government, agencies become more dependent on these streams of data. Therefore, connected devices always have to be operational and monitored.

This paradigm introduces the "information value loop," where data is collected, created, aggregated, analyzed and acted on, creating value, which generates the collection of more data from sensors and yet more value.

In its simplest form, the information value loop can be explained by an effective process found in a growing number of local governments.

The city of Huntington Beach, California, has installed license plate reader cameras on traffic signals and police cars.

The cameras "collect" data as they scan vehicle license plates and "create" data by converting scanned images into

recognizable characters.

This data “communicates” with a central server for processing and then potentially cross-referenced and aggregated with other data sources. Next, the data is analyzed, and if the data meets certain criteria, a notification is sent to the local law enforcement agency to be acted on.

The process, in turn, creates valuable new information that updates different data sources, which will be reused rapidly. In this example, the outcome, which could be information about a stolen car and the arrest of a criminal, could perhaps be even more valuable to the same process and other online processes.

But information can create value only if it’s analyzed properly. When hundreds of things create value, organizations will have to build complex analytics to use data effectively.

For this to happen, the information value loop requires a solid strategy, resources, and commitment from the top.

Cybersecurity is a priority

As people and systems become more interconnected, the quantity and value of online information have also increased. And so have efforts to steal and exploit that information, harming systems, privacy, and information safety.

Being connected is now essential, creating new opportunities for innovation and growth for government agencies. To be efficient and effective, employees, vendors, and residents need remote and online access to resources and services.

For all of this to work, government leaders must embrace disruptive technologies. This brings risks, however. Government agencies are increasingly a target for cybercrime and attacks.

The potential for connected government depends on the extent to which agencies can trust the internet and cyberspace. Government leaders must be aware of privacy and safety issues.

Connected devices that monitor the public space might also collect information about individuals without their knowledge or consent.



The Huntington Beach Pier\

CIOs have to build effective end-to-end security measures, plan ongoing evaluation and vulnerability assessments, implement proactive incident responses, allocate dedicated cybersecurity resources, and educate employees on best practices.

Manage expectations

Residents now expect government agencies to deliver online services and uninterrupted connectivity at all times, just like the private sector.

This expectation presents a challenge, however, given government’s limited budgetary resources coupled with strict compliance requirements.

To resolve this problem, government leaders need to become more creative and explore revenue-generating ideas that can help with the high cost of technology.

As an example, Huntington Beach acquired 11,000 light poles in the first step towards implementing a broadband strategy.

Soon after, the city signed lease contracts with internet service providers to install smart fusion poles and deploy small-cell communications.

This will enable Huntington Beach to potentially generate \$400,000 in revenue and provide high-capacity mobile connectivity and energy-efficient LED lighting for residents.

It will also enable the city to plan and expand future smart applications.

Conclusion

There used to be a time when government was at the leading edge of technological innovation, but now it has fallen far behind the private sector.

If we are to have smart government, its leaders should embrace disruptive technology. We still have many things to do just to stay current in the 21st century.

Failure to do so increases exposure to cybersecurity attacks, decreases the ability to meet constituent expectations and obligations, forces us to use outdated, costly processes and, most important, limits the valuable opportunities the digital age brings.

Ultimately, connected government is not simply about technology, it changes how we work, shape business and manage the economy.

Government leaders must empower constituents to make choices, encourage technology partnerships across the private and public sector, and most important, view technology as an enabler to shape the future starting today.



BEHZAD ZAMANIAN is chief information officer for the city of Huntington Beach, California. He has a B.S. in computer information systems from California State Polytechnic University and has completed M.B.A. course work at the University of California.

2019 annual conference educational sessions

Join IAAO in Niagara Falls for an outstanding education program and continuing education credits.

More than 120 sessions will be offered over three days.

The course schedule is subject to change. See the IAAO website for updates and more information.

Note: CEUs not offered for the Exhibitor Solutions track.

MONDAY, SEPT. 9, 2019

9:30 a.m. - 10:30 a.m.

ASSESSMENT TECHNOLOGY

Innovative Geospatial Approaches for Change Detection and Assessment of Buildings

- Carl Zimmerman, Ph.D., MLA, New York City, NY
- Apendium Knowledge Area - Collecting and Maintaining Property Data**

EMERGING ISSUES

Discovering Inequities Through Regression Analysis

- Wei Sun, University of Memphis
- Apendium Knowledge Area - Appraising Property**

EMERGING ISSUES

The Future of the Profession

- Margie Cusack, IAAO
 - Neil Shah, MBA, MS, RICS, Americas
 - Tony Henderson, Tyler Technologies
 - Shelley Graham, MRICS, Municipal Property Assessment Corporation
 - Dorothy Jacks, AAS, Palm Beach County, FL
- Apendium Knowledge Area - Leading and Managing the Assessment Office**

Tracks

- Assessment technology
- Emerging issues
- Leadership
- Exhibitor solutions
- Legal and legislative
- Personal property
- Real property valuation
- GIS

EXHIBITOR SOLUTIONS

The Master's Touch eNotices - A Paperless Solution for Real and Personal Property

- Jim Cote, The Master's Touch
- Apendium Knowledge Area - Managing Complaints and Appeals**

LEADERSHIP

Playing Nice with Others: A Systematic Approach to Better Relationship Building

- Michael Combrink, Coconino County, AZ
 - Kelly Murphy, Coconino County, AZ
- Apendium Knowledge Area - Leading and Managing the Assessment Office**

LEGAL AND LEGISLATIVE

Single Property Appeals Using the Mass Appraisal Requirements

- Travis Horne, City of Saskatoon, SK
- Apendium Knowledge Area - Managing Complaints and Appeals**

PERSONAL PROPERTY

Business Assets - Real or Personal

- Samantha Steele, Cook County, IL
 - Lisa Hobart, CAE, PPS, ASA, Lisa A. Hobart, LLC
- Apendium Knowledge Area - Appraising Property**

REAL PROPERTY VALUATION

Developing Rent, Expense Ratios, and Cap Rates in a Mass Appraisal Setting

- Myke Harrison, Municipal Property Assessment Corporation

Apendium Knowledge Area - Appraising Property

10:45 a.m. - 11:45 a.m.

ASSESSMENT TECHNOLOGY

Preparing the next Generation of CAMA – and the People Who'll Use It!

- Eric Bails, Maricopa County, AZ
 - Raj Sandhu, Esri Canada
 - Steve Hamman, MCP, Maricopa County, AZ
 - David Cross, MCP, Esri Canada
 - Kimberly Jasken, Maricopa County, AZ
 - Ryan Grant, MS, Esri Canada
 - Abigail Cooksey-Williams, Maricopa County, AZ
 - Joseph Ursu, Esri Canada
 - Alan Cunnane, MS, Esri Canada
 - Suesan Nordman, PMP, Maricopa County, AZ
- Apendium Knowledge Area - Appraising Property**

EMERGING ISSUES

Short Term Residential Lodging in Maui

- Marcy Martin, AAS, Maui County, HI
- Apendium Knowledge Area - Appraising Property**

EXHIBITOR SOLUTIONS

Data Cloud Solutions It's Your Data. Optimize it! (The Power of Seamless Integrations)

- Daniel Anderson, Data Cloud Solutions, LLC
- Apendium Knowledge Area - Collecting and Maintaining Property Data**

GIS

Using Desktop GIS and R Tools to Visualize and Analyze Spatial Equity in Valuations

- Daniel Fasteen, Ph.D., BIS Consulting
- Apendium Knowledge Area - Appraising Property**

Apendium Knowledge Areas*



01
Working with the Legal Framework



02
Collecting and Maintaining Property Data



03
Developing and Managing Cadastral Data



04
Appraising Property



05
Leading and Managing the Assessment Office



06
Managing Complaints and Appeals



07
Managing Public Relations and Communications



08
Oversight and Compliance Review

* IAAO recently released on Amazon the Apendium, a single source for the Body of Knowledge that describes the expertise required to effectively work and succeed within the assessment profession. There are eight Apendium Knowledge Areas (KAs) which represent the areas in which assessors must establish competency. The Knowledge Areas listed under the session descriptions are tentative. Check for updates on the IAAO website.

A program note from the President



Something different from years past: The Opening Session will take place before the Welcome Reception on Sunday.

- The Opening Session for all conference attendees, vendors, and guests at is at 6 p.m. Sunday, Sept. 8.
- The Welcome Reception will follow at 7 p.m.
- We'll start each morning with a keynote address.
- The IAAO Business Meeting is set for 8:55 Tuesday morning, following the keynote address.

LEADERSHIP

Inspirationship™

- Ken Larson, MA, CEC, Champion Performance Systems Inc.

Apendium Knowledge Area - Managing Public Relations and Communications

LEGAL AND LEGISLATIVE

Mediation as an Appeal Management Tool

- Karey Lunau, LLB, LLM, CDG Law
- Georgia Ribeiro, AIMA, Municipal Property Assessment Corporation

Apendium Knowledge Area - Working with the Legal Framework

PERSONAL PROPERTY

Rent-to-Own Personal Property, Is it Taxable or Exempt?

- Christian Weiler, LL.M., Weiler & Rees
- Erroll Williams, MBA, Orleans Parish, LA

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Valuation of Multi-Purpose Buildings: A Philadelphia Success Story

- Kevin Keene, Philadelphia, PA

Apendium Knowledge Area - Appraising Property

1:30 p.m. - 2:30 p.m.

ASSESSMENT TECHNOLOGY

Made in Detroit: The Citywide Reappraisal

- Charles Ericson, Detroit, MI
- Alvin Horhn, Detroit, MI

Apendium Knowledge Area - Appraising Property

EMERGING ISSUES

Retail: Dead or Alive?

- Marc Moffitt, MS, Denton Central Appraisal District, TX

Apendium Knowledge Area - Appraising Property

EXHIBITOR SOLUTIONS

LAIS Homestead and Primary Residence Exemption Audit Services offered by the Linebarger Firm

- Peter Slover, J.D., Linebarger Goggan Blair & Sampson, LLP

Apendium Knowledge Area - Working with the Legal Framework

LEADERSHIP

How Changing My Routine Boosted My Career: Contagious Leadership Strategies

- Dwane Brinson, CAE, MBA, MPA, Orange County, NC

Apendium Knowledge Area - Working with the Legal Framework

LEGAL AND LEGISLATIVE

Cannabis Operations in Ontario: Industrial or Farm?

- Kathryn Kaufman, M.I.M.A., Municipal Property Assessment Corporation

Apendium Knowledge Area - Appraising Property

PERSONAL PROPERTY

Let's Sue the Assessor for Being Too Low

- John Valente, SOA Inc
- Paul Wright, ASA, Sign Value

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

The Impact of Land Leases on Residential Sale Prices in Amsterdam

- Marc Francke, Ph.D., University of Amsterdam
- Maarten-Jan Evers, Ortec Finance

Apendium Knowledge Area - Appraising Property

1:30 p.m. - 3:45 p.m.

GIS

GIS 101 for Assessors

- Brent Jones, PE, PLS, Esri
- Paul Bidanset, IAAO

Apendium Knowledge Area - Developing and Managing Cadastral Data

2:45 p.m. - 3:45 p.m.

ASSESSMENT TECHNOLOGY

Generating One Million Assessment Products Faster and More Cost Effective

- Evan Brown, AIMA, Municipal Property Assessment Corporation

Apendium Knowledge Area - Appraising Property

EMERGING ISSUES

Trends in Property Tax Systems Around the World

- Paul Sanderson, JP, LLB (Hons), FRICS, FIRRV, International Property Tax Institute

Apendium Knowledge Area - Working with the Legal Framework

EXHIBITOR SOLUTIONS

iLOOKABOUT Hurricane Michael Relief Project

- Rod Miller, iLOOKABOUT
- Patrick Alesandrini, CAE, Hillsborough County, FL

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

Leading Change – Journey through a BHAG (Big Hairy Audacious Goal)

- Kevin Groat, CAE, PAG, LAAS, Saskatchewan Assessment Management Agency
- Irwin Blank, PAG, LAAS, CAE, Saskatchewan Assessment Management Agency

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Appeals Management: Reducing, Managing, and Mitigating the Impact of Appeals

- Matthew Kanter, Municipal Property Assessment Corporation
- Carlos Resendes, Property Valuation Services Corporation

Apendium Knowledge Area - Managing Complaints and Appeals

PERSONAL PROPERTY

Personal Property: Valuation, Validation, and Original Cost

- Patricia (Trish) Hughes, Clay County, MO
- Lisa Hobart, CAE, PPS, ASA, Lisa A. Hobart, LLC

Apendium Knowledge Area - Appraising Property

REAL PROPERTY VALUATION

Modeling Total Depreciation for Commercial/Industrial Properties

- Brent Hudson, B.Sc (Hons), Municipal Property Assessment Corporation
- Michael Lambrech, AACI, P.App, Municipal Property Assessment Corporation

Apendium Knowledge Area - Appraising Property

4:15 p.m. - 5:15 p.m.

ASSESSMENT TECHNOLOGY

Network Drive Full? Leveraging Cloud Storage Options

- Cory Yemen, Ph.D., TE Connectivity

Apendium Knowledge Area - Collecting and Maintaining Property Data

EMERGING ISSUES

The "Gig Economy" and Assessment: Insights from Silicon Valley

- Larry Stone, MBA, Santa Clara County, CA
- Malia Cohen, MS, California Board of Equalization

Apendium Knowledge Area - Leading and Managing the Assessment Office

EXHIBITOR SOLUTIONS

Tyler Technologies Leveraging Optimization and Constraints in Variable Selection

- Joe Wehrli, MS, Tyler Technologies

Apendium Knowledge Area - Appraising Property

GIS

Integrating Spatial Analysis, Econometrics, and Appraisal Theory for Better Neighborhood Delineation

- Michael Brooks, MBA, MA, Thurston County, WA

Apendium Knowledge Area - Developing and Managing Cadastral Data

LEADERSHIP

Closing the Divide: How the Cook County Assessor's Office is Translating Electoral Victory into Meaningful Policy Reform

- Fritz Kaegi, MBA, Cook County, IL
- Robert Ross, M.Econ., MPA, Cook County, IL

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Litigation Strategies for Defending the Big Box Assessment

- William Shepherd, J.D., CFE, Hillsborough County, FL

Apendium Knowledge Area - Managing Complaints and Appeals

PERSONAL PROPERTY

Cell Towers: The Disconnect Between RCN Estimates and Rendered Cost - Manufacturer's Physical Life vs. Useful Life

- Greg Popham, MUP, CRED

Apendium Knowledge Area - Appraising Property

REAL PROPERTY VALUATION

Machine Learning Algorithms: The Future of Property Valuation?

Ashley Wu, Ph.D., M.Econ., Property Valuation Services Corporation

Apendium Knowledge Area - Appraising Property

TUESDAY, SEPT. 10

9:30 a.m. - 10:30 am

EXHIBITOR SOLUTIONS

Pushpin Leveraging Deep Learning to Accelerate Parcel Change Detection and Feature Extraction

- Randy Milbert, Pushpin

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

Tales from Training: Teaching the New Appraisers of Los Angeles County

- Raymond McCormick, MPA, Los Angeles County, CA
- Allen Jolley, MPA, Los Angeles County, CA

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Land Tenure Limitations - The Rest of the Story

- Richard Norejko, CMS

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Appraising and Assessing Retail Properties: Getting it Right

- Franz Ross, CBA, CVA, MAI, Going Concern Valuation LLC
- Ronald Rubino, MAI, GAR Associates LLC

Apendium Knowledge Area - Appraising Property

9:30 a.m. - 11:45 am

EMERGING ISSUES

Fee Simple - Setting the Record Straight

- Irene Sokoloff, CAE, MAI, Korpacz Realty Advisors
- William Shepherd, J.D., CFE, Hillsborough County, FL
- Norman (Ned) Chappell, CAE, MAI, Maricopa County, AZ
- Peter Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors
- Tom Hamilton, Ph.D., Roosevelt University, Chicago School of Real Estate
- Kenneth Voss, CAE, Kenneth Voss and Associates

Apendium Knowledge Area - Working with the Legal Framework

GIS

Advanced GIS

- Christopher Barlow, IAAO
- Paul Bidanset, IAAO

Apendium Knowledge Area - Developing and Managing Cadastral Data

10:45 a.m. - 11:45 am

ASSESSMENT TECHNOLOGY

Software-as-a-Service vs. On-Premise Deployment of Appraisal Technologies

- Lawrence Zirbel, GSA Corp
- Eric (Shawn) Nickell, Highlands County, FL

Apendium Knowledge Area - Appraising Property

EMERGING ISSUES

Personalized Government - A Digital Relationship

- Ian Lamont, Spatialect
- Kim Horton, CAE, Durham County, NC

Apendium Knowledge Area - Managing Public Relations and Communications

EXHIBITOR SOLUTIONS

CycloMedia HD 360 Degree Panoramic Street-Level Imagery

- Alexander Hepp, Cyclomedia Technology Inc
- Joe Astroth, Ph. D., Cyclomedia Technology Inc

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

Benefits of Establishing an Effective In Office Cross Training Program

- John Wright, AAS, Tulsa County, OK

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Interior Property Inspections and the Fourth Amendment: Does This Affect Your Jurisdiction?

- James Chipman, J.D., Golan Christie Taglia, LLP

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Examining Functional and Economic Obsolescence for Modeling and Benchmarking

- Jeff Grad, CPA, CA, CBV, MRICS, AACI, Equitable Value Inc.
- Steven Eakins, AIMA, Equitable Value Inc.

Apendium Knowledge Area - Appraising Property

1:30 p.m. - 2:30 p.m.

ASSESSMENT TECHNOLOGY

Using Multiple Technology Platforms to Construct a Comparable Selection Tool

- Dilara Dimnaku, Ph.D., New York City, NY
- Jah-Vin Vaughan, New York City, NY

Apendium Knowledge Area - Appraising Property

ASSESSMENT TECHNOLOGY

Utilizing Technology to Enhance Initial Damage Assessment Following a Catastrophic Event

- Patrick Alesandrini, CAE, RES, CFE, MAI, SRA, Hillsborough County, FL
- Greg Brown, Santa Rosa County, FL

Apendium Knowledge Area - Collecting and Maintaining Property Data

EMERGING ISSUES

Green Building and Property Values

- James Murrett, MAI, SRA, Appraisal Institute

Apendium Knowledge Area - Appraising Property

EXHIBITOR SOLUTIONS

Esri Canada CAMA to Geographic Assisted Mass Appraisal "GAMA"

- Michael Lomax, Esri Canada
- Raj Sandhu, Esri Canada

Apendium Knowledge Area - Appraising Property

LEADERSHIP

Creating Opportunities for Meaningful Stakeholder Engagement

- Carmelo Lipsi, MIMA, Municipal Property Assessment Corporation
- Greg Martino, MIMA, Municipal Property Assessment Corporation

Apendium Knowledge Area - Managing Public Relations and Communications

LEADERSHIP

Increasing Retention and Improved Productivity Through Employee Engagement

- Sally Vardy, MBA, Harris County Appraisal District, TX

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Can You Modernize and Reform Property Tax in the 21st Century?

- David Magor, OBE IRRV (Hons), Institute of Revenues Rating and Valuation

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Using Regional Analysis to Better Estimate Depreciation

- Lori Reedy, AAS, RMA, Cowley County, KS
- Ryan Janzen, CAE, RMA, Equitable Solutions LLC
- David Gillmore, RMA, Cowley County, KS

Apendium Knowledge Area - Appraising Property

2:45 p.m. - 3:45 p.m.

ASSESSMENT TECHNOLOGY

Supporting Assessed Opinions of Value After a Natural Disaster

- Edward Martinez, IDECC, CoreLogic

Apendium Knowledge Area - Managing Complaints and Appeals

EMERGING ISSUES

The Data Center Boom - the next Big Thing to Value!

- Margie Cusack, IAAO
- Gene Williams, MAI, CCIM, MRICS, Cushman & Wakefield

Apendium Knowledge Area - Appraising Property

EXHIBITOR SOLUTIONS

Identifying and Managing Changes, with Apex

- Robert Smoote, Apex Software

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

No, We Do Not Collect Taxes! Implement a Successful Outreach and Education Campaign

- Angelina Romero, Los Angeles County, CA
- Matthew Lyons, M.Econ., Los Angeles County, CA

Apendium Knowledge Area - Managing Public Relations and Communications

REAL PROPERTY VALUATION

The Impact of Infrequent Reassessments on the Real Estate Market

- Melissa Lombardo, CAE, Sarasota County, FL
- Edey McCarthy, MS, Greenburgh, NY

Apendium Knowledge Area - Oversight and Compliance Review

2:45 p.m. - 5:15 p.m.

LEADERSHIP

Engaging the Adult Learner

- Rob Moore, Ph.D., Old Dominion University
- Kirk Boone, PPS, UNC, School of Government

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Effective Property Tax Policy and Oversight - Key Features of Revised Standards

- Alan Dornfest, AAS, Idaho State Tax Commission
- Doug Brydon, Oklahoma State Tax Commission
- Richard Almy, Almy, Gloudehans, Jacobs, & Denne
- Patrick Santoso, Axiomatic
- Steven Miner, Milwaukee WI
- Ronald Rakow, Lincoln Institute of Land Policy
- Brent Jones, PE, Esri

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

An Exploration of Agricultural Land Valuation Across Multiple Jurisdictions

- Chandra Reilly, MAAS, LAAS, Saskatchewan Assessment Management Agency
- Irwin Blank, Saskatchewan Assessment Management Agency

Apendium Knowledge Area - Appraising Property

4:15 p.m. - 5:15 p.m.

ASSESSMENT TECHNOLOGY

Preventing Abuse of Homestead Exemptions and Other Principal Residence Tax Relief

- Rufino (Hector) Lozano, Comal Appraisal District, TX
- Ben Perry, McLennan County, TX
- Peter Slover, J.D., Linebarger Goggan Blair & Sampson

Apendium Knowledge Area - Working with the Legal Framework

EMERGING ISSUES

Keep Calm and Manage Your Data Quality

- Marco Kuijper, Netherlands Council for Real Estate Assessment
- Ben P.P. Bervoets, MPA, Netherlands Council for Real Estate Assessment

Apendium Knowledge Area - Collecting and Maintaining Property Data

EXHIBITOR SOLUTIONS

EagleView Tough Calls and Tools for All

- Claire Foster, EagleView
- Thom Slater, EagleView

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

Customer Service - We VALUE You!

- Christina Lantis, Mecklenburg County, NC
- Kellianne Nagy, CAE, Mecklenburg County, NC

Apendium Knowledge Area - Managing Public Relations and Communications

WEDNESDAY, SEPT. 11

9:15 a.m. - 10:15 am

ASSESSMENT TECHNOLOGY

Creating Assessing Dashboards in Excel

- David Cornell, CAE, MAI, Cornell Consultants, LLC

Apendum Knowledge Area - Collecting and Maintaining Property Data

GIS

Michigan's Equivalent Acreage Methodology for Agricultural Appraisal: A GIS Analysis 20 Years Overdue

- Rosemary Anger, MA, GISP, MAAO, Michigan Department of the Treasury

Apendum Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

After the IAAO Study: Creating a Model Assessment Office

- Brian Gordineer, AAS, MBA, Petersburg, VA

Apendum Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

U40 Leadership Lab Innovation Grant Winners

- Tracy DeJong, Jasper County, IA

Apendum Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Best Practices to Evaluate and Improve Property Tax Policy and Administration

- Fredrick Nicely, J.D., MBA, Council On State Taxation
- David Chitlik, Altus Group
- Alan Dornfest, Idaho Department of Revenue
- Paul Sanderson, IPTI

Apendum Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Affordable Rent-Restricted Property Valuation

- Gary McCabe, CAE, Brookline, MA
- Lane Partridge, Concord, MA

Apendum Knowledge Area - Appraising Property

REAL PROPERTY VALUATION

Dark Stores, Dark Theories, and Dark Magic

- Steven Laposa, Ph.D., FRICS, Alvarez & Marsal
- Peter Korpacz, MAI, CRE, FRICS, Korpacz Realty Advisors

Apendum Knowledge Area - Appraising Property

9:15 a.m. - 11:30 am

EMERGING ISSUES

LEED Design and Construction of the Scotiabank Convention Centre

- Christopher Tiffney, Scotiabank Convention Centre

Apendum Knowledge Area - Collecting and Maintaining Property Data

10:30 a.m. - 11:30 am

ASSESSMENT TECHNOLOGY

Desktop Review: Hidden Risks and Rewards of Challenging the Status Quo

- Bill Spencer, Benton County, WA
- Adam Morasch, Benton County, WA
- Daniel Anderson, Data Cloud Solutions, LLC

Apendum Knowledge Area - Developing and Managing Cadastral Data

EMERGING ISSUES

3D Printed Homes: The Future of Architecture and Solution to Booming Costs?

- Monica Chacon, Travis Central Appraisal District, TX
- Russell Ledbetter, RES, Travis Central Appraisal District, TX

Apendum Knowledge Area - Collecting and Maintaining Property Data

GIS

GIS Mapping with Missing or Incomplete Assessment Data

- Anthony Liu, PE, Los Angeles County, CA
- Guillermo Araujo, Los Angeles County, CA
- Dale Hough, Los Angeles County, CA

Apendum Knowledge Area - Developing and Managing Cadastral Data

LEADERSHIP

Leadership vs. Management

- Kevin Prine, RES, AAS, MPA, Chesapeake, VA

Apendum Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Professional Designations Create Opportunities

- Terry Taylor, CAE, RES, AAS, Orange County, FL
- Grady Cecil Jackson, Jr., RES, AAS, Mecklenburg County, NC

Apendum Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

A Practical Guide for the Appraiser as an Expert Witness

- Roger Messenger, FRICS, FIRR, REV, Wilks Head & Eve

Apendum Knowledge Area - Managing Complaints and Appeals

REAL PROPERTY VALUATION

A Case Study in Occupier Assisted Valuations in Ireland

- Terence Fahey, Valuation Office, Ireland

Apendum Knowledge Area - Appraising Property

1 p.m. - 2 p.m.

ASSESSMENT TECHNOLOGY

Website Modernization: Making Your Website Work for You

- David Martinez, El Paso Central Appraisal District, TX
- Albert Viera, El Paso Central Appraisal District, TX
- Octavius Sweeney, RPA, El Paso Central Appraisal District, TX
- Rodolfo Arvizo, RPA, El Paso Central Appraisal District, TX

Apendum Knowledge Area - Managing Public Relations and Communications

EMERGING ISSUES

Artificial Intelligence in the Appraisal Process

- Jennifer Robinson, SAS Institute
- Marcus Kinrade, AAS, Wake County Revenue Department
- Bobby Gutierrez, Ph.D., SAS Institute

Apendum Knowledge Area - Appraising Property

LEADERSHIP

Assessing Your Career

- Chandra Reilly, LAAS, MAAS, Saskatchewan Assessment Management Agency
- Daniel Fasteen, Ph.D., BIS Consulting
- Joe McNamara, Orange County, CA
- Jessica McNiel, Johnson County, IA
- Greg Hutchinson, Howell, NJ

Apendum Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Moving Forward with AVM Global Credentialing: An IAAO Task Force

- Patrick Alesandrini, CAE, RES, CFE, MAI, SRA, Hillsborough County, FL

Apendum Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Welcome to the Jungle – Developing a Strong Team

- Jesse Ross

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Shopping Mall Litigation Results - Tangible, Intangible, or What?

- Mark Kenney, MAI, SRPA, MRICS, MBA, American Valuation Group, Inc.
- Tom Hamilton, Ph.D., MAI, CCIM, CRE, FRICS, Roosevelt University, Chicago School of Real Estate and Karvel-Hamilton

Apendium Knowledge Area - Managing Complaints and Appeals

REAL PROPERTY VALUATION

An Appraiser's Guide to Tiny Home Valuation

- Glenn Rodgers, RPA, Travis Central Appraisal District, TX
- Howard Angell, RPA, Travis Central Appraisal District, TX

Apendium Knowledge Area - Appraising Property

REAL PROPERTY VALUATION

New Developments in Appraising Manufactured Housing

- R. Scott Hartman, SRA, WM. A. Bigham, Inc

Apendium Knowledge Area - Appraising Property

2:15 p.m. - 3:15 p.m.

ASSESSMENT TECHNOLOGY

Automated Income Verification (AIV) for Property Tax Benefits

- Barbara Gillespie, PMP, New York City, NY
- Pierre Dejean, New York City, NY
- Frank Sabatini, New York City, NY
- Doreen Berksteiner, New York City, NY
- Nicola Boyce, New York City, NY

Apendium Knowledge Area - Collecting and Maintaining Property Data

EMERGING ISSUES

2019 IAAO Education Initiatives - Rebuilding for the Future

- John Isbell, AAS, Sumner County, TN

Apendium Knowledge Area - Leading and Managing the Assessment Office

EMERGING ISSUES

Inexpensive Housing Solutions

- Brad Westover, MBA, National Tax Lien Association
- Bryan Meyer, JD, MPA, Veterans Community Project

Apendium Knowledge Area - Appraising Property

LEADERSHIP

Achieving Sustainability for the Modern Assessor

- Amanda Lucero, Santa Fe County, NM
- Gus Martinez, Santa Fe County, NM
- Chris Sanchez, MBA, Santa Fe County, NM
- P.J. Griego, MA, MBA, Santa Fe County, NM

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Assessing Your Health

- Chandra Reilly, MAAS, LAAS, Saskatchewan Assessment Management Agency

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Appraisal, Valuation, Legislative and Legal Assessment of Hawai'i Wind Farms

- Brian Bilberry, Esq., County of Maui, HI
- Marcy Martin, AAS, County of Maui, HI

Apendium Knowledge Area - Working with the Legal Framework

REAL PROPERTY VALUATION

Cause and Effect: The Effective Tax Rate

- John Valente, SOA, Inc

Apendium Knowledge Area - Managing Public Relations and Communications

2:15 p.m. - 4:30 p.m.

EMERGING ISSUES

What Assessors Need to Know About Tax Abatements and Incentives

- Ron Rakow, Lincoln Institute of Land Policy
- Greg LeRoy, Good Jobs First
- David Merriman, Ph.D., University of Illinois at Chicago

Apendium Knowledge Area - Working with the Legal Framework

3:30 p.m. - 4:30 p.m.

ASSESSMENT TECHNOLOGY

Digital Technology Impacting Real Estate – Industry Reaction

- Rick Singh, Orange County, FL
- Terry Taylor, CAE, AAS, RES, Orange County, FL

Apendium Knowledge Area - Collecting and Maintaining Property Data

EMERGING ISSUES

Mail: Cost Savings and Tracking Techniques

- Jim Cote, The Master's Touch

Apendium Knowledge Area - Collecting and Maintaining Property Data

LEADERSHIP

Assessing Your Future

- Tina Stone, PPS, NCDOR
- Carolyn Miller, Chatham County, NC

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Integrating Technology into the IAAO Classroom

- Rob Moore, Ph.D., Old Dominion University
- Kirk Boone, PPS, UNC School of Government

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEADERSHIP

Why So Serious? Using Creative Humor to Engage Students

- Kara Endicott, CAE, RES, Johnson County, KS
- Bradley Eldridge, CAE, MAI, Douglas County, KS

Apendium Knowledge Area - Leading and Managing the Assessment Office

LEGAL AND LEGISLATIVE

Using Property Income Tracking and Expense Adjustments During Appeal Litigation

- Matthew Markert, Travis Central Appraisal District, TX
- Lonnie Hendry, Jr., Travis Central Appraisal District, TX

Apendium Knowledge Area - Managing Complaints and Appeals

REAL PROPERTY VALUATION

Equalization: The Confluence of Theory and Best Practices

- Stephen Crosson, MAI, SRA, FRICS, Integra Realty Resources
- Steve Brown, RPA, Dallas Central Appraisal District, TX

Apendium Knowledge Area - Oversight and Compliance Review

2018 in review: New governance rules, more members, global outreach

As the Immediate Past-President, I am pleased to have the opportunity to present an in-depth review of the association's activities in 2018.

While I am proud of our successes, none of the work completed last year would have been possible without the attention and commitment of the IAAO Board of Directors, the volunteer members, and our dedicated staff.

2018 was a year of adjustment and change for IAAO, adjusting to allow for more flexible access to member benefits through education and improved publications, and change from updated governing documents and a new, more agile approach to how we as an association get work done.

These shifts in approach have started to show results through increased membership and member engagement.

Here are some highlights of 2018.

EDUCATION

One of the areas industry members around the world are interested in is our education program, and in 2018 IAAO continued to update courses to make them available to more members.

In August, IAAO webcast its first online workshop (851) live from the IAAO office, and in October opened registration for an online version of Course 331 Mass Appraisal Practices and Procedures.

Longtime instructor Marion Johnson, CAE, taught the Workshop 851 RES Case Study Review, and was joined by 43 students from 18 states and two provinces. The two-and-a-half-day workshop mixed lecture with demonstrations as material was introduced through PowerPoint and problems were solved using



IAAO Immediate Past-President Dorothy Jacks

white-board examples.

Course 331 was added to existing online courses 101 and 171, allowing members and nonmembers who aren't near locations where courses are offered, or whose work schedule doesn't permit taking a 30-hour course at one time, the ability to further their education.

Continuing education is so important to our industry, and I believe our efforts to add more courses benefits everyone. In addition to the courses, IAAO added a sixth designation, the Mass Appraisal Specialist (MAS), in 2016 and in 2018 saw the first and second completers achieve the new designation!

PUBLICATIONS

In addition to learning from our courses or events, IAAO offers a number of educational publications. Our knowledge base expanded greatly in 2018 when IAAO published its newest book, "GIS for Property Tax and Assessment Professionals," to help assessors under-

stand and use GIS for all sorts of office operations.

The guidebook, available through Amazon, is the first in our industry specifically tailored to describe the multiple uses of geographic information systems tools in property tax valuation units throughout the world.

In addition to the GIS guidebook, "Apendium," IAAO's eight-book collection of information representing a single source for the body of knowledge that describes the expertise required to effectively work and succeed within the assessment profession is also now available through Amazon.

One of the more noticeable changes took place in January of 2018 when IAAO began offering readers an updated and redesigned *Fair+Equitable* magazine to go with an update to *Assessing Info*, our electronic newsletter.

Over the past few years, IAAO made several individual changes to elements in the magazine and changed how members receive the issue in print or electronically.

IAAO also updated another communication vehicle in 2018, launching IAAO Connect, (www.iaao.org/connect) an online community. The site allows members to ask questions of industry peers; to share knowledge by answering questions; to provide opinions; or to share digital resources through the community's online library.

These communities are a mix of groups, both open communities (such as the Annual Conference), which are available to all IAAO members, and private communities, such as task forces and committees, which are open to members of those groups.

I urge you to check out the new community and get connected!

GOVERNANCE

One of the most important changes in 2018 involved approval of the association's governing rules by IAAO members. Revised Bylaws, which combined the previous IAAO Constitution and Bylaws and amended and restated Articles of Incorporation, were overwhelmingly approved by members.

The new documents eliminate inconsistencies with other governing documents, eliminate redundancies, clarify roles and responsibilities, and bring IAAO in-line with governing state law while preserving all member rights under the existing documents.

I'd like to thank former President Randy Ripperger and the members of Governance Committee for their hard work on updating the association's governing documents. The documents now provide rules that will allow for effective governance practices and generally accepted principles of good governance, to ensure the documents as a whole will, "Say it once, say it clearly and say it in the right place."

STANDARDS

Another important area people look to IAAO for is standards, and keeping those up-to-date and relevant is important and one of reasons we focused in 2018 on revising the *Standard on Automated Valuation Models (AVMs)* and the *Standard on Valuation of Personal Property*. Approved by the Board in July, we believe the revised AVM standard will be useful throughout the industry and beyond.

Changes to our volunteer structure started to bear fruit in 2018 as we worked on multiple standard revisions and a new Data Quality Standard all simultaneously. In addition, the Education and Professional Development Committees began new work on a future Geospatial Analysis Education program and an AVM Global Credential. Restructuring how we get projects done, and increasing our



Esri co-founder and president, Jack Dangermond, speaks at the 2018 Annual Conference in Minneapolis.

member engagement through task forces, has made IAAO more agile and able to respond to what our members need and to the changing times in our industry.

MEMBERSHIP

While many industry associations are seeing declines in membership numbers, IAAO has continued to increase membership in recent years, topping 8,000 at the end of 2018, as the association has continued to respond over the years in meeting members' needs. We will continue to work to reach out to more prospects to demonstrate the value of our association.

Just five years ago our membership plateaued around 7,000. But through improvements to our course offerings, networking, publications, and webinars, more and more members of our industry are becoming involved in IAAO.

INTERNATIONAL

Over the past few years, we've talked about giving more attention to the "I" in IAAO.

In 2018 we increased our outreaches through our events and meetings with international groups such as the International Valuation Standards Council (IVSC), The European Group of Valuer's Associations (TEGoVa), the Royal Insti-

tution of Chartered Surveyors (RICS), the Institute of Revenues Rating and Valuation (IRRV), and many others. These have made an important difference in the recognition IAAO receives around the world.

In 2018 IAAO continued the International Research Symposium, hosting the event in Prague, Czech Republic. It was informative and successful, with more than 60 attendees taking part. IAAO also participated in the annual World Bank Land and Poverty Conference in Washington, D.C., presenting on issues around valuation.

MEETINGS

Members also attend IAAO meetings for education, and the 2018 Annual Conference in Minneapolis was another successful conference in all aspects, with more than 1,350 registrants, guests, and exhibitors in attendance and more than 80 educational sessions offered. From the Welcome Reception at the Mill City Museum, to the keynote presentation by Esri's Jack Dangermond, plenaries on corporate headquarter valuation and drone mapping, and finishing with the closing banquet, it was a conference well worth attending.

IAAO offered the annual Legal Seminar in December in Chicago, with more than 200 attendees, and 80 attendees at the Prep & Trial Seminar in Chapel Hill in June. IAAO also worked with the Urban and Regional Information Systems Association (URISA) to present the 22nd Annual GIS/CAMA Technologies Conference in 2018 in Houston, keeping attendees current on new mapping and other technologies.

I am most excited about where we go from here.

Our members are now communicating with one another through IAAO Connect and attending our webinars and our conferences in record numbers. The peer connection in our highly specialized industry is what brought me to IAAO.

I hope it is what keeps you with us.



IAAO educational offerings, on the map

Course 100 - Understanding Real Property Appraisal

August 13-14, 2019, Vermont (Burlington)

Course 101 - Fundamentals of Real Property Appraisal

April 15-19, 2019, Wisconsin (Greenfield)
 April 22-26, 2019, Kentucky (Frankfort)
 April 29-May 3, 2019, Nebraska (Kearney)
 June 3-7, 2019, Kansas (Wichita)
 June 10-14, 2019, Virginia (Fredericksburg)
 July 29-August 2, 2019, Indiana (Valparaiso)
 August 5-9, 2019, Florida (Lake Mary)
 August 19-23, 2019, Kansas (Olathe)
 September 23-27, 2019, Alabama (Auburn)
 September 30-October 4, 2019, Mississippi (Starkville)
 October 7-11, 2019, Indiana (Columbus)

For more IAAO course information, go to www.iaao.org/coursecalendarmap

November 4-8, 2019, Texas (Houston)

Course 102 - Income Approach to Valuation

April 29-May 2, 2019, Alberta (Edmonton)
 May 20-24, 2019, Tennessee (Mt. Juliet)
 May 20-24, 2019, Indiana (Valparaiso)
 June 10-14, 2019, Virginia (Fredericksburg)
 July 3-7, 2019, Kansas (Wichita)
 August 12-16, 2019, Indiana (Columbus)
 August 19-23, 2019, Minnesota (Chanhassen)
 September 16-20, 2019, Texas (El Paso)
 September 16-20, 2019, Kentucky (Frankfort)

September 30-October 4, 2019, Indiana (Indianapolis)
 December 2-6, 2019, Texas (Houston)

Course 112 - Income Approach to Valuation II

June 10-14, 2019, Utah (Salt Lake City)
 June 10-14, 2019, Virginia (Fredericksburg)
 October 21-25, 2019, Minnesota (Chanhassen)

Course 151 - National USPAP

May 14-16, 2019, Indiana (Ft. Wayne)
 June 17-19, 2019, Louisiana (Baton Rouge)
 June 19-21, 2019, Louisiana (Baton Rouge)
 August 19-21, 2019, Indiana (Indianapolis)
 September 3-4, 2019, Texas (Houston)
 October 8-10, 2019, Tennessee (Mt. Juliet)
 November 4-5, 2019, Texas (Austin)

November 6-8, 2019, Indiana (Columbus)

Course 171 - IAAO Standards of Professional Practice & Ethics

September 5, 2019, Texas (Houston)
September 6, 2019, Vermont (Middlebury)

Course 191 - National USPAP 7-Hour Update

September 5, 2019, Texas (Houston)
November 6, 2019, Texas (Austin)

Course 201 - Appraisal of Land

May 6-10, 2019, Texas (El Paso)
May 20-24, 2019, Louisiana (Baton Rouge)
June 10-14, 2019, Kansas (Olathe)
June 10-14, 2019, Virginia (Fredericksburg)
June 24-28, 2019, Florida (West Palm Beach)
June 24-28, 2019, Oklahoma (Tulsa)
August 5-9, 2019, Florida (Lake Mary)
August 5-9, 2019, Arkansas (Little Rock)

Course 300 - Fundamentals of Mass Appraisal

April 22-26, 2019, Texas (Houston)
September 16-20, 2019, Kansas (Topeka)
September 16-20, 2019, Arkansas (Little Rock)
September 23-27, 2019, Indiana (Indianapolis)
September 30-October 4, 2019, Vermont (White River Junction)
October 21-25, 2019, Indiana (Columbus)
October 28-November 1, 2019, Texas (Austin)
November 4-8, 2019, Texas (Waco)

Course 311 - Residential Modeling Concepts

June 10-14, 2019, Tennessee (Mt. Juliet)
June 10-14, 2019, Virginia (Fredericksburg)
August 5-9, 2019, Kansas (Topeka)

November 11-15, 2019, Texas (McKinney)

November 18-22, 2019, Texas (Houston)

Course 312 - Commercial/Industrial Modeling Concepts

June 10-14, 2019, Virginia (Fredericksburg)
August 5-9, 2019, Tennessee (Mt. Juliet)

Course 331 - Mass Appraisal Practices and Procedures

April 15-19, 2019, Wisconsin (Milwaukee)
June 10-14, 2019, Virginia (Fredericksburg)
August 26-30, 2019, Kansas (Topeka)

Course 332 - Modeling Concepts

June 10-14, 2019, Virginia (Fredericksburg)
June 17-21, 2019, Louisiana (Baton Rouge)

Course 333 - Mass Appraisal Practices and Procedures

June 10-14, 2019, Virginia (Fredericksburg)
August 5-9, 2019, Florida (Lake Mary)

Course 334 - Mass Appraisal for Income Properties

December 9-13, 2019, Texas (Houston)

Course 400 - Assessment Administration

April 22-26, 2019, Arkansas (Little Rock)
April 22-26, 2019, Tennessee (Mt. Juliet)
June 3-7, 2019, Indiana (Columbus)
June 10-14, 2019, Virginia (Fredericksburg)
June 17-21, 2019, Kentucky (Frankfort)
July 22-26, 2019, Missouri (Kansas City)
August 5-9, 2019, Florida (Lake Mary)
August 12-16, 2019, Ohio (Marysville)
September 9-13, 2019, Indiana (Ft. Wayne)

September 23-27, 2019, Nebraska (Kearney)

October 7-11, 2019, Texas (Denton)
December 2-6, 2019, Indiana (Indianapolis)

Course 402 - Tax Policy

June 3-7, 2019, Massachusetts (Cambridge)
June 10-14, 2019, Virginia (Fredericksburg)
July 8-12, 2019, Tennessee (Mt. Juliet)
August 12-16, 2019, Arkansas (Little Rock)

Course 452 - Fundamentals of Assessment Ratio Studies

October 23-25, 2019, Vermont (Manchester Center)

Course 500 - Assessment of Personal Property

May 20-24, 2019, Louisiana (Baton Rouge)
July 15-19, 2019, Kentucky (Frankfort)
December 9-13, 2019, Oklahoma (Stillwater)

Course 551 - Valuation of Machinery and Equipment

August 27-29, 2019, Tennessee (Mt. Juliet)

Course 600 - Principles and Techniques of Cadastral Mapping

May 6-10, 2019, Tennessee (Mt. Juliet)
May 6-10, 2019, Arizona (Phoenix)
May 20-24, 2019, Louisiana (Baton Rouge)
August 5-9, 2019, Florida (Lake Mary)
November 4-8, 2019, New Hampshire (Concord)

Course 601 - Cadastral Mapping: Methods & Applications

June 10-14, 2019, Virginia (Fredericksburg)
June 10-14, 2019, Arizona (Phoenix)

Course 851 - RES Case Study Review Workshop

July 29-31, 2019, Texas (El Paso)

And the IAAO award goes to

BY MARCO KUIJPER

On a recent Monday morning the news on Dutch television started with an item about the Oscars ceremony held during the night.

I saw how Rami Malek won the Oscar for best actor for his role in "Bohemian Rhapsody." I really liked that movie, and I found it special that he thanked everyone who helped him, being a first-generation American, to build his acting career.



Marco Kuijper

The Oscars reminded me of my first visit to an IAAO annual conference in 2014, which was in Sacramento.

To be more specific, it reminded me of the Awards Luncheon. I noticed how happy the award winners were when the award was handed to them.

I also noticed how much respect award winners, even award winners from the past, received from other IAAO members.

Two years ago, at the annual conference in Las Vegas, my boss, Jan Gieskes, received the Ian W. McClung International Award for his international activities for IAAO. From close by (I was sitting next to him during the luncheon) it became clear to me the value of being appreciated by

colleagues, by people from your own industry. Back at our office in the Netherlands, we found a nice spot for the award in the main meeting room.

A year later I felt honored when I was asked to become a member of the Membership Recognition Committee.

Without doubt, I said, "Yes."

During my first year as a committee member, we worked on the introduction of the IAAO Fellows program.

The purpose of this program is to recognize people who have dedicated their career to the development of the assessment profession and made exceptional contributions to IAAO and the assessment industry. I am happy that the board accepted our proposal.

Since I became a member of the Membership Recognition Committee (at this moment it is a task force), the importance of the awards program became more and more clear to me. Recognition stimulates IAAO members, and jurisdictions, to do something extra, something special, something that helps move our field of work forward.

But the award program only works well

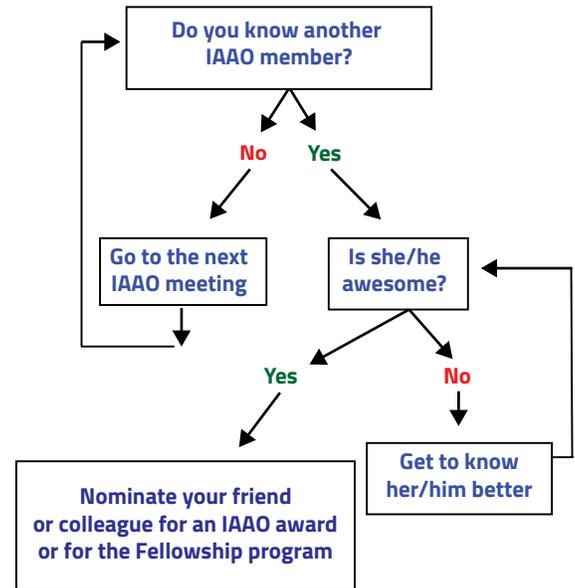
if members are nominated.

That's why, as a member of the Membership Recognition Task Force, I encourage everyone to take a look at all the award categories and at the Fellow Program and consider nominating a person or jurisdiction deserving of recognition.

The process has been automated; it's all online and you can find it iaao.org.

The IAAO awards really can help the assessment profession move forward!

Marco Kuijper is with the Netherlands Council for Real Estate Assessment.



The IAAO Fellows Recognition Program

The purpose of the IAAO Fellows title is to recognize individuals who have dedicated their career to the development of the assessment profession and/or; made exceptional contributions to the Association and the assessment industry.

The Inaugural Class of the IAAO Fellows Recognition Program was named in 2018, and 28 individuals were bestowed the title of IAAO Fellow.

Applications for the 2019 Class of Fellows are due by May 1, 2019. At that time the Fellows Council will evaluate the applications and recommend individuals to the IAAO Executive Board for 2019.

Members of the Fellows Council are:

- Lisa A. Hobart, CAE, PPS, ASA, Fellows Council Chair
- Diane Ange, CAE
- Ed Crapo, AAS
- Marion Johnson, CAE
- Gary McCabe, CAE

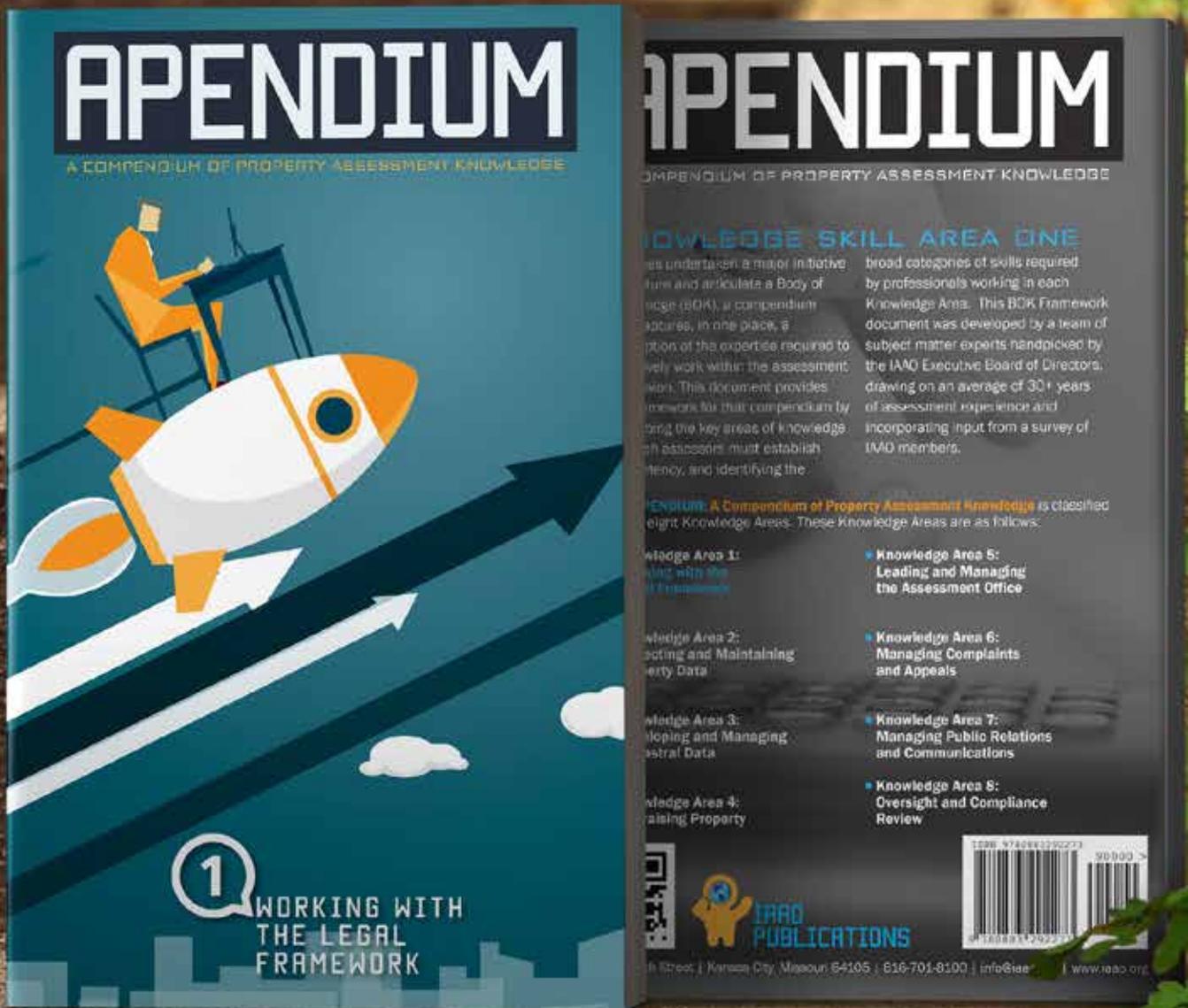
The Fellows Council discussed the Fellow evaluation criteria. The following list are items that the council believes best represent significant contributions to our profession:

- Author, articles
- Author, courses
- Author, textbooks
- Award Winner in any IAAO category
- Clifford B. Allen Most Valuable Award
- Committee chair

- Committee member
- Conferences, attendance and participation as speaker
- Designation
- Executive Board Member
- Executive Board Officer
- Grader
- IAAO State Representative
- Instructor, Senior and Regular
- ITW Instructor
- Lifetime Achievement Award
- Number of years of IAAO membership
- Professional designation advisor
- Review of articles, courses, or textbooks
- State chapter participation
- Task force chair
- Task force member

What Is the APENDIUM?

IAAO has undertaken a major initiative to capture and articulate a Body of Knowledge (BOK), a compendium that captures, in one place, a description of the expertise required to effectively work within the assessment profession. This document provides the framework for that compendium by describing the key areas of knowledge in which assessors must establish competency, and identifying the broad categories of skills required by professionals working in each Knowledge Area. This BOK Framework document was developed by a team of subject matter experts, drawing on an average of 30+ years of assessment experience.



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Young and making a difference?

IAAO Annual Conference grants now available to innovative IAAO U40 members

BY TRACY DeJONG

How many young professionals have walked into an office and been told, "This is how we have always done it, so this is how we will continue to do it?"

Have you seen the old ways and thought, we could do this differently and more efficiently?

If you've said "yes" and have made an impact in your office, the IAAO U40 Leadership Lab (IAAO U40 LL) wants to hear from you.

Your contributions and innovations can be shared through the IAAO U40 LL session at the 2019 IAAO Annual Conference in Niagara Falls, Canada. It's always one of the most attended sessions at conference, and standing room will be provided.

The IAAO U40 LL understands how difficult it can be finding the money to attend the conference. With the generous support of President Tim Boncoskey and the Board of Directors, we are proud to once again offer the 2019 IAAO U40 Leadership Lab Innovation Grant.

The grant is available to members under the age of 40 who have made a positive and tangible impact and implemented creative processes for their office.

Grant applications must be completed and sent to scholarships@iaao.org by June 15. The two essential elements for the application are

- Demonstrating a need for financial assistance
- Submitting a two- or three-page paper explaining your contribution/innovation.

The grant is a great way to provide financial support to those individuals who may not be able to normally attend conference. A handful of winning applicants will also be selected to give a brief presentation at conference on their innovation.

Applicants who are not selected for the grant or who are selected but not asked to present agree through their application that their contribution/innovation may still be shared.

The grant form can be downloaded at iaao.org/U40.

Again, the submission deadline is June 15. Successful applicants will be notified once all submissions have been reviewed.

TRACY DeJONG is deputy assessor in Jasper County, Iowa.



Paul Bidanset, IAAO Valuation and Project Manager, speaks during a GIS/CAMA session in Portland, Oregon.

The 2019 GIS/CAMA conference is in the books

This year's GIS/CAMA conference was Feb. 25-Feb. 28 in Portland, Oregon.

The 23rd Annual GIS/CAMA Technologies Conference for professionals in Property Assessment, Tax Administration, Mapping and Information Technology offered three educational tracks with 30 sessions, three general sessions, and the Esri Learning Lab, which offered a presentation and hands-on exercises.

The keynote speaker was Alberto Ugás, with the Appraisal and Valuation Services Office, U.S. Department of the Interior. He spoke on "Mass Appraisals in Indian Country." He recently played a central role in the implementation of a mass appraisal system for the Department of the Interior, the first such undertaking by the federal government.



Alberto Ugás

The conference closing keynote topic that seems to be growing everywhere: "The Effects of Legal Marijuana: Not just another 'pot' hole in the road." The panel discussed how states with legal cannabis are handling public safety, its effect on income and property taxes, and the challenges governments might face in the future.

The 2020 GIS/CAMA Conference is scheduled for March 23-26 in Louisville, Kentucky.

IAAO and the Urban and Regional Information Systems Association (URISA) partner to provide a conference that assists assessment and appraisal professionals in visualizing how they can work more effectively through the use of technology.

Conference planners are currently working on programming for the 2020 conference and the Call for Presentation Proposals will be announced soon! For more details, visit the GIS/CAMA Technologies Conference website, www.urisa.org.



Matt Bryant of DEVNET address attendees



Conference attendees take part in a round-table/networking session

CHIEF ASSESSMENT OFFICER

CITY OF PHILADELPHIA, PENNSYLVANIA

The City of Philadelphia is seeking a Chief Assessment Officer. The Chief Assessment Officer is responsible for directing the Office of Property Assessment. The position is responsible for all assessments and valuations of real property in accordance with law, ordinance, and industry standards for the City of Philadelphia. Central to the work is ensuring the annual revision, equalization, and certification of all such assessments and valuations. The position will also be responsible for developing and implementing a methodology for the valuation of properties, setting standards for property assessments based on law, ordinance, and nationally recognized practices, and defending assessed values.

ESSENTIAL FUNCTIONS

- Directs assessments and valuations of real property in accordance with law, ordinance, and industry standards; ensures the annual revisions and equalization of all such assessments and valuations; certifies all assessments after their revision and equalization; ensures the defense of assessed values.
- Establishes standards for quality and quantity of work performed by assessing staff and ensures that standards are being maintained; coordinates procedures in the Office of Property Assessment for computing and maintaining consistency in the appraisal of properties within different geographic districts or specialties.
- Sets forth a methodology for the valuation of properties for taxation purposes; ensures an annual reassessment through a professionally developed and maintained computerized assessment system; requires that the annual reassessment be applied to all properties, including tax-exempt properties, public utility property, and residential trailers; ensures that annual revisions and equalizations are done in accordance with law, ordinance, and industry standards.
 - Makes initial recommendations to the Board of Revision of Taxes of whether a property shall be exempt from real prop-

erty taxation; establishes standards for recommending tax exemption for properties; establishes procedures for changing values on an administrative basis (e.g., catastrophic loss, errors in data, initial recommendation on tax exemption); ensures that notices of changes in assessments shall be sent to the Revenue Department upon their certification.

- Serves as the City's contact for information and complaints, other than appeals, about assessment policies and practices; attends special appeal hearings held by the Board of Revision of Taxes and testifies regarding the basis and factors involved in determining the amount of the assessment; acts as the spokesperson to the media for the Office of Property Assessment and the city on matters of real property valuation and tax assessments; confers with the Office of the City Solicitor and the Department of Licenses and Inspections regarding the assessment function.

- Ensures access to public records regarding assessments in accordance with applicable law, and sees to it that such records are made available.
- Keeps abreast of legislation pertinent to assessing and related ad valorem tax areas; ensures adherence to established city, state and federal laws and regulations; prepares written reports on agency operations; prepares annual real estate market overview with special emphasis on office and apartment buildings, hotels, general and specialized commercial, industrial and residential properties.
- Perform such other duties as may be assigned.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES

KNOWLEDGE OF:

- The principles, approaches, methods, and techniques of property evaluation for mass appraisal and assessment purposes under Pennsylvania law
- *Uniform Standards of Professional Appraisal Practice*
- Appraisal valuation theory and application
- The theory of values as applied to real

property appraisal and evaluation

- The cost, sales comparison, and income capitalization approaches to value
- Descriptive and inferential statistics including sampling techniques
- Building construction methods and analyzing costs
- Assessment record maintenance procedures and standards
- Current real property values and trends
- Management principles and practices
- The legal requirements affecting real property assessment under Pennsylvania law
- Computer-assisted mass appraisal and computer assisted assessment systems
- Taxation practices

SKILL IN:

- Appraising and assessing high value and diverse real estate parcels and interest
- Managing a large multi-disciplined technical and administrative staff engaged in real property mass appraisal, evaluation and assessment
- Evaluating and analyzing trends and activity in the real estate market
- Making forecasts and projections

ABILITY TO:

- Interpret income and expenditure statements as they relate to market value and assessment
- Read and interpret complex building plans blue prints, surveys, registry maps, zoning code and historical certifications
- Analyze procedures, policies, plans and guidelines
- Make recommendations to improve operating efficiency
- Develop procedures, policies, plans and guidelines
- Make real property related mathematical computations
- Interpret leases, deeds, installment sales agreement and financial statements
- Present ideas effectively with variety of stakeholders, both orally and in writing; as well ensure that materials detailing assessment methodologies are made publicly available
- Resolve conflicts with the general public,

taxpayers and property owners and their establish and maintain effective working relationships with associates, taxpayers, and their representatives using tact and diplomacy

- Make real property related mathematical computations

QUALIFICATIONS

EDUCATION

Completion of a bachelor's degree program at an accredited college or university, with major coursework in Government or Business Administration, or Real Estate or a related business field.

EXPERIENCE

- 10 years of appraisal and assessment experience, including:
- Four years of experience at the level of a director or deputy director of assessments directing real property appraisal and assessment work for a large city or county government, preferably a city or county government handling at least 200,000 parcels of real property.

LICENSES, REGISTRATIONS AND/OR CERTIFICATES

Certification as a CAE (Certified Assessment Evaluator) from the IAAO (International Association of Assessing Officers). OR Certification as a (CPE) Certified Pennsylvania Evaluator issued by the Pennsylvania Board of Certified Appraisers. OR Equivalent certification to the CPE issued by the official licensing agency of any other state

PHYSICAL AND MEDICAL REQUIREMENTS

Ability to physically perform the duties and to work in the environmental conditions required of a position in this class.

ADDITIONAL INFORMATION

Successful candidate must be a city of Philadelphia resident within six months of hire.

The City of Philadelphia is an Equal Opportunity employer and does not permit discrimination based on race, ethnicity, color, sex, sexual orientation, gender identity, religion, national origin, ancestry, age, disability, marital status,

source of income, familial status, genetic information or domestic or sexual violence victim status. If you believe you were discriminated against, call the Philadelphia Commission on Human Relations at 215-686-4670 or send an email to pchr@phila.gov. For more information, go to: Human Relations Website: <http://www.phila.gov/humanrelations/Pages/default.aspx>

To apply for this posting please use the following link: <https://jobs.smartrecruiters.com/CityofPhiladelphia/743999684339069-chief-assessment-officer>

CHIEF APPRAISER

FORT BEND CENTRAL APPRAISAL DISTRICT (ROSENBERG), TEXAS

DESCRIPTION

Fort Bend Central Appraisal District is accepting applications, accompanied with resumes, for the position of Chief Appraiser. The District values over 350,000 properties for 200+ taxing units in Fort Bend County. Employment of the new Chief Appraiser is expected to begin September 1, 2019.

Applicants must possess excellent leadership skills and experience in administration and management. Strong consideration shall be given to the applicant's background in mass appraisal; administration of exemptions and special valuation; public administration; and other areas addressed by the Texas Property Tax Code and relevant sections of the Texas Government Code and Texas Local Government Code.

Salary range will be contingent upon qualifications and commensurate with experience. A benefit package is provided with employment.

Applications with resumes will be accepted until 4:30pm, Tuesday, April 30, or until the position is filled, but the interview scheduling process may begin immediately. The Board reserves the right to accept applications until the position is filled.

MINIMUM QUALIFICATIONS AND REQUIREMENTS:

- College Degree or equivalent work experience preferred

- Must be certified as a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulation (TDLR) or possess a professional designation identified in Texas Property Tax Code Section 6.05(c).
- 10+ years of high-level management experience in an agency involved in property tax administration and considerable administrative and supervisory experience.

TO APPLY

Contact: Krisha Langton at krishalangton@fbcad.org

Phone: 281.344.8623 Ext. 110 or Fax: 281.344.8632

Job Application URL: <http://www.fbcad.org>

COUNTY APPRAISER

SEDGWICK COUNTY (WICHITA), KANSAS

JOB DESCRIPTION

Sedgwick County, Kansas is seated in Wichita and covers 1,008 square miles. It is one of the most populous of Kansas' 105 counties with an estimated population of 508,000. It is the sixteenth largest in area and reportedly has the second highest per capita wealth among Kansas' counties.

Sedgwick County residents enjoy a central location, a diverse population, a strong local economy and four distinct seasons. Quality of life amenities, including education, are excellent and the cost of living is well below the national average.

Sedgwick County uses a Commission/Manager form of government under which the County Manager's Office implements the priorities and goals of the Board of County Commissioners (BOCC). The BOCC is the County's governing body. It is comprised of five-members and meets in regular weekly sessions. Commissioners are elected according to geographical area (districts) and serve four-year overlapping terms. The Chairman of the Board is elected by the Commissioners and serves a one-year term. In addition to the BOCC, citizens of Sedgwick County elect the County Clerk, the Register of Deeds, the County Treasurer, the Sheriff, the District Attorney and the 18th Judicial District

Judges.

The BOCC appoints a professional County Manager to administer many County functions and to implement policy decisions. The BOCC also appoints the County Counselor, County Appraiser, Fire Chief and the County Engineer for the Department of Public Works.

Sedgwick County employs nearly 2,800 persons and functions on a current budget of \$439,530,627. The County provides a full range of services including public safety, public works, criminal justice, recreation, entertainment, cultural, human/social, and education.

The County Appraiser's Office is required by law to annually appraise all tangible, taxable and exempt property by January 1. In 2019 In Sedgwick County there are 222,653 residential, agricultural, multi-family, commercial and industrial parcels as well as 35,741 personal property accounts. In addition, the Office applies classification rates and determines tax exemption eligibility of religious, charitable, educational and municipal properties. The County Appraiser leads, manages, plans, organizes, administers and directs the activities and operations of the Sedgwick County Appraiser's Office in compliance with County policies and applicable Kansas law. In conformance with the Kansas State Property Valuation Division, the County Appraiser Office serves and assists the property assessment needs of the citizens and the community. The County Appraiser is responsible to deliver quality public service through use of effective leadership, strategic planning, performance measurement, teamwork, maximizing resources, innovative approaches and high profes-

sional standards. The County Appraiser's Office currently employs 65 FTEs and has an FY 2019 budget of \$4,843,692.

The County Appraiser advises the County Commissioners and County Manager on matters pertaining to property appraisals and attends meetings of the BOCC, responds to inquiries made by the Commissioners and other County officials and makes presentations on a regular basis. He or she also presents testimony to state legislators and assists the County's Division of Finance with long-term valuation forecasting. For more information about Sedgwick County and the County Appraisers Office visit www.sedgwickcounty.org

JOB REQUIREMENTS

Required qualifications are a Bachelor's Degree in Finance, Accounting, Economics, Business Administration, Regional/Urban Planning or a related field from an accredited college or university; certification as a general real property appraiser pursuant to Article 41 of Chapter 58 of the Kansas Statutes Annotated and amendments; possession of a valid residential evaluation specialist (RES) or certified assessment evaluation (CAE) designation from the International Association of Assessing Officers (IAAO); OR be a registered mass appraiser (RMA) pursuant to rules and regulations adopted by the Secretary of Revenue. Must have a minimum of three (3) years Computer Assisted Mass Appraisal (CAMA) experience.

Preferred qualifications are a Master's Degree in Finance, Accounting, Economics, Business Administration, Regional/Urban Planning or a related field from an accredited college or university combined with additional CAMA assessment

administration or other local government education and training plus ten (10) years of experience in assessing properties which includes five (5) years in a managerial/supervisory capacity. IAAO designation, CAE preferred.

COMPENSATION

The compensation package includes a competitive base salary and benefits that will ultimately depend upon the qualifications of the selected candidate. The beginning salary will be commensurate with experience. The County offers excellent benefits which include: State retirement, a generous paid time-off program, medical/prescription insurance (95% County paid), dental, vision, Life & AD&D insurance, a Flexible Healthcare Spending Account, a Dependent Daycare Flexible Spending Account, AFLAC and other benefits.

TO APPLY

The County is anxious to fill this position. It will remain open until filled. The first review of resumes is tentatively scheduled for April 12. For consideration, please email your cover letter, resume and current salary to:

Robert E. Slavin, President
SLAVIN MANAGEMENT CONSULTANTS
3040 Holcomb Bridge Road #A1
Norcross, Georgia 30071
Phone: 770-449-4656
Fax: 770-416-0848
Email: slavin@bellsouth.net.

Sedgwick County is an Equal Opportunity/Equal Access Employer



Mary Ann Deming bids adieu to IAAO

BY MIKE ARDIS

In the spring of 2005, IAAO was preparing to move from its longtime home in Chicago to a new home in the historic Adler building in downtown Kansas City.

Mary Ann Deming, working nearby, would often walk by the building during her lunch hour to check on the progress of the remodeling at the Adler, which was soon to be IAAO headquarters ... and Mary Ann's workplace for the next 14 years.

Over the years as the association's comptroller, Mary Ann watched as IAAO grew tremendously through several new opportunities.

She was recently offered a position at a national research institution and decided to accept it. She left IAAO at the end of March.

"I'm really going to miss working with staff and seeing all the members at the conferences," she said. "I have especially fond memories of my first conference in Anchorage (2005) and also my last conference in Minneapolis."

After graduating from the University of Missouri-Kansas City with a degree in accounting, Mary Ann worked for the Investors Fiduciary Trust Company and later the Greater Kansas City Community Foundation, doing stock and mutual fund accounting.

In her new position, Mary Ann will be working with the retirement accounting team responsible for proper treatment of all financial activities related to pension and 401(k) plans.

"Since joining IAAO in 2005, Mary Ann has been a rock," Executive Director Ron Worth said. "Her dedication, energy, and unconditional commitment to the team have been essential to the association's success."

In early 2005, while at the Community Foundation, located a few blocks from IAAO, a supervisor forwarded Mary Ann an email about IAAO moving to Kansas City and looking for an accounting manager. She soon accepted the position.

"I was here when the trucks pulled up in Kansas City in June 2005," she said, and a few months later she was at her first IAAO conference in Anchorage, Alaska.

"I always enjoyed getting to bond with staff and welcoming members at the conference. I think I will miss that the most of all."

Over the years, Mary Ann handled accounting for IAAO and the annual months-long process of preparing the next year's budget with staff members and the Board of Directors, many times working in the office over the weekends, occasionally accompanied by her dogs to

keep her company.

She also helped with registration at the annual conferences, including working with many of the international attendees, and in recent years she was involved with the former International Committee, helping to craft the first international development plan.

Also, while at an American Society of Association Executives conference in Hong Kong, she met with officials at the local assessment office of Rating and Valuation Department, which later led to the Hong Kong International member remotely presenting at a session at an IAAO Annual Conference.

"I was pleased to be a part of the efforts to increase international participation in the association," she said.

While at her previous job at the Community Foundation – whose goal is to improve the quality of life in Kansas City by increasing charitable giving – Mary Ann saw the importance of creating a legacy and hopes IAAO members will support IAAO through contributions to scholarship funds or setting up a gift.

"Charitable giving is not just giving to something tangible, but the opportunity to leave a legacy and support an organization in the future," she said.

MIKE ARDIS is IAAO Sr. Director Communications, Technology & Publications.

New Designees

AAS



KATHRYN BENNETT, AAS, County Assessor for Cerro Gordo County, Iowa, has earned the Assessment Administration Specialist professional designation.

Ms. Bennett has served 15 years in the profession with Cerro Gordo County and one year in her current position. She holds a Bachelor of Arts in management-entrepreneurship from Buena Vista University.



SCOTT HYDE, AAS, Chief Appraiser for Van Zandt County Appraisal District, Texas, has earned the Assessment Administration Specialist professional designation.

Mr. Hyde has served 10 in the profession with eight of those years with Van Zandt County Appraisal District and five years in his current position. He holds a Master of Business Administration with a minor in finance from Texas A&M University-Commerce and a Bachelor of Science in animal science from Texas Tech University.



MEERA JATTANSINGH, AAS, Exemptions Specialist, Pinellas County, Florida, Property Appraiser, has earned the Assessment Administration Specialist professional designation.

Ms. Jattansingh has been in the profession five years and in her current position two years. She holds a BSc. Economics from the University of The West Indies.



CARISSA LEHMAN, AAS, RES, Chief Deputy Assessor/GIS Coordinator, Wright County, Iowa, has earned her Assessment Administration Specialist professional designation.

Ms. Lehman has been in the profession eight years and in her current position for seven. She holds an A.A. degree in business management from Iowa Central Community College in Fort Dodge, Iowa.



KRISTOFER A. OBERGFOLL, AAS, Commercial Appraiser I, Clay County Property Appraiser's Office, Florida, has earned the Assessment Administration Specialist

professional designation. Mr. Obergfoll has served five years in the profession with three years in his current position. He holds the Florida Certified Evaluator (CFE) designation from the Florida Department of Revenue.



SHARI PLAGGE, AAS, RES, County Assessor, Wright County Iowa, has earned the Assessment Administration Specialist professional designation.

Ms. Plagge has been in the profession for 17 years and in her current position eight years. She completed the Legal Administrative Secretary program through Hamilton Business College.



CAMILLE SMITH, CAE, AAS, RES, Commercial Real Estate Assessment Director, Orange County Florida Property Appraiser, has earned the Assessment

Administration Specialist professional designation. Ms. Smith has been in the profession for 32 years and in her current position ten years. She holds a Bachelor of Business Administration, major finance, and M.B.S. from the University of Central Florida.



TERRY TAYLOR, CAE, AAS, RES, Real Estate Director Residential Assessment, Orange County Florida Property Appraiser, has earned the Assessment

Administration Specialist professional designation. Mr. Taylor has been in the profession for 28 years with 17 at Orange County and two years in his current position. Mr. Taylor holds an Associate in Arts degree from Valencia State College and a Bachelor of Science from the University of Central Florida.

CAE



AARON HOLMES-BINNS, CAE, Senior Assessment Appraiser, City of Regina, Saskatchewan, has earned the Certified Assessment Evaluator professional designation.

Mr. Holmes-Binns has been in the profession for 15 years and three years in his current position. He holds the Certificate in Real Property Assessment from the University of British Columbia and a Business Diploma, human resources, from the Saskatchewan Institute of Applied Science and Technology.



TRACY Y. JOHNSTON, CAE, AAS, Chief Appraiser, Maricopa County Assessor's Office, Arizona, has earned the Certified Assessment Evaluator professional designation.

She has served 36 years in the profession with nine of those years with Maricopa County and over one year in her current position. She holds a Bachelor of Science in economics from the University of Tampa.



TRECIA MCDOWELL, CAE, Senior Commercial R.E. Analyst for Sedgwick County, Kansas, Appraiser's Office, has earned the Certified Assessment Evaluator professional designation.

Ms. McDowell has served 33 years in the profession with four of those years with Sedgwick County and one year in her current position. She holds a Bachelor of Business Administration from Wichita State University.



GAIL RENKAS, CAE, RES, Senior Market Commercial Appraiser for the Saskatchewan Assessment Management Agency, has earned the Certified Assessment

Evaluator professional designation. Ms. Renkas has been in the profession for 13 years and has served those years with at the same employer and has been in her current position for eight years. She holds a Bachelor of Science in agriculture (B. Sc.), from the University of Saskatchewan.

CMS



FARRAH MATTHEWS BAILEY, CAE, CMS, Regional Manager for Total Assessment Solutions Corporation (TASC), has earned the

Cadastral Mapping Specialist professional designation. Ms. Matthews Bailey has served 23 years in the profession with three of those years in her current position with TASC. She holds an Associate of Arts degree from Arkansas State University.



DAVID GUNTER, CMS, Mapper for Rankin County, Mississippi Tax Assessor, has earned the Cadastral Mapping Specialist professional designation.

Mr. Gunter has been in the profession for 3 ½ years and has served those years at Rankin County.



HEATHER STEVENS, CMS, Stone County Assessor for Stone County, Arkansas, has earned the Cadastral Mapping Specialist professional designation. Ms.

Stevens has served 24 years in the profession with 10 of those years with Stone County in her current position. She holds an Associate of Applied Science degree from Ozarka College.

MAS



TRAVIS L. HORNE, MAS, Reevaluation & Assessment Appeal Coordinator for the City of Saskatoon, Saskatchewan, has earned the Mass Appraisal Specialist professional designation. Mr. Horne

has served in the profession for 15 years, 10 years with his present employer. He has earned a Certificate in Real Property Assessment from the University of British Columbia and a Diploma in Assessment and Appraisal from Lakeland College. He holds the Certified Residential Appraiser

CRA P.App Designation from the Appraisal Institute of Canada, the Associate of the Institute of Municipal Assessors AIMA Designation from the Institute of Municipal Assessors, and the Accredited Municipal Assessor of Alberta AMAA Designation from the Alberta Assessors Association. He also holds an Accredited Assessment Appraiser of Saskatchewan LAAS License from the Saskatchewan Assessment Appraisers Association.

RES



ANDRES A. AYALA, RES, Commercial Real Estate Analyst, Orange County Florida Property Appraiser's Office, has earned the Residential Evaluation Specialist professional designation. Mr.

Ayala has been in the profession ten years and in his current position for four years. He holds a B.S.B.A. in Major Economics and a B.S.B.A. in Major Real Estate from the University of Central Florida.



VICKI BRIDGER, RES, Residential Real Estate Appraiser, Fairfax County, Virginia Department of Taxation, has earned the Residential Evaluation Specialist professional designation. Ms.

Bridger has been in the profession 12 years and in her current position for four years. She holds an M.S. in systems engineering, an M.B.A. in business administration, an M.S. in information systems and a B.S. in Information Systems.



EDWARD L. BURNETT JR., RES, Appraiser IV for Chesterfield County, Virginia, has earned the Residential Evaluation Specialist professional designation. Mr. Burnett has served 25

years in the professional with five years at Chesterfield County and two years in his current position. He holds a Bachelor of Arts degree in economics and mathematics from Hampden-Sydney College.



DONNIE CAMPBELL, RES, Regional Field Specialist for Vanguard Appraisals, Inc., has earned the Residential Evaluation Specialist professional

designation. Mr. Campbell has served 10 years in the profession and has been with Vanguard Appraisals, Inc. for 15 years. He has been in his current position with the company for two years. He has a degree in computer science from MidAmerica Nazarene University.



JEFFREY A. COSAT, RES, Director, Commercial and Condo Divisions, Volusia County, Florida, Property Appraiser Office, has earned the Residential Evaluation Specialist professional designation. Mr. Cosat has been in the

profession for 34 years and in his current position for 14 years. He holds a Bachelor of Science in business from Murray State University.



LAWRENCE D. GRIEGO, RES, Appraiser Supervisor, Sandoval County, New Mexico, Assessor's Office, has earned the Residential Evaluation Specialist professional designation. Mr. Griego has

been in the profession 12 years with eleven of those years in his current position. He holds an organizational leadership B. S. from the National American University.



WILLIAM HEALEY, RES, Chief Assessor of Lewiston, Maine, has earned the Residential Evaluation Specialist professional designation. Mr. Healey

has served 20 years in the profession with three of those years in his current position. Mr. Healey has served as a volunteer for IAAO for numerous years.



KEITH LAVIGNE, RES, Commercial Real Estate Appraiser I, Orleans Parish Assessor's Office, Louisiana, has earned the Residential Evaluation Specialist professional designation. Mr. Lavigne has served 12 years in the profession with over six years with Orleans Parish and five years in his current position. He is a Certified Residential Real Estate Appraiser with the Louisiana Real Estate Appraisers Board and a Certified Louisiana Deputy Assessor with the Louisiana Assessors Association.



CYRICE MARTIN, RES, Appraisal Manager for Total Assessment Solutions Corporation (TASC), has earned the Residential Evaluation Specialist professional designation. Mrs. Martin has served 31 years in the profession with three of those years in her current position with TASC. She holds an Associate of Applied Science in electronics and is a Licensed Practical Nurse.



CHRISTY STONE, RES, Appraiser III, City of Richmond, Virginia, has earned the Residential Evaluation Specialist professional designation. Ms. Stone has served 15 years in the profession with over seven of those years at the City of Richmond and four years in her current position. She has a Bachelor of Science degree from the College of William and Mary.



PENNY THOMPSON, RES, Tax Assessor/Chief Building Official, City of Caribou, Maine, has earned the Residential Evaluation Specialist professional designation. Ms. Thompson has served eight years in the profession and five years in her current position. She is a licensed Certified Maine Assessor, Level IV.

Rise of the Machines: Drone Technologies

WEBINAR • May 29, 2019

It's a Bird! It's a Plane? Is it Superman? It's a drone! Learn about drone technology and how they are being used for field data collection, imagery capture and workflow improvement. This session will also cover the legal considerations that your jurisdiction would encounter when using UAS/drones.

Presented by **Greg Brown, CFA,**
Abigail Roberts, JD and **Karl Sandall, JD, CFE**

www.iaao.org/webinars



IAAO WEBINAR SERIES

▽ EVENTS



- **Course 101 - Online Cohort Version**

April 1-May 19

- **Board of Directors Meeting**

April 12-13

Austin, Texas

- **IAAO Webinar | Measuring Marijuana: Auditing Medical Marijuana Facilities**

April 17

- **Joint IAAO/API International Research Symposium**

April 30-May 2

Melbourne, Australia

- **IAAO Webinar | Rise of the Machines: Drone Technologies**

May 29

- **Emerging Leadership Summit**

May 30-31

Washington, D.C.

- **Course 331 - Online Cohort Version**

June 10-July 28

- **Course 101 - Online Cohort Version**

July 8-Aug. 25

- **Board of Directors Meeting**

July 19-20

Jackson Hole, Wyoming

- **IAAO 85th Annual Conference on Assessment Administration**

Sept. 8-11

Niagara Falls, Ontario, Canada

- **Course 331 - Online Cohort Version**

Sept. 23-Nov. 10

- **Course 101 - Online Cohort Version**

Sept. 30-Nov. 17

- **Board of Directors Meeting**

Nov. 7-11

Lahaina, Maui, Hawaii

- **IAAO Legal Seminar**

Dec. 5-6

Phoenix

- **IAAO 86th Annual Conference on Assessment Administration**

Aug. 30-Sept. 2, 2020

Denver

Seeking Arena and Multi-Sport Valuation Information

The Johnson County Kansas Appraiser's Office requests valuation information on an indoor arena and adjoining multi-sports complex. Useful information could include construction costs, economic life, external obsolescence, sales, income, expenses, etc. The following are features of the subject property:

- Indoor Civic and Community Center/Arena: 120,000 SF building, 3,500 fixed seats, expandable to 4,500 seats, capable of holding hockey games
- Indoor Multi-Sport Complex: 309,000 SF building, sports including curling, football, hockey, soccer, basketball and other

Contact Justin Eimers at Justin.Eimers@jocogov.org or (913)715-0045

INTERNATIONAL RESEARCH SYMPOSIUM | APRIL 30 - MAY 2, 2019
MELBOURNE, AUSTRALIA

Presented by Australian Property Institute Ltd in conjunction with IAAO

API AUSTRALIAN PROPERTY INSTITUTE | IAAO

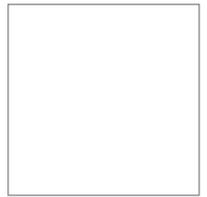
Registration now open at www.iaao.org/IRS



Modern Cost Models and Cost Tables
Residential, Agricultural, Commercial & Industrial



International Association
of Assessing Officers
314 w. 10th St.
Kansas City, Missouri 64105-1616



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2018 Year in Review



The International Association of Assessing Officers (IAAO) is a nonprofit, educational, and research association. We are the premiere professional membership organization of government assessment officials and others interested in the administration of the property tax. IAAO was founded in 1934, and now has a membership of more than 8,000 members worldwide from governmental, business, and academic communities.

The following Year in Review infographic is a showcase of the accomplishments from the 2018 fiscal year. This Year in Review isn't just about the numbers, but more about the promotion, innovation, and excellence in property appraisal, property tax policy, and administration through professional development, education, research, and technical assistance. We hope that this data demonstrates our commitment to promote awareness of, importance of, and effect of, high ethical standards and practices to our membership and the assessment and appraisal industry.

Meetings



1,328
Registrants

42
Exhibitors

8
Tracks

78
Education Sessions

2
Plenary Sessions

New EXHIBITOR SOLUTIONS TRACK

11 Roundtables based on new IAAO Online Communities

14 CEUs Available plus 8 additional CEUs through 2 pre-Conference ½ day workshops

Pre-Conference Workshops

- Creating Maps with Assessor Data (introductory)
- Creating Spatial Valuation Models (advanced)

Opening Session Keynote

- Jack Dangermond, founder of Environmental Research Systems Institute (Esri), offered a vision that computer mapping and analysis could help design a better future

Conference Charity

\$3,207 raised and donated to Reading Partners, a charity that mobilizes communities to provide students with the proven, individualized reading support they need to read at grade level by fourth grade.

22nd Annual GIS/CAMA Technologies Conference

March 19 - 22 • Houston, TX
Presented in partnership with Urban and Regional Information Systems Association (URISA)
Attendees - **292**

International Research Symposium (IRS)

April 4 - 6 • Prague, Czech Republic
Featured two tracks
Attendees - **60+** from 16 European countries, the United States, Canada, Australia, and Hong Kong

Preparation & Trial Seminar

June 14 - 15 • Chapel Hill, NC
Attendees - **80** from 19 States

39th Annual Legal Seminar

December 13 - 14 • Chicago, IL
Attendees - **205** from 29 States and 2 Provinces

Alliances & Partnerships

Events

World Bank Land and Poverty Conference in Washington, DC

Five presentations including:

- IAAO Innovation and Leadership Training for the Development of Successful Property Tax Systems
- Simplified Property Tax Appraisal For Effective Revenue Mobilization
- Achieving Fair Property Tax Valuations with Geospatial Modeling & International Valuation Standards: A Case Study of the Moldova Real Estate Market
- Roundtables: Big Data and the Valuation Office — a Two-Sided Application for Land Administration? and Innovative Techniques for Improving Valuation Models: Case Studies

Notable Connections

- Dorothy Jacks, AAS presented at the IPTI-PVSC 2018 Mass Appraisal Valuation Symposium in Halifax, Nova Scotia
- Tim Boncoskey represented IAAO at the NACo LUCC Symposium in San Diego, CA
- Dorothy Jacks, AAS met with the Institute of Revenues Rating and Valuation (IRRV) in Telford, England
- Dorothy Jacks, AAS and Tim Boncoskey attended RICS/IPTI 7th Annual Caribbean Valuation & Construction Conference in Jamaica
- Dorothy Jacks, AAS met with American Society of Appraisers (ASA) in Prague, Czech Republic

Additional MEETINGS & CONFERENCES

- Alberta Assessors' Association
- Association of Appraiser Regulatory Officials Allied Organizations
- Association of Assessing Officers of Manitoba
- California Assessors Conference/Bay Area Assessors Conference
- California Cadastral Mapping Association
- Colorado Assessors' Conference
- Florida Chapter of IAAO Conference
- Georgia Association of Assessing Officials
- Kansas County Appraisers Association
- Maine Association of Assessing Officers
- Massachusetts Association of Assessing Officers / NRAAO in Massachusetts
- North Carolina Association of Assessing Officers Fall Conference
- North Central Regional Association of Assessing Officers
- Northeastern Regional Association of Assessing Officers
- Oklahoma Educational Conference for Assessing Officers
- South Carolina Association of Assessing Officers
- South Dakota Assessing Officers
- Texas Association of Appraisal Districts Conference
- Virginia Association of Assessing Officers
- Wisconsin Association of Assessing Officers League of Municipalities Annual Conference

Membership

8,002 Members as of December 2018 **↑ Up 12% since 2011**

New MEMBERS

51% Male **49% Female**

Average age of new members: **45**

BENEFITS Breakdown

41% of Members received benefits in print
A Combined 59% of Members received benefits electronically

IAAO Membership 2010 - 2018



Types of MEMBERSHIP

ENTRY LEVEL 436 | e-MEMBER 4,281 | PRINT 3,278 | STUDENT 7



Online Career Center

21,647 Job Views

87 Job Postings ↑ Up 10% over 2017

IAAO has 35 Chapters + 59 Affiliates

Membership representing **31 Countries**

2,200 Assessment Jurisdictions

New Chapters
Illinois
Europe

\$39,660 TOTAL in scholarships awarded in 2018

Launched the IAAO FELLOWS PROGRAM

The 2018 Inaugural class of IAAO Fellows recognized

28 Individuals

NEW MEMBER Email Onboarding

2018 saw IAAO make a commitment to its Onboarding Process for new members. Over 3,500 total emails were sent to new members after joining.

3,500+ TOTAL EMAILS were sent to new members



Technology & Communications

IAAO Website By the Numbers

By all major metrics, the IAAO website saw increased usage in 2018.



Website Traffic

2017: 221,091
2018: 244,724

↑ 10.7% increase



Overall Users

2017: 95,738
2018: 110,163

↑ 15% increase



Page Views

2017: 934,495
2018: 1,006,272

↑ 7.7% increase

IAAO Connect

In 2018 IAAO launched IAAO Connect, a new community tool designed to assist members in interacting with other members in the assessment industry. IAAO Connect increases the ability for members to come together to learn, educate, mentor, discuss current issues and discover more about themselves and their peers.



CONFERENCE Mobile App Usage*



*Logged in to the App

Social Media

2018 saw IAAO increase followers on every major social media platform.



↑ 26%



↑ 18%



↑ 46%



↑ 40%



↑ 24%

Publications, Library, & Research



520
Reference Requests Filled



4,488
Total Library Searches



3,524
Documents Delivered



429
New Materials Acquired
↑ 28% increase

- ### Top 4 Most Frequent Requests
- Staffing Benchmarks
 - Hotel Valuation
 - Golf Course Valuation
 - Marijuana Facilities Valuation

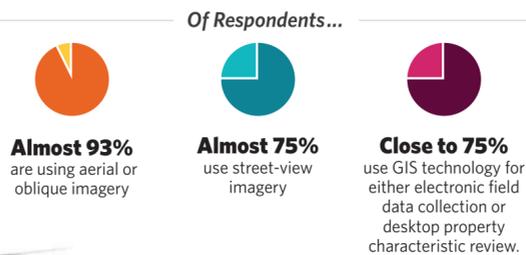
RESEARCH EXCHANGE Introduced in 2018

This digital repository is home to research papers, conference proceedings, historical photos and journal articles relevant to the property tax assessment and administration community

All contents are now searchable through search engines such as Google, which will greatly impact and expand IAAO's recognition in research and authority in the field

\$10,488 TOTAL raised by the Friends of the Library Campaign

GIS TECHNOLOGY Survey Results



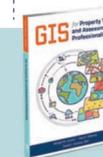
SUBJECT Guides

All of the library Subject Guides have been updated with the most recent materials.

- New guides include:
- Hotels
 - Telecommunication Towers

New STANDARDS

- Standard on Automated Valuation Models (AVMs)
- Standard on Personal Property



GIS for Property Tax and Assessment Professionals (released in September 2018) became the first IAAO publication to be made available for purchase worldwide on Amazon.com

Professional Development

IAAO Course Offerings

295 Classes SERVING 6,069 Students



232 COURSES
Serving 4,769 STUDENTS



56 WORKSHOPS
Serving 1,113 STUDENTS



7 ONE-DAY FORUMS
Serving 187 STUDENTS

Most members agree →
"IAAO is the leading source of education and training for assessment professionals and/or mass appraisal."
— Source: McKinley Advisors survey

Online Courses

976 Students

Top 3 Online Courses Based on Participants

- 171 Standards & Ethics - 274
- 101 Fundamentals - 172
- 801 Site Analysis - 70

New ONLINE or LIVE COURSES

- Online Course: 331 Mass Appraisal Practices and Procedures Launched with 27 participants
- Inaugural Live Streaming Course: Workshop 851 - RES Case Study Review Launched with 43 participants



WE ARE IAAO International Association of Assessing Officers

IAAO is a global community of mass appraisal experts who promote excellence in property appraisal, assessment administration and property tax policy through professional development, research and standards.

IAAO actively contributes to the growth and success of the mass appraisal industry globally. Individuals and organizations turn to IAAO for guidelines and expertise. Policy makers, regulatory agencies, courts, media and tax payers rely on IAAO guidance, standards and education in mass appraisal. The association strategically chooses collaborative partners in order to provide exceptional professional development, unsurpassed networking and valuable insights into industry trends. Employers encourage their employees to use IAAO resources because of the proven link to professional success. IAAO membership provides opportunities for mentoring and skill advancement as well as access to professional development and research. Belonging to the association is a "must" for all desiring to grow and succeed as leaders within the mass appraisal industry.

Core Values

- Commitment to the improvement of the property tax system worldwide;
- Accountability to the public good;
- Commitment to excellence in assessment administration beyond property tax law;
- Respect for the worth and dignity of all individuals;
- Promotion of inclusiveness, fairness and diversity;
- Obligation to organizational transparency, integrity, and honesty in all professional activities;
- Practice of responsible stewardship of resources;
- Dedication to excellence, and maintenance of the public trust

Accredited Member Program renamed the IAAO Professional Member Program, requiring 150 hours/3-years' experience.



44 North American Certifications

- 6 Initial
- 7 Recertifications
- 1 Second Recertification

DESIGNATION Program

115 Designees | 186 New Candidates
Designees included the first 2 recipients of Mass Appraisal Specialist (MAS)



IAAO

INTERNATIONAL ASSOCIATION of ASSESSING OFFICERS

Valuing the World

WE ARE IAAO, AND WE VALUE THE WORLD

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