

FAIR+EQUITABLE

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

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The statements made or opinions expressed by authors in Fair + Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.

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Court outlines limits on assessor disclosure of private financial data



AMY RASMUSSEN

IAAO President

In some cases, our interactions with the public can be challenging. But how we respond is key to gaining and maintaining public support.

Over the years, we have experienced many of our daily tasks become more technology-focused as we use software or internet-based tools to help us value properties in our jurisdictions.

Good communication with the public however, is still an important component of our jobs. Every day, staff in our offices work with the public, whether handling general questions, interactions in the field while inspecting a property, explaining how the assessment is determined, or describing the process to challenge the assessment. In some cases, our interactions with the public can be challenging. But how we respond is key to gaining and maintaining public support.

The cover story for this month's issue of *F+E* is by Dwane Brinson, CAE, Tax Administrator of Durham County, North Carolina. It's all about the importance of

making a good first impression not only at our jobs, but also in our lives outside of the office. I know you will find the article as germane as I did.

As I began to say, technology-based tools — everything from automated valuation models to drones — have made a significant impact on the way we do our jobs. Staying current with those tools is important, and one of the reasons IAAO cosponsors with URISA, the annual GIS/Valuation Technology conference.

This year's meeting is March 23-26 in Louisville, Kentucky, and will focus on how critical it is to have good data and the analysis of location data for better decision-making within a jurisdiction. There will be programs on GIS Technologies, Modeling and Valuation, Leadership Development and Policy, and Technology Showcases.

Known as the GIS/CAMA Conference for 23 years, the conference name

has changed to reflect the abundance of technologies, that when integrated with GIS make valuation more accurate, efficient, and applicable for jurisdictions of all sizes.

I am excited that technology will also be part of the International Research Symposium, scheduled for May 13-15 in Copenhagen, Denmark. The symposium will focus on examining the technologies that are available to valuers, how to harness those technologies, and how to integrate them into workflows to improve valuation performance.

In addition, before the Symposium we have planned an AVM roundtable to learn more about the needs of practitioners in Europe to better support IAAO's European members.

Symposium programs will showcase solutions taught by appraisal practitioners, who have used them to experience the tangible effects on appraisal

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accuracy and efficiency.

Presenters will explain to attendees, the problem they needed to solve, what was done in their specific jurisdiction, and what they were able to accomplish. It will be practical information that you can confidently take back to your office, with an intuitive understanding of the tools so that you can begin implementing them immediately.

The sessions will be grouped into themes and scheduled in the order of the Valuation Lifecycle, Sharing Technological Tools for Data Quality and Collection, Valuation Modeling and Workflow Implementation.

Other items I hope you will look for in this month's F+E, include registration information on several upcoming meetings, including the annual conference in Denver, the Emerging Leadership Summit in Chicago in April, and the Prep & Trial seminar in June in Des Moines.

The IAAO Legal Task Force has been working hard to update the program for this year's Prep & Trial seminar. I am pleased that they have chosen a case out of Hillsborough County, Florida, where the valuation under dispute was for a CVS Pharmacy. The case centers on highest and best use and the proper appraisal approach to apply. This type of valuation dispute has been a hot topic in many areas of the United States, and I am confident the program will be of help to a large number of our members. You won't want to miss it!

The Legal Task Force is also busy working on topics for the 2020 Legal Seminar, which will be held in Aus-

tin in December. If you have a legal topic of interest to assessors and those in the industry, please submit!

Each month in *F+E* we recognize members who have achieved one of IAAO's six designations. We want to celebrate their success in completing what can be an arduous task, and we want to emphasize the importance of IAAO's education to your career.

Our educational courses form the backbone of the designations, and this month we talk about the new online cohort programs we have developed, and those we are working on. Our goal is to make our courses available to more people, in a format and schedule that fits their needs, through classroom and online options.

As a classroom instructor, I know the value and need for this option, but I also appreciate that with changing demographics in our industry, more people want and need an electronic option and we are working hard to provide that to our members as well.

We will continue working to meet your needs, and I encourage you to take advantage of all of our educational programs!

I also encourage you to reach out to me or any member of the Board of Directors, if you have questions, comments or suggestions for us. We want to know what is important to you!

If you want to go fast, go alone. If you want to go far, go together.

— Amy Rasmussen

... Our goal is to make our courses available to more people, in a format and schedule that fits their needs, through classroom and online options.

National + International Press

COMPILED BY KEITH ROBISON



A neighborhood on Detroit's east side

MICHIGAN

Detroit home values jump 20%, biggest gain in 20 years

Home values in Detroit rose 20% citywide last year, the largest overall increase in at least two decades, Mayor Mike Duggan announced in late January.

The city's focus on blight removal and improved services drove the growth, he said. Of 194 city neighborhoods, 186 neighborhoods saw values increase in 2019.

That's the most growth in a single year since 1997, according to city officials.

"We've waited a long time for this," Duggan said. "We've got people staying and moving into these neighborhoods instead of moving out."

Existing homeowners' tax bills won't jump significantly because state law caps yearly increases at the 2% rate of

inflation.

But those buying homes could pay more because the cap is lifted when a property is sold.

Duggan said the quality of data the Office of Assessor uses to set values is "extremely impressive" and has improved since the state assumed oversight of the department in 2014 after years of mismanagement and inflated tax bills.

The Detroit News reported this month that Detroit homeowners were overtaxed at least \$600 million between 2010 and 2016, when officials admitted the city failed to accurately bring down property values following the national housing crisis.

The *News'* review was the first to estimate how much Detroit homeowners were overbilled. The state ordered Detroit to do a property-by-property reappraisal after a 2013 *Detroit News* investigation found widespread problems. That survey, which hadn't been done in decades, was finished in 2017.

By Christine MacDonald | The Detroit News

POLAND

Poland's new finance minister seeks to tax Airbnb

Speaking in an interview with Britain's *Financial Times* on Monday, Polish Finance Minister Tadeusz Kościński said that America's Airbnb service should pay tax on revenues earned in Poland.

Minister Kościński said that he was aiming to ensure Poles who rent out their flats via sites such as Airbnb pay the applicable taxes, and that gathering data on this would give the authorities an insight into how much services such as Airbnb were making in Poland.

"If we're going to make sure that anyone who rents out their flats in the sharing economy pays their fair share of tax, then also the people they're paying — Airbnb — are part of the value chain and should be paying as well," said Kościński.

“Otherwise they’re distorting markets. Companies that are based in Poland are paying taxes so their margins are lower. Therefore it’s an unfair practice. I’m not there to either kill them or milk them, just to make sure that they don’t disrupt markets,” the minister added.

The *Financial Times* pointed out that the issue of taxing digital companies, who often have headquarters or legal entities in one country but also cross-border business activities, has become an increasingly contentious topic on both sides of the Atlantic. After an effort to agree a common European Union approach faltered last year, France put forward plans for its own digital tax, sparking an angry row with the U.S., which then threatened retaliatory tariffs on French goods such as champagne.

thefirstnews.com

MINNESOTA

How Minnesota towns are trying to fill empty big-box buildings

Glencoe’s former Shopko site could be used for retail again, but might also work well for light manufacturing.

Jason Brisson, Worthington director of community development, planning, zoning and building, considers his city’s former Shopko building one of the best retail spots in southwest Minnesota.

It’s been closed since last year, when Shopko, which sold everything from clothes to home goods and electronics, shuttered its remaining stores as part of a bankruptcy plan.

In Minnesota, most were located in small towns outside the Twin Cities metro.

Given its spot, Brisson says he’s surprised the once-Worthington Shopko building hasn’t been sold or rented already. But at nearly 67,000 square feet, it’s a big space to fill. Even some of the country’s biggest retail chains have looked to do more with less space as online shopping eats away at brick-and-mortar store profits.

“The building is larger than most tenants are looking for,” Brisson said. “It just seems like the whole industry is finding it tougher and tougher.

“Commercial brokers are having a tough time leasing out buildings of that size.”

Courting retail

In the rural community of Mahanomen, the loss of Shopko means one less place to shop in Mahanomen — and in some cases, one more reason to drive down to Detroit Lakes to shop, said Mitchell Berg, city administrator.

Bigger cities like St. Cloud can more easily absorb the loss of a Shopko, Berg said.

“But these smaller communities ... it’s a little harder. Not just because the retail aspect’s changed so much, but I look at it as a capacity issue in the sense of the city, we don’t have an economic development staff member. We don’t have a lot of robust economic development tools to throw at a project.”

Berg said residents have expressed interest in bringing an Aldi to town. But like a lot of retailers, the discount grocery chain has certain benchmarks required of communities it expands in.

“You go on their website, they want an average daily traffic count of 25,000,” Berg said — an average of about 25,000 people going past their store.

As far as options are concerned, retail is better for the city’s tax base than some of the other possible uses of the building.

Shopko would have generated about \$7,000 in tax revenue at its appraisal value. Its loss means about a 3% decline in tax revenue — not huge, but a bigger tax haul than the city would get if the building converted to, say, mini-storage, he said.

Plus, Berg said, “If you’re going to have a prominent building right off a major highway intersection, this is your building that people are going to look to when they come into town. Do you want it to be a mini-storage lot or do you want it to be something more robust?”

Nonretail uses

In the age of Amazon, other cities — especially those where residents have lots of other brick-and-mortar shopping options — are looking at non-retail options for filling the former big box stores.

Glencoe, a city of about 5,500 residents an hour west of the Twin Cities, has a Coborn’s grocery store, a couple of

hardware stores, a dollar store, and small businesses.

“We’re pretty diverse with retail,” said Dan Ehrke, assistant city administrator, and unlike some of the smaller communities in Minnesota losing retailers, are about 20 minutes from larger Hutchinson, and not far from the Twin Cities’ western suburbs, so there’s always been some spill factor from residents shopping outside of town, he said.

Glencoe’s former Shopko site is adjacent to an industrial park. It could be used for retail again, but might also work for light manufacturing, Ehrke said.

In Albert Lea, MercyOne, a chain of health facilities, has agreed to build a health clinic in space formerly occupied by a Herberger’s.

Creative reuse

Other communities are considering repurposing former big-box retail sites altogether.

In West Central Minnesota’s Fergus Falls, Shopko was one in a string of recent closures, including the closing of the local Target store and Herberger’s.

Mayor Ben Schierer doesn’t see many rural towns having big-box retail the way they used to.

“I think very few rural communities are going to be able to have two retail shopping centers, just because of the sheer amount of online shopping,” he said.

Fergus Falls is paving the way in Minnesota in the creative re-use of former retail space.

This year, the Fergus Falls school district bought the former Target building, which the retailer closed in 2018.

Even though the sale to the school district means a loss of tax revenue, it will save the school district money when it’s repurposed as a hub for early childhood education, Schierer said.

“This national trend and the closures of these national chains in Fergus Falls came at a time when we were really looking at what is our identify, what is our future,” he said.

“Our historic downtown and our beautiful river — that’s what we have to focus on, that’s our unique asset, that’s what makes us different.”

By Greta Kaul | minnpost.com

BY SANDRA PATTERSON

Court outlines limits on assessor disclosure of private financial data

How much access to a competitor's confidential income and expense information must an assessor grant to a commercial property owner during an appeal?

Does the answer change if the assessor gave some of these data to its own expert to conduct its appraisal?

The Minnesota Tax Court tackled this issue in a recent case contesting a hotel valuation. The court ruled that the hotel owner was entitled to the supporting data from the four hotels the assessor's appraiser used. The hotel owner was not entitled, however, to discovery of the financial data and appraisals in the assessor's records for other nearby hotels.

The court stated that this solution best balanced the benefits to the party seeking access to appraisal information necessary to defend its appeal with the harm disclosure might cause for the entity charged with maintaining the sensitive information or the privacy interests of those supplying their proprietary business data.

Under Minnesota law, financial data provided to the assessor's office are classified as "assessor's data." These records are considered nonpublic information protected from disclosure, but they do not qualify as privileged.

An issue arises because a commercial property owner that files an appeal is required by law to provide the financial information on its property or face dismissal of the case. This information is included when the parties share their appraisals before a hearing. If the appraisals are used in a trial, any financial data can become public.

The hotel owner's discovery request asked for data on leasing, income and expenses, personal property, and intangible asset allocation along with sales information for 10 hotels the assessor's office had used in the mass appraisal of downtown hotels. It also sought the eight appraisals done on six hotels.

The county objected on the grounds



that the request was burdensome, was unlikely to produce any admissible evidence, and could be obtained from other sources. It claimed that it would take 10 to 20 hours to review and redact assessor's data from the materials. The county estimated it would need to spend another eight to 16 hours to go through the appraisals.

The taxpayer countered that at the same time the county was arguing this information was irrelevant, it was providing assessor's data from four hotels to its own appraiser.

The taxpayer's appraiser testified, however, that he could obtain sales data through professional appraisal subscription services. He had access to income, expense, and leasing information through other hotel appraisals he had conducted. He stated though that it would be useful to have the assessor's data for other downtown hotels to confirm his opinion of value.

On balance, the court said, granting the proposed discovery would provide only a marginal benefit to the taxpayer because the requested data are available from other sources. This benefit is outweighed by the burden of time and expense their production would impose on the county. This analysis does not take into account any of the confidentiality issues at stake, the court said.

Regarding the four appraisals the county gave to its appraiser, the balance is weighted heavily toward disclosure, the court said. Without access to those

appraisals, the taxpayer could not effectively prepare its cross-examination of the county's expert.

Because the litigation was brought to compel discovery, the court did not need to determine whether the assessor, as the custodian of nonpublic third-party financial data, was permitted to give out the information for its own purposes. The statute's balancing test applies only to requests to obtain assessor's data from the government, the court said, not its release by the government.

Hotel owners have an understandable concern about the distribution of their proprietary business data, especially to direct competitors, the court said. This release has the potential to harm their businesses by revealing operational details and reducing their market share.

The county also has an interest in keeping the assessor's data confidential, the court said. Having access to a company's business records aids in resolving tax disputes. The expectation of confidentiality also deters companies from filing tax appeals solely to obtain proprietary information on competitors' business practices through discovery, the court said.

Furthermore, because property owners are legally required to submit their sensitive business data to proceed with an appeal, the risk of disclosure may discourage some taxpayers from exercising their statutory right to challenge their valuation, the court said. This effect can occur whether the data are disseminated as part of discovery or the county uses the data for its own litigation purposes.

By releasing assessor's data to its appraiser, the county harmed the confidentiality interests of the hotel owners that supplied the data and undermined its own confidentiality interests, the court said.

(1300 Nicollet, L.L.C. v. County of Hennepin, Minnesota Tax Court, Nos. 27-CV-17-06284, 27-CV-18-06407, and 27-CV-12727, September 18, 2019)



Payment source doesn't bar lessee's homestead exemption

The Illinois Court of Appeals has upheld a homestead exemption for a couple who must pay the property taxes on the home they lease under a rent-to-purchase plan.

The court said the assessor cannot deny the exemption because the couple pays the taxes through their landlord instead of directly to the county.

For lessees to qualify for a homestead exemption, the lease must state that they are responsible for payment of the property taxes and their name and address must be on the tax bill. A third requirement is that they must pay the property taxes with their own money.

The first two requirements were covered in the couple's lease terms.

To meet the third requirement, the lease specified that the couple would be charged an extra amount each month designated for the payment of property taxes. The property owner would then forward the monies to the county treasurer when the tax bill came due.

The court said the landlord's procedures were consistent with a lessee being responsible for the payment of property taxes rather than merely a way for the landlord to pass along costs, as the assessor had claimed. The mechanism the landlord chose is quite similar to how banks use escrow accounts, funded by an extra charge on the monthly mortgage bill, to pay the property taxes on behalf of their mortgage loan borrowers, the court said.

(Shrake v. Rock Island County Treasurer, Appellate Court of Illinois, Third District, No. 3-18-0556, October 24, 2019)

Market gains cannot be used to justify lifting statutory assessment freeze

Rapidly rising prices for apartment complexes does not constitute a "material factor" that would permit revaluation of two apartment properties subject to an assessment freeze, the Georgia Court of Appeals has ruled.

The court also ruled that continuing these freezes in a changing market does not interfere with an assessor's constitutional duty to provide uniform assessments.

Georgia law requires a two-year freeze on a property's assessment value determined in a property tax appeal. This freeze can be lifted, however, if an on-site inspection reveals a significant change to the property's characteristics, an error in the assessor's records, or "other material factors that substantially affect the current fair market value of such property."

During the two-year freeze period, prices for similar apartment complexes in the same area took off. After appraisers visited both properties, they concluded that given the current freeze values, both properties were undervalued based on "current market conditions."

The assessor contended that the significant rise in median sale prices qualified for the statutory exception of other material factors, justifying the reassessments and the voiding of the freezes on both properties.

The court stated that for an item to be covered by a general statutory term, it must bear some resemblance to the specific items named in the statute. The court offered as an example in the context of the freeze statute a nuisance on a neighboring property that had been remediated.

In addition, for a factor to qual-

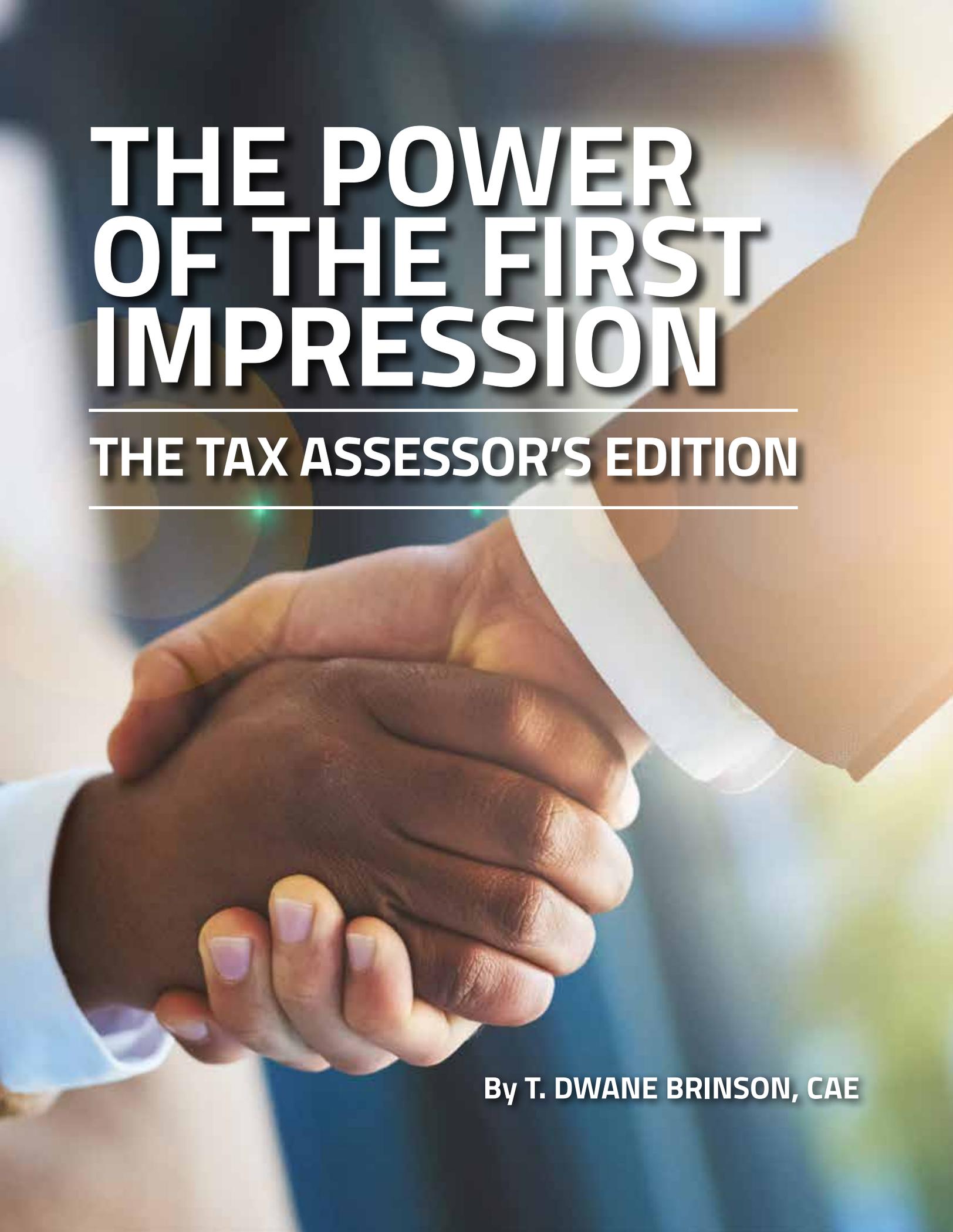
ify under other material factors, it must be able to be observed during an on-site inspection and it must apply to the particular property being inspected, the court explained. In this case, neither a marked rise in sales of comparable properties nor a general increase in the value of neighborhood real estate is discernible during a property inspection, the court said. These factors also cannot be considered specific to a particular property.

The court commented that if general market forces or the general rise of real estate values were to be included under other material factors, it "would allow the exception to swallow the rule."

To the contention that continuing the valuation freeze on these properties would violate uniformity requirements, the court responded that the statutes require only that valuations be conducted using uniform methods on similar classes of properties in similar locations. The law grants the assessor discretion to conduct a revaluation whenever market conditions warrant, the court said.

To adopt the assessor's interpretation of uniformity would mean that "all properties within a county must be assessed under exactly the same market conditions at all times," the court said. This would obligate the county to do a blanket reassessment any time it perceived a significant change in the local real estate market. This approach is not only impractical and unworkable, but also not required by the statutes or regulations, the court said.

(DeKalb County Board of Tax Assessors v. CWS SGARR Brookhaven, LLC, Court of Appeals of Georgia, A19A1541, October 30, 2019; DeKalb County Board of Tax Assessors v. WRH Aztec, LLLP, Court of Appeals of Georgia, A19A1618, October 30, 2019)



THE POWER OF THE FIRST IMPRESSION

THE TAX ASSESSOR'S EDITION

By T. DWANE BRINSON, CAE



The power of starting off a relationship positively is often overlooked.

Making an effort to start off in a positive light can carry credence throughout a relationship. And if things turn sour, that positive start might make an unpleasant end more tolerable.

The relationship I talk about in this article is that of a local tax office with its stakeholders.

I want to share with you an experiment we conducted here in Durham County, North Carolina. Before I describe the details of our experiment, I need to tell you a story.

The blank-stare doughnut lady

A couple of months ago, a doughnut store was running a special: Buy a dozen, get another dozen for a \$1. Who turns down a deal like that?

Once I arrived at the doughnut shop, I was surprised to see that it wasn't busy. As I walked up to the counter and began eyeing the choices, a young lady was replenishing the shelves of doughnuts.

After 30 seconds or so standing there thinking through these tough decisions, the young lady finishes stocking the doughnuts and closes the display. Now she is ready to help me.

Or, is she?

At this point, she stands up after closing the display and stares at me. It's a blank stare. I have no idea what is going on. Nobody else is in line, only a few people are scattered around the store.

This stare goes on for an uncomfortable amount of time.

Should I say something? The worker has been completely silent staring at me for a solid 15-20 seconds. It was time. The doughnuts needed me.

I broke the silence and asked her "Are you ready for me?"

Her emotionless face then turned semi-pleasant as she let me know that she was ready to help.

Here is the problem.

With that start, the experience of not being welcomed, not even being spoken to, made it nearly impossible for this young lady to win me back.

She was pleasant after I broke the initial uncomfortable and unnecessary silence. However, she could have given me a gift card worth \$100 and I don't know if it would have changed my perception. I don't remember how much the doughnuts cost, nor which ones I ended up buying.

I do remember that impression, that blank and emotionless stare like I was a complete and utter disturbance.

Now that I have you thinking about doughnuts, let me explain how this experience sparked an interesting experiment in property tax.

The office experiment

Every year, North Carolina tax offices, by state law, offer taxpayers an opportunity to appeal their tax assessments.

While most tax offices here begin with an informal appeal, where tax office staff works



directly with the taxpayer to try and resolve the appeal, my focus in this article is on the formal appeal process to the county Board of Equalization and Review (BER).

In other states it may be called something different, but it is our third-party board that hears appeals from taxpayers. The hearings are organized by the tax office, and the Tax Assessor serves as clerk to the board.

In these hearings, the taxpayer is invited to present his or her case, and the tax office appraiser is offered an opportunity to defend the county's assessment. In Durham County, often the BER will make the decision immediately after the testimony while all parties are present. When a taxpayer leaves the hearing, he or she knows the decision.

Durham County's BER process is set up much like that in any other North Carolina county. These are open meetings in North Carolina so any member of the public can sit and listen. The taxpayer is provided a hearing time well in advance.

Upon arrival, the taxpayer is offered a seat in the lobby. Often, multiple taxpayers with different appeals are waiting in the area together. When the BER is ready, a tax office representative goes into the waiting area and gets the taxpayer. They then proceed to the hearing room where testimony from both sides is provided. Once the testimony concludes, the BER votes and the hearing is over.

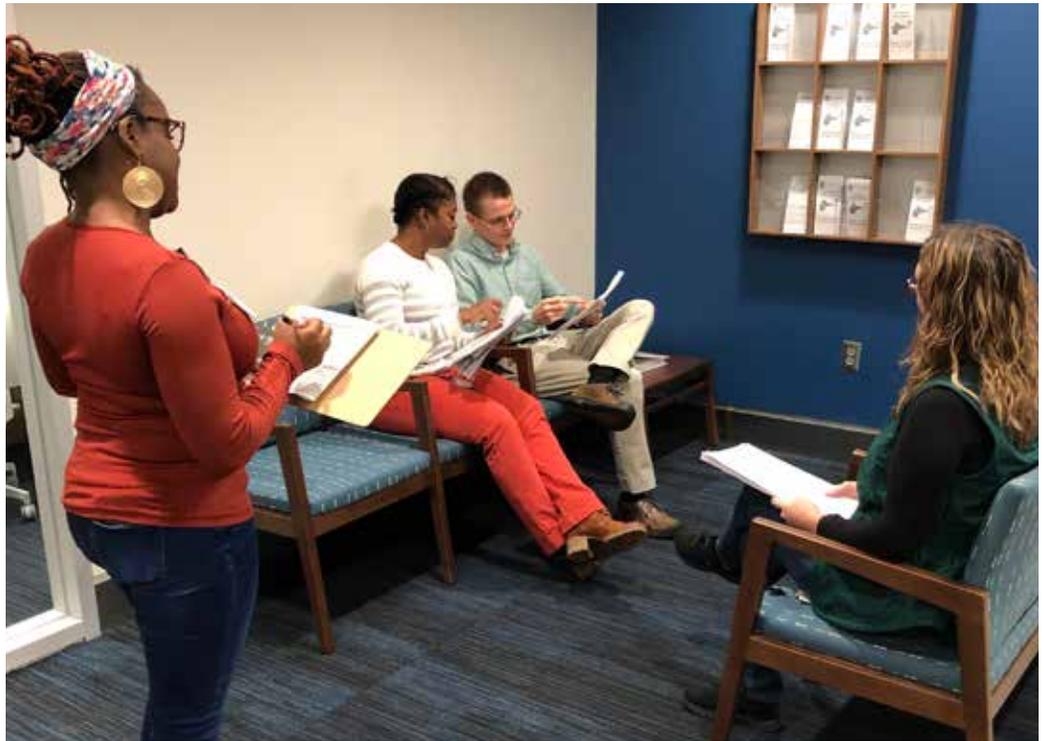
I am a big proponent of starting the day right.

Wake up before the sun, exercise, get the blood flowing, and get a smile on your face before the sun rises.

That, to me, is a great start to every day. Starting off accomplishing what most likely will be the toughest physical and psychological test of the day prepares you to face anything.

Moreover, because of this positive experience first thing each morning, negative news is much easier to absorb throughout the day.

THE 'CONTROL GROUP'



Based on my ideology and my recent experience at the doughnut shop, I wanted to do an experiment. I wanted to see whether an over-the-top, extremely positive first impression with our BER process could change the game.

If we created a powerful set of initial impressions for these taxpayers before their hearing, how would it change their overall perception of the tax office? Would it matter at all?

Once I developed a tentative game plan, I met with our Senior Tax Assistant (STA) who escorts taxpayers to and from the waiting area to their hearing. I pitched the idea, and she was intrigued. In the control group, we allowed taxpayers to arrive and sit in the waiting area. We allowed the process to play out as usual.

After each hearing in the control group, our STA raced to meet with the taxpayers as they were leaving to ask one question, "How would you rate your experience today on a scale of 1-10?"

For the experimental group, step one was to make sure as many variables as possible remained the same since this experiment spanned multiple weeks. Just as importantly, this experiment was

kept contained.

Only four of our 66 staff members knew anything about it. I wanted to ensure that our STA was still available to escort and talk to the taxpayers after each hearing.

I asked the counter area staff to be warm, pleasant, and welcoming as people arrived for their hearings. I'm quite sure they are anyway, but I wanted to be extra sure on this day for the experimental group.

In contrast to the standard process of allowing taxpayers to sit in the lobby waiting area with little or no interaction, we decided that, as taxpayers arrived, we would invite them into a conference room next to the normal waiting area.

The conference table was dressed up with a nice tablecloth, and I spent \$10 on small snacks for appellants. We provided pitchers of water as well. To top this off, we had soft music playing.

As taxpayers arrived to see a table full of organized snacks, water and music playing, they also found our Deputy Assessor – Real Property (DARP) and myself waiting for them.

THE 'EXPERIMENTAL GROUP'



The control group involved no such interaction.

As our DARP and I shook hands, welcomed and offered refreshments to the arriving taxpayers, we introduced ourselves and began small talk.

One goal for us was not to discuss their appeal, per se. We were not there to defend our value, nor were we there to try and talk them out of pursuing their appeal. We were there for them.

The one consistent message we shared with each taxpayer was how the BER process worked. They were told what to expect, what was expected of them, the makeup of the BER, etc. Beyond that all was fair game.

The DARP and I had a taxpayer from Chicago who still very much loved Chicago. We learned all about that city. A couple from Durham told us some history of the area. We learned that two local restaurants downtown were owned by the same person. It was not much about property taxes and appeals, but it was us relating to our community. They saw that we were people, that we wanted the best for them.

Speaking for those staff members involved in the experiment, it was drain-

ing. It was an extreme example. The experiment took time and patience. And, it cost me \$10! But, was it worth it? Did our effort to create a stellar, unmatched set of initial impressions for the taxpayers before their appeal hearing pay off? What was the perception of the process from this group?

Our STA provided the scores and notes from the exit interviews to me for review. I wanted to do an apples-to-apples comparison, meaning I wanted to compare those in the control group who had their appeal denied with those in the experimental group who had their appeal denied.

As it turns out, everyone in the experimental group had their appeal denied so that made for an efficient comparison.

For the control group, those who had their appeal denied rated their experience on average as 3.3 on a scale of 1-10. Keep in mind that this is based on a normal procedure across North Carolina. The first impression generally is pleasant, but by default it isn't over the top as with our experimental group. Also, 3.3 may be high for the control group in this study.

In the STA's notes, she was unable to reach a few taxpayers because they stormed out of the hearing room.

Let's talk about the experimental group, the group that received a concierge type of initial impressions.

The average rating for those who had their appeal denied in this group was a 7 out of 10.

The people in these two groups all had their appeal denied. Everything else was the same ... except for quite simply the initial impressions.

What we did for the experimental group upfront as a first impression carried weight through what could have been a negative outcome with the BER process by having the appeal denied.

First impressions matter. They can be powerful and transformative.

Think about the places you visit that give that grand first impression. Your experience with those places that come to

your mind are quite different, I would suppose, than my experience with the doughnut shop.

When you are looking to buy a house and pull up to see the hedges are trimmed just right, it's sparkling clean, the street is perfect, and everything on the outside is impressive, the stage has been set for you.

Once you get inside the house after this astounding set of initial impressions, you notice a minor detail that is not your taste. Perhaps the living room is not necessarily the paint color of your choice. With the favorable initial impression of the home, that paint color does not mean as much as it would have meant with a neutral or poor set of initial impressions.

In psychology, you learn that most of communication is non-verbal. It is not what is said as much as how it is said.

Remember as a kid that a seemingly solid defense to your parents was, "all I said was that I didn't want to eat that." Your parents' response was that it was not what you said but how you said it. You injected a little attitude in your statement or rolled your eyes.

Body language can project confidence, anger, uncertainty, apathy, and other emotions that outweigh what is being said.

By nature, a building cannot talk. It is non-verbal. I challenge you to provide a message with your building and office environment. Let it communicate through non-verbal cues. Allow it to set the stage and tell a message about your office.

A famous saying goes something like this, "Your energy introduces you before you even speak." What is being announced about your office before even the first interaction?

Be a taxpayer

Consider the first impression of your office or any process in which your office may be involved.

When visitors arrive at your office, open that first door or get off the elevator, what do they see? Do you have blank walls in the lobby and prison bars guarding your counters?

Or do you have a television monitor displaying county news, soft music playing, and a method of greeting people when they arrive? Are they inspired by your waiting area?

Are your department's vision statement, mission statement, and core values on conspicuous display so taxpayers can see that your office is there for the betterment of the community?

Take a walk out of your office building and come back in with a fresh perspective.

Be a taxpayer for a minute. Walk back in, and evaluate what you see.

Looking at it anew, what is your office's first impression and how can it be improved?

Take all the time necessary to create a powerful and positive first impression, as draining as it may be, because that first impression will pay dividends down the road when you must tell a taxpayer "no."

The answer of "no" won't be as devastating after a powerful and positive first impression. We've proven that.

The second look

The next step is to analyze the secondary impression, the one made when the first interaction with staff occurs.

Once visitors have experienced your first impression, how can you continue that powerful and positive experience?

Leadership speaker Simon Sinek tells a



Simon Sinek

searching "Simon Sinek Noah."

The takeaway of his experience is that the environment and culture we create as leaders matters.

Noah held jobs in two different hotels. Sinek explains how different the experience with Noah would be in each of those jobs. In one job, Noah was fun and delightful. In the other, the supposition is that the experience with Noah would have been much different.

The culture in each organization was the difference.

Build a culture that captures

As we focus on an ever-evolving process of improvement with our initial impressions, we absolutely must focus on the culture within our office.

How do we build an environment of authentic joy when taxpayers visit our offices? Is that possible?

This is property tax assessment and collection, an experience that many people outside our offices associate with negatively. It is something that must be done.

I would argue that can create a level of authentic joy officewide that delivers a knockout follow-up impression to the message delivered by the first impression.

Let us flash back briefly to the doughnut shop. Hypothetically, imagine that the experience for me was different. I arrive at the shop, the employee rushes to open the door for me and welcomes me. As I walk in, the employee hands me a free paper hat with the name of the

story of an experience he had during a trip.

In this story he spoke of a man named Noah, a hotel worker he met during a stay. You can listen to this two-minute YouTube clip by

doughnut shop on it.

I notice the employees in the back room making doughnuts. They are smiling, joyful, and enjoying their jobs and each other.

Next, they all in an uncoordinated effort welcome me to the doughnut shop, thereby showing the authenticity of the effort. The array of doughnuts in the display catches my attention and draws me in. The young lady, instead of the long, awkward, silent stare, greets me and begins to tell me about the special they are having that day just to be sure I know.

She gives me a rundown of each doughnut selection to make sure I am educated before making my selections. As I begin to put my keys away, she notices a key tag my kids made for me and sneaks in hats for them as well.

My selections are made, she carries my boxes over to the cash register, and I pay. Once the transaction is complete, she thanks me for coming to visit with a big smile and asks me to come back soon.

This hypothetical experience would have captured my business and kept me a happy customer. It also would have made this young lady's experience much better as well.

That is a happy employee, and with that sort of experience I expect I would make her happier by being engaging and jovial during the visit.

Did you notice anything else about this reimagined doughnut shop experience?

The entire stage was set well in advance of us getting down to business. Recall all the events that occurred before me even selecting my doughnuts. It was front-loaded.

The first impression was powerful, and the following impression was the knockout blow. Once she noticed I had kids and handed me hats for them, even though they were not even present. I was sold.

The doughnut shop had built a culture that worked.

Building a culture that embraces, dare

What we are doing in the property tax world likely goes on to benefit a plethora of non-profits around your jurisdiction. These are organizations that some people could not live without.

I say, captures, taxpayers can be done, but it has to start within.

You make a difference

Does each employee in your organization understand how important he or she is to the overall process? Is it understood how important your office is to the community?

In most North Carolina counties, property tax represents a majority of the county's operating budget. Counties fund public schools, social services, public health, parks and recreation, and senior centers.

What is behind the scenes that many

may not realize, whether it is the taxpayer or the tax office employee, is that our jobs have a much deeper impact than just those services on the forefront.

What we are doing in the property tax world likely goes on to benefit a plethora of non-profits around your jurisdiction. These are organizations that some people could not live without.

Look at your jurisdiction's budget to see everything that is funded. The majority of that revenue is because of your office.

If you want to know the importance of your role, look no further than these organizations that function at the grassroots level because of you.

You may see some non-profits such as a rape crisis center, social and mental health non-profits providing services for young children, and a non-profit helping women and families navigate their journey to self-sufficiency, safety, and good health.

How humbling is it to be a part of funding such important organizations?

Embrace that.



T. DWANE BRINSON, CAE, is the Tax Administrator with Durham County, North Carolina

Don't solve the problem ... *help* to solve it

One more story, this one about an experience I had with my 5-year-old son.

One Saturday my son and I were in our basement on the sofa. He was playing a strategy-based video game.

Players are given obstacles that must be overcome to advance. Making it more difficult, the game includes bad guys who try to sabotage your efforts.

The game provides resources that must be used in a specific way to overcome obstacles.

As an adult, it is incredibly difficult. It's fun, but it's not easy. One must think creatively by analyzing the resources at your disposal that can be used to advance.

This day as my son is playing the game, I am relaxing beside him. I notice that he is failing at the same point on this level in the game. He has attempted it multiple times without success.

On his next attempt he fails again and hands me the remote. I attempt it once and fail. Thank goodness, on the second try I get through the obstacle.

All is well, right?

Well, no. A short time later on the next level he finds an obstacle that he cannot get through. What happens? He hands me the remote.

Instead of taking the remote, I asked him to pause the game so we could talk. I told him that as he goes through the different levels in this game, he may fail. The bad guys may get him, he may not use the resources how they should be used, or he may fall into a lightning bolt.

However, all that is expected of him is to learn each time he does not succeed. I went on to tell him that if he fails the first time, then the next time all I ask is that he makes it further than the last time.

Use the knowledge of what did not work before to go further next time. We sat there that Saturday after our talk, and he joyfully worked his way through all 75 levels of the game.

The parts of the game that used to be a sticking point for him he now coasts through with ease. Sure, I gave him some insight here and there, but the one thing I did not do was take over. The game was his, and we worked through it together as a team.

Think about your organization for a moment.

When a problem presents itself, does someone more experienced take over? Is the remote handed over, or are others available as a resource?

As a leader, I believe one of our foremost goals is to help others grow.

If a new staff member in an organization needs help, we should not want to solve the problem nor have someone else solve the problem for them.

People naturally want to be a part of something and to learn to better perform their duties and responsibilities. A business coach will tell you that he or she will not solve your organization's problems. Rather, s/he will ask probing questions to help you figure out the best way to solve the problem yourself.

Had I taken the remote that second time, it might have become a routine that each

time an obstacle arose he expected me to take over. Many employees within an organization are not fulfilled or empowered that way.

This practice has other advantages.

The organization will have multiple employees able to accomplish a given task if the remote control is not taken. It also will have a positive impact on the level of empowerment felt by employees providing customer service.

Employees who have been challenged to navigate through unknown territory and overcome an obstacle are much more confident when providing customer service. They are free to smile and be engaging rather than being timid and uncomfortable with what may be presented by the taxpayer.

Empowered and confident employees either have overcome the obstacle that may be thrown at them by a taxpayer, or they know that they can overcome any new obstacle. Employees presenting themselves in this manner provide that powerful secondary impression, that knockout blow of exceptional and authentic customer care.

They know the value of their role, and they are confident in carrying out their duties.

This article is presented to get some ideas swirling. I realize no blanket theory works for all offices, but I trust this article adds value in that it garners a level of interest for you to evaluate the initial impressions of your office.

While it may take significant effort to establish a capturing initial impression, the value added carries its weight and more.

INTERNATIONAL RESEARCH SYMPOSIUM

MAY 2020
COPENHAGEN, DENMARK

www.iaao.org/irs



IAAO

iaao.org

The 2020 International Association of Assessing Officers' International Research Symposium (IRS) will showcase solutions taught by valuation and property tax practitioners that have tangible impacts on appraisal accuracy and efficiency. Presenters will demonstrate to attendees not just what was done in their specific case studies, but also how it was accomplished, so attendees may return to their offices with an intuitive understanding of new tools they can begin implementing immediately.

SPONSORED BY



THE FRAMEWORK OF THIS SYMPOSIUM IS BASED ON 3 T'S:

TECHNOLOGY

What's available to us as valuers?

TOOLS

How do we harness this technology and integrate it into our workflows to improve valuation performance?

TEAMWORK

How do we integrate this with others to benefit?



IRS sessions will be grouped into themes and scheduled in the order of the valuation lifecycle:

DATA

Quality, Collection, & Pre-Valuation Analysis

Topics include:

- Remote data collection
- Determining whether data are appropriate for estimating valuations
- Creating maps with property characteristics, trends, and statistics
- Preparing data for valuations
- And more

QUALITY CONTROL

Identifying Inaccuracies & Improving Valuations

Topics include:

- Maintenance and upkeep of valuations and models in changing markets
- New developments in ratio studies to more accurately detect inequities
- Reducing revaluation inefficiencies with geographic information systems (GIS)
- And more

VALUATION

Models, Workflows, & Defensibility

Topics include:

- Recent enhancements in automated valuation models (AVMs) and mass appraisal models, including artificial intelligence (AI), machine learning, and spatial models.
- The AVM lifecycle
- Improving valuations with time and location adjustments
- And more

LEADERSHIP

Integration & Implementation

Topics include:

- Interpreting and explaining AVMs to stakeholders (including tax payers)
- Optimizing valuations with humans and AI
- Updating workflows with new technology
- And more

DON'T MISS THE AVM ROUNDTABLE!

Prior to the symposium, the IAAO invites those working with or are interested in learning how to create automated valuation models (AVMs) to an open AVM Roundtable meeting and networking event. The purpose of this Roundtable is threefold:

- Learn more about the needs (training, continuing education, compliance assistance, etc.) needs of AVM practitioners in Europe to better support our European members.
- Introduce IAAO courses, education, and other available resources for valuation and AVMs, specifically.
- Acquaint attendees with each other's professional backgrounds to help facilitate a more robust symposium experience



IAAO posts online cohort course schedule

IAAO has posted the IAAO 2020 cohort schedule to the website and designed a new web page to improve member experience.

Now, members can view the 2020 schedule of cohort courses ahead of time and register from the same web page.

Cohort courses are scheduled courses that include the benefit of an instructor to answer questions.

Student feedback about Online Course

102, “I successfully completed my exam and wanted to thank you for your quick responses and help throughout the course.

“Having done most of my Bachelor of Finance online, I wanted to say this course was better than any other e-course I’ve done.”

The start date indicates the date that materials are made available to you.

You will gain access to new chapters

at the start of each week for the duration of the course. The final exam for each course falls on the fifth and sixth week, with the end date being the last day to take the exam.

These courses are not AQB-approved. Please check with your local jurisdiction for eligibility.

All cohort courses are \$499 (USD) for members, and \$725 (USD) for non-members.

Cohort 101: Fundamentals of Real Property Appraisal (30.0 CEUs)		
Start Date	End Date	Instructor
Monday, April 6, 2020	Sunday, May 17, 2020	Tom Frey, RES, AAS
Monday, July 13, 2020	Sunday, Aug. 23, 2020	Terry Taylor, CAE, RES
Monday, Oct. 5, 2020	Sunday, Nov. 15, 2020	Terry Taylor, CAE, RES
Cohort 102: Income Approach to Valuation (30.0 CEUs)		
Monday, Feb. 3, 2020	Sunday, March 15, 2020	Brad Eldridge, CAE
Monday, May 4, 2020	Sunday, June 14, 2020	Pat Alesandrini, CAE, RES
Monday, Aug. 10, 2020	Sunday, Sept. 20, 2020	Tom Frey, RES, AAS
Monday, Oct. 26, 2020	Sunday, Dec. 6, 2020	Pat Alesandrini, CAE, RES
Cohort 300: Fundamentals of Mass Appraisal (30.0 CEUs)		
Monday, March 2, 2020	Sunday, April 26, 2020	Larry Clark, CAE
Cohort 331: Mass Appraisal Practices & Procedures (30.0 CEUs)		
Monday, March 16, 2020	Sunday, April 26, 2020	David Cornell, CAE
Monday, June 22, 2020	Sunday, Aug. 2, 2020	Kara Endicott, CAE, RES
Monday, Sept. 21, 2020	Sunday, Nov. 1, 2020	Kara Endicott, CAE, RES

For more information, such as cancellation policy, required technology, and frequently asked questions, please see www.iaao.org/onlinecourses.



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EMERGING LEADERSHIP SUMMIT

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The **2020 Emerging Leadership Summit (ELS)** is designed to provide a powerful professional development opportunity for emerging leaders who have a desire to advance their careers in the assessment industry.

Participants will develop the skills needed to navigate the unique dynamics of a typical assessment office and discover leadership tools needed to guide an assessment office into the future.

Attendees will come away with a new network of peers and colleagues with a shared purpose who can support each other in their careers long after the summit is over.

WHO SHOULD ATTEND?

ELS is designed for early to mid-career managers who have a desire to advance within the assessment profession. Early to mid-level managers in their first or second leadership roles are ideal attendees.

SUGGESTED READING PRIOR TO THE SUMMIT:

Apendium Knowledge Areas 5-7
(Available on Amazon)

TOPICS INCLUDE:

- Emotional intelligence
- The role of technology in leadership
- Conflict resolution (Including managing complaints as outlined in *Apendium Knowledge Area 6*)
- Public speaking and effective communication skills (Including public relations and communications as outlined in *Apendium Knowledge Area 7*)
- Personality assessment
- Leadership challenges and strategies (Including leading and managing the assessment office as outlined in *Apendium Knowledge Area 5*)
- Participants will learn through a combination of interactive lectures, group discussions, active-learning exercises and panel discussions.



More information at www.iaao.org/leadership



GIS/Valuation Technologies Conference heads to Louisville, Kentucky, for 2020

The Urban and Regional Information Systems Association (URISA) and IAAO partner each year to present the program

GIS technologies, modeling and valuation, leadership development and policy, and a technology showcase will be featured at the GIS/Valuation Technologies Conference, March 23-26, in Louisville.

The Urban and Regional Information Systems Association (URISA) and IAAO partner each year to present the program. Registration and additional information about the conference are available through the URISA website at www.urisa.org/valtech.

Known as the GIS/CAMA Conference for 23 years, the name was updated to reflect the abundance of technologies that, when integrated with GIS, make valuation and assessment more accurate, efficient,

and applicable for jurisdictions of all sizes.

The agenda includes a keynote address by Grace Simrall, Chief of Civic Innovation and Technology for Louisville Metro Government, professional development and networking events, and several “Lunch & Learn” sessions.

Other keynotes will be given by Scott Nelson, Leadership Coach and Corporate Trainer at Clarity Central, and Eric Gregory, President of the Kentucky Distillers’ Association.

PROGRAMS

Programs include offerings on applied case studies and how technology is used in jurisdictions and will be valuable for both beginners and advanced users. The



Grace Simrall, Chief of Civic Innovation and Technology for Louisville Metro Government, will present a keynote address at the 2020 conference.

technology displayed will show how to get more accurate, equitable, and defensible valuations at lower costs and higher efficiency. Overall programming will focus on the following:

GIS Technologies: GIS technologies have become essential to the field of property assessment, and this track examines the latest innovations in the geospatial industry supporting the work of assessors.

Modeling and Valuation: This track covers valuation topics including modeling, valuation methodologies, machine learning, data visualization and manipulation, as well as ratio studies. The track will also feature sessions on reappraisal as well as best practice case studies on the application of methodologies.

Leadership Development and Policy: Managing a GIS, assessment system, or a team of appraisers, cadastral mappers, or GIS technicians requires more than just technical capabilities. This track contains essential presentations to help guide you through GIS planning, understanding changing policy, emerging technology, and developing soft skills to enhance your leadership abilities.

Technology Showcase: This focused track consists of presentations from our conference sponsors and exhibitors.

WORKSHOPS

A full or half-day workshop is included with registration, and the workshop options on Monday, March 23 are

- Ratio Studies (full-day workshop)
- Artificial Intelligence and Machine Learning in Assessment (half-day)
- Data Quality Management Concepts for Assessors (half-day)
- GIS and Data Analytics for Assessment Professionals (half-day)
- Developing Land Valuation Models (half-day)
- Fundamentals and Applications of UAVs (drones)
- Parcel Fabric: Tips & Tricks (half-day)



REGISTRATION

Conference fees are \$650 for IAAO and URISA members and \$800 for nonmembers.

One-day, young professional, and student registration rates are also available. A hotel room rate of \$199 (single/double) is available until February 28 (or until room block is depleted).

A total of 17.5 hours of IAAO continuing education will be available for those who attend the full conference, and over 27 hours of GISP Education Points for those who attend the full conference. Attendees may be eligible for Continuing Education for Kentucky Licensed Surveyors and Engineers who self-report Continuing Professional Development Education.

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The 40-foot tall Blue Bear, designed by Lawrence Argent, is formally named "I See What You Mean." You won't miss The Bear. It can be found peering into the Colorado Convention Center.

Conference 2020: Denver

Preparations for the 2020 Annual International Conference on Assessment Administration are in full swing.

Early registration for the conference, set for Aug. 30–Sept. 2 in Denver, is open at www.iaao.org.

Hotel reservations, single-day registration, and tickets for the Closing Banquet and other events will be offered beginning in March. Registration fees for members are \$645 and \$845 for non-members. Guest registration is \$300.

The conference will take place at the Colorado Convention center downtown, and the official hotel is the Hyatt Regency Denver, which is just across the street.

Denver averages a daily high temperature in September that's between 74 and 81 degrees Fahrenheit (23 to 27 degrees Celsius).

The overnight lows usually fall between 45 and 50 °F (7 to 10 °C).

Here are a few highlights of the area, courtesy of visitdenver.com.

The 16th Street Mall

A block from the conference action and designed by architect I.M. Pei, the pedestrian promenade is made of red, white, and gray granite in a repeating pattern that, seen from above, resembles the skin of a diamondback rattlesnake.

Free shuttle buses, called the MallRide, travel up and down the 16th Street Mall, stopping on every corner. Hop on and hop off as the shuttles come and go every few minutes and make everything downtown easy to reach.

There are 42 outdoor cafés along the mall, making it the perfect place to grab a bite or have a drink.

Denver Pavilions, near the south end of the mall, is a shopping and dining complex with 12 movie theaters and more than two dozen shops and restaurants.

At the north end of the mall, 16th



Street connects downtown to Commons Park and LoHi, a hip neighborhood filled with restaurants and brewpubs.

Points of interest along the mall include the D&F Tower, a two-thirds replica of the Campanile of St. Mark's in Venice that was the highest building west of the Mississippi when it was built in 1909.

After dark, horse-drawn carriages and pedi-cabs carry people up and down the mall, while nearly a million lights

twinkle above in the more than 200 trees that line the promenade.

Denver's must-see sights

The Clyfford Still Museum

Clyfford Still, considered one of the most important painters of the 20th century, was among the first generation of abstract expressionist artists. Still's estate — 2,400 artworks — had been sealed off from the public since 1980.

Colorado State Capitol

Stand exactly 5,280 feet above sea level (one mile high) on the west steps, then climb to the rotunda for a western panorama of snowcapped peaks.

Denver Art Museum

Find one of the world's greatest collections of Native American art and 68,000 other art objects, including works from European masters, Old West classics, and traveling exhibitions.

Denver Botanic Gardens

This 23-acre oasis in the middle of the city has 45 gardens as well as one of the nation's top 10 conservatories.

Denver Museum of Nature & Science

The Denver Museum of Nature & Science is filled with the Earth's treasures — dinosaurs, dioramas, space exhibits, and science experiments.

Larimer Square

This trendy block of Victorian buildings is home to chic shopping, dance clubs, a comedy club, outdoor cafés and a dozen of Denver's best restaurants.

LoDo Historic District

Denver's happening historic district is filled with turn-of-the-century warehouses, now home to brewpubs, bars, restaurants, and cafés. Stop by Rockmount Ranch Wear for a snap-button shirt at the store where they were invented, or sip a beer at the Wynkoop Brewing Company, Denver's first brewpub.

Red Rocks Park and Amphitheatre

Carved from towering red rock monoliths, this 9,525-seat arena is one of the world's most renowned concert venues and has hosted everyone from the Beatles to Bruce Springsteen. Catch the reunited Black Crowes while you're in town. They're playing Aug. 30 and 31.

U.S. Mint

The mint produces 50 million coins a day, each one stamped with a little "D"



Above: Atop Mount Evans, and below: A packed arena at Red Rocks Amphitheatre

for Denver. Free tours show every step in the process of turning a dull, blank, metal slug into shiny pocket change.

Within an hour's drive

Boulder

Home to the University of Colorado, Boulder has been described as "the city nestled between the mountains and reality." A study pegged it as the "happiest city in America." You'll find out why when you stroll past the shops, cafés, and street performers on the Pearl Street Mall, or take a hike on the city's 200 miles of trails.

Central City & Black Hawk

About 34 miles (55 km) west of Denver, these two old gold mining towns (once known as the "Richest Square Mile on Earth") have come alive with casino gambling. Casinos rock around the clock with 10,000 slot machines, poker, blackjack, roulette, and craps.

Colorado Railroad Museum

The Colorado Railroad Museum combines a spectacular location with more than 100 narrow- and standard-gauge locomotives, cabooses, and cars. Exhibits include a roundhouse, model railroads, photographs, and artifacts.

Echo Lake and Mount Evans

The highest paved road in North



America climbs 9,000 feet from Denver, passing through five life zones en route to the 14,264-foot high summit. This is one of Colorado's 54 fourteeners (peaks that climb to 14,000 feet and higher), and one of only two in the nation that you can drive up.

Georgetown

Nestled in a steep mountain valley, the "Silver Queen" is one of Colorado's most elegant mining towns with 200 Victorian buildings. Ride the Georgetown Loop Railroad over a 100-foot-high trestle to Silver Plume, tour historic homes, and shop on the quaint Main Street that has been used in movies by Clint Eastwood and John Denver.

Golden

Colorado's first capital celebrates its Old West history and mountain location with a trendy downtown filled with galleries and shops. Sip a beer at an outdoor café while kayakers float by on fast-rushing Clear Creek.



Prep and Trial: New decade, new case

The 2020 Preparation and Trial of the Property Tax Appeal Seminar is set for June 18 and 19 in Des Moines, Iowa.

The seminar will be on the Drake University campus with quick access to downtown Des Moines.

With the help of participants from the actual case, the Legal Task Force is working on changing and updating the case used for the mock trial portion of the seminar.

In years past, the mock trial has featured a case involving the appeal of a hotel. For the first time, the mock trial will

feature a case involving a big-box store.

Will Shepherd and Peter Korpacz are assisting in adapting the case for the mock trial. Shepherd was the lawyer who argued the case, and Korpacz was an expert witness.

Attendees will be eligible to receive either CEU or CLE credit. Lawyers interested in obtaining CLE credit must register and note which state they are requesting credit for by April 1.

Contact Heather Steel at steel@iaao.org with questions regarding CLE approval in your state or regarding the seminar in general.

Seminar registration includes continental breakfasts and lunches both days as well as the seminar proceedings notebook. Early-bird pricing of \$500 for members and \$700 for nonmembers lasts until May 1.

This event is presented by the Legal Task Force: Bobby Lee, Esq., AAS (chair); Joel Moser, Esq.; Steven Pelfrey, Esq.; Robert Grimaldi, Esq.; Emily Bennett, Esq.; Shelia Crapo; and Bryan Fawcett.

Registration will be available at www.iaao.org/PrepTrial

Legal Seminar 2020: A call for papers

The IAAO 41st Annual Legal Seminar will be in Austin, Texas, on Dec. 3-4, 2020.

The Legal Task Force is seeking qualified professionals to present on topics of interest to lawyers and assessors.

Possible topics include, but are not limited to, the following categories: unique valuation problems, effective representation, courtroom technology, public policy, appeal processes, public relations, and ethics.

Submission deadline for the 200-word abstract is March 31, 2020. Send submissions to Heather Steel at steel@iaao.org.

Because of Mandatory Continuing Legal Education (MCLE) requirements, speakers must submit a completed written paper or

detailed outline by Oct. 1, 2020, which will be reviewed by various state MCLE commissions. Speakers who cannot meet this deadline will not be considered.

A final paper will be provided to all attendees in a bound spiral notebook at the seminar as well as included in the online proceeding.

PowerPoint slides cannot be accepted for the MCLE review process; however, PowerPoint slides are welcomed at the seminar itself.

For more information, contact the Legal Task Force Chair, Bobby Lee, Esq., AAS (rtlee.law@comcast.net) or the Legal Task Force IAAO staff liaison, Heather Steel (steel@iaao.org).

The Apendium: Knowledge Area 2

IAAO undertook a major initiative to capture and articulate a Body of Knowledge (BoK), a compilation of information, named *The Apendium*, that provides, in one place, a description of the expertise required to effectively work within the assessment profession.

The Apendium was developed by a team of subject matter experts handpicked by the IAAO Board of Directors, drawing on an average of 30+ years of assessment experience and incorporating input from a survey of IAAO members.

The IAAO *Apendium* enables more efficient and effective structuring of targeted educational programs and customized certification programs and provide a foundation for planning and coordinating other programs for the IAAO membership.

The Apendium is available at amazon.com, and each month Fair+Equitable will publish a small preview of each area.

This month, Knowledge Area 2:

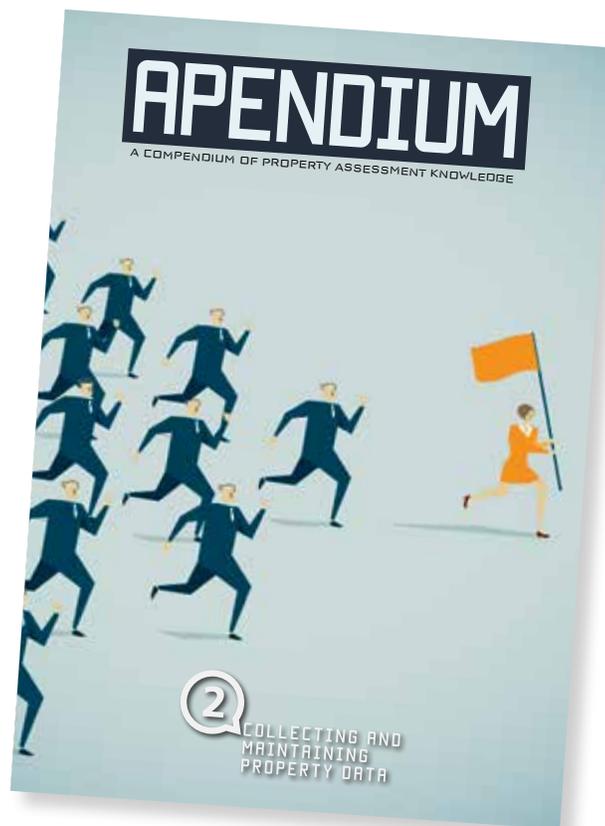
Knowledge Area 2: Collecting and Maintaining Property Data

It is helpful for any enterprise to occasionally stop and ask why we are doing what we are doing, with the intention of discarding the irrelevant and highlighting the important.

IAAO has done an excellent job over the years of providing education programs as they were needed and recognizing the achievements of its members with a vague notion of how those two functions interacted.

It took a group of highly dedicated subject matter experts to volunteer their time and knowledge to define that interaction.

They explored every facet of what it



takes to be an assessor by answering the “why” question in eight general knowledge areas. These have been compiled into a living document for IAAO called the APENDIUM: A Compendium of Property Assessment Knowledge Body of Knowledge (BOK).

The Apendium: A Compendium of Property Assessment Knowledge contains eight Knowledge Areas:

■ Knowledge Area 1: Working with the Legal Framework

This Knowledge Area includes skills related to the legal basis for assessment and valuation, reassessment and reappraisal cycles, property tax base, exemptions, and taxation.

■ Knowledge Area 2: Collecting and Maintaining Property Data

This Knowledge Area includes skills related to managing information

necessary to the valuation of property, including ownership, transfers, identification and description, and related data management.

■ Knowledge Area 3: Developing and Managing Cadastral Data

This Knowledge Area identifies the skills required to effectively develop, manage, implement, and administer a robust Cadastral System, both digital and printed versions.

■ Knowledge Area 4: Appraising Property

This area includes skills related to discovering property, developing and reporting

property value, mass-appraisal and single-property appraisal, using the three approaches to value, land valuation, and value reconciliation, while considering specific property types.

■ Knowledge Area 5: Leading and Managing the Assessment Office

This Knowledge Area is concerned with assessment administration and includes skills related to leadership and management such as planning, organizing, directing, and controlling.

■ Knowledge Area 6: Managing Complaints and Appeals

This Knowledge Area is concerned with inquiries, complaints, and valuation/assessment appeals.

■ Knowledge Area 7: Managing Public Relations and Communications

This Knowledge Area focuses on communicating with the public, government stakeholders, and the media.

■ Knowledge Area 8: Oversight and Compliance Review

This Knowledge Area deals with the skills necessary for audit, oversight, and compliance reviews at a macro level (i.e., state/province/national).



NACo legislative brief: FY 2020 federal spending for counties

Nearly three months after the start of fiscal year 2020, Congressional leaders were able to reach an agreement on a two-part spending deal that will fund the federal government through Sept. 30, 2020.

President Trump signed the two packages totaling more than \$1.4 trillion into law in December, averting a government shutdown and bringing an end to several months of short-term funding extensions and disagreements over spending levels and policy riders.

The overall \$1.37 trillion funding in the spending bills — a combination of \$738 billion in defense funding and \$632 billion for non-defense departments — represents the highest level of appropriations funding for the federal government since FY 2011.

In total, the spending agreement provides \$49 billion in extra funding spread across the federal government over the next nine months.

Counties and the FY 2020 spending deal

The FY 2020 spending deal includes several key items of importance for county governments. Several of these items include:

- Full funding for the Payments in Lieu of Taxes program and a two-year reauthorization of the Secure Rural Schools program
- The full repeal of the 40-percent “Cadillac Tax”



- \$425 million in new election security funding
- \$5 billion in new funding for disaster relief
- \$1.5 billion for local opioid response efforts
- National Flood Insurance Program (NFIP) extended until September 2020
- \$640-million investment in expansion of rural broadband services
- Extends Medicaid Disproportionate Share Hospital (DSH) payments through May 22, 2020
- Increased investments in CDBG, the HOME program and the Economic Development Administration
- Legislative fix for counties implementing child welfare reforms through Family First Transition Act

How did we get here?

In August 2019, Congress passed and the president signed a \$2.7 trillion budget agreement that raised federal spending caps for both FY 2020 and FY 2021 by nearly \$320 billion over the next two years, with new allowances split between

defense spending and non-defense discretionary dollars.

For FY 2020, the budget deal allowed lawmakers an extra \$50 billion in discretionary spending limits, paving a path for significant increases to key county-priority federal programs.

In addition to raising budget caps, the deal lifts the nation’s debt limit for two years, setting up the next deadline in 2021. Since the budget agreement was signed into law, Congress has passed multiple continuing resolutions (CRs) over the last three months to avoid a government shutdown.

Significant tax and policy changes were included in the legislation of note for counties.

The spending deal also includes a suite of tax provisions known as “tax extenders” because they delay the expiration of dozens of tax benefits.

Under the legislation, the majority of these receive an extension through 2020, except for tax credits for biodiesel and rail lines, which are now delayed until 2022.

Additionally, the bill repeals certain taxes created under the Affordable Care Act, rescinds some provisions from the Tax Cuts and Jobs Act, and offers tax breaks to victims of natural disasters.

The total estimated cost of the suite of tax provisions is roughly \$426 billion, with the repeal of three Affordable Care Act taxes accounting for \$373.3 billion.

— *The National Association of Counties*

COMMERCIAL REAL ESTATE APPRAISER ANALYST I

ORANGE COUNTY, FLORIDA, PROPERTY APPRAISER'S OFFICE

This position involves the valuation of commercial real estate for ad valorem purposes through the application of standard appraisal techniques, including the sales comparison, income and cost approaches. Work is performed under the supervision of the Commercial Real Estate Assessment Supervisor and/or Manager. Position is also under the oversight of the Chief Operating Officer and guidance of the Property Appraiser.

DUTIES AND RESPONSIBILITIES

- Participate in the collection, analysis and review of commercial property data in Orange County, Florida.
- Analyze and reconstruct income and expense statements upon adherence to confidentiality and nondisclosure obligations.
- Inspect, review and reconcile property sales in compliance with state of Florida standards, as measured by the sales ratio analysis of the tax roll.
- Perform commercial real estate research including comparable sales data, comparable income and expense data, as well as market trends and market derived overall capitalization rates data.
- Develop and perform necessary mass income updates into the computer assisted mass appraisal system and verify the accuracy and validity of resulting changes to value.
- Review commercial properties with owners or their representatives; make value adjustments, when warranted, and justify the changes.
- Prepare parcel splits and combinations within their assigned property types with correctness with respect to technical and valuation aspects.
- Responds to citizen and other inquiries timely and accurately while communicating the position of the Property Appraiser in a positive, uniform and

consistent manner.

- Prepare Property Appraiser Office VAB (Value Adjustment Board) evidence packages and appear before the VAB to explain and defend assessments. Assemble supporting appraisal data and appear as an expert witness or give testimony during litigation proceedings.
- May be required to conduct damage assessment in coordination with federal and state emergency management offices during the aftermath of local disasters such as hurricanes or tornadoes. Contingencies such as these may require after-hours or weekend duty.
- Performs other duties as assigned. Duties, responsibilities and activities may change at any time with or without notice.

REQUIREMENTS

- Master's degree preferred OR bachelor's degree from four-year college or university required in business administration, real estate, finance, accounting, economics and a minimum of one (1) year of relevant experience.
- The professional designation of Certified Florida Evaluator (CFE) is required OR must be obtained within a three-year period, given course availability. The employee is eligible to begin the CFE designation process following successful completion of the six-month introductory period, and will be eligible for CFE incentive pay upon successful completion of the program.
- May be required to become a Certified Emergency Responder for emergency Damage Assessment purposes. May be required to staff the Emergency Operations Center (EOC) or Field Operations Center (FOC) during emergency situations.
- Ability to use initiative, to think independently, and exercise sound judgment.
- Ability to prioritize work, maintain organized records and prepare reports.
- Ability to read and interpret maps, blueprints, plats and aerial photos.
- Ability to apply computer applications and software. Proficiency in Word, Excel and Outlook.
- Knowledge and ability to clearly commu-

nicate, in writing and orally, concepts related to the valuation of commercial real estate.

- Geographical competency of the real estate market in the Orlando Metropolitan Statistical Area (MSA) including the real estate market within Orange County, FL is preferred.
- Ability to research and interpret terms of sales for qualification.
- Ability to render identifications and technical descriptions concerning structural features, construction methods, and quality of construction.
- Ability to establish and maintain effective working relationships with colleagues, outside agencies, and the general public. Ability to work within a team environment.
- Must have the personality and temperament necessary for working under stress in dealing with the public. Ability to communicate tactfully and courteously with the public.
- Bilingual in English/Spanish preferred; but not required.

NOTE: A Master's degree in real estate may substitute for up to one year of relevant work experience.

SPECIAL PROVISIONS

While employed by the Orange County Property Appraiser (OCPA), must not for gratis or for compensation: engage in any real estate activities such as, but not limited to, buying, selling or acting as a broker for others; appraise property; sell OCPA computerized database information; engage in any outside computer programming or consulting. Employees and members of their household may not own or hold financial interest in an appraisal business.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to stand, walk, sit, stoop, crouch or crawl, use hands and-

fingers to handle, feel or operate objects, tools or controls and reach with hands and arms, talk and hear. Lift and/or move 20 pounds on an occasional basis. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus. Additional physical and/or mental requirements that occur may not be listed above, but are inherent in performing the position's essential functions. When working outside, may be exposed to extremes of weather conditions common to Central Florida. Position will require driving.

SPECIAL WORKING CONDITIONS

All county employees may be called upon to assist other departments in a declared emergency situation (i.e. hurricane).

AT- WILL STATEMENT

Employment at the Orange County Property Appraiser's Office (OCPA) is on an "at-will" basis. It may be terminated at any time, with or without cause by either the employee or employer. It is not guaranteed, contracted or promised for any length of time. No person other than the Orange County Property Appraiser has the authority to alter the at-will status of your employment or to enter into any employment contract with you. OCPA reserves the right to change, amend or revoke rates of pay, terms and conditions of your employment and job offers at any time. I hereby certify that I have reviewed my written job description and I acknowledge that it accurately describes the job I am currently performing for OCPA.

APPLY FOR THIS JOB

<https://protect-us.mimecast.com/s/2G3ACNkky7h0zjVNhmu9nX?domain=ocpafl.org>

BOROUGH ASSESSOR

FAIRBANKS, ALASKA

Under the general direction of the Chief of Staff and with independent duties as set forth in state law, the Borough Assessor is responsible for planning, organizing, and directing an effective and efficient program for the continual assessment of property in the Borough. The Borough Assessor ensures consistent application of State statutes and Borough ordinances relative to the appraisal process and directs functions of the Land Management Division. This is a highly visible position, both internally and externally, functioning with substantial autonomy.

TYPICAL DUTIES

1. Responsible for the overall supervision, direction, and development of department employees, including but not limited to hiring, training, discipline, and employee evaluation.
2. Coordinates and evaluates activities of property appraisers and support personnel engaged in evaluating, reporting, and verifying data and records; ensures statutory deadlines are met when producing assessment rolls.
3. Develops office procedures and records systems designed to produce and maintain property assessment and tax rolls, tax notices, and records.
4. Maintains a comprehensive database of all taxable property within the Borough. Responsible for administering property tax exemption programs as authorized by state law and borough code.
5. Assumes the responsibility for the technical accuracy and internal efficiency of the department's work product.
6. Evaluates existing methods of technical and procedural operations, implements necessary improvements; develops and initiates long and short-term appraisal programs. Formulates, gathers, and analyzes statistical data on real estate and economic conditions to model property market data.
7. Certifies the assessment roll; supervises the investigation and resolution of assessment complaints; reviews

appraisal cases; defends appraisals and represents the department before the Board of Equalization; prepares and delivers testimony in court as needed.

8. Prepares and administers budgets; maintains required records and reports on departmental activities.
9. Supervise the Land Manager whose responsibilities include advising the borough administration and assembly on technical aspects of land management. Oversees the management of borough owned lands, nomination, and sales programs. Provide long range planning of land.
10. Represent the Borough at meetings and hearings as appropriate. Ability to meet at various locations on short notice and on evenings and weekends.
11. Develop and administer annual operating budgets.
12. Formulate and implement department policy, programs, and procedures.

MINIMUM QUALIFICATIONS

1. Minimum of five (5) years of progressively responsible real estate appraisal work experience.
2. Bachelor's degree in real estate, business administration, economics, or related field preferred.
3. Two (2) years' experience as an administrative manager in a supervisory capacity or responsible supervisory background; management experience in a collective bargaining context preferred.
4. Considerable knowledge of the principles, methods, and techniques of real property appraisal, including mass appraisal. Prefer knowledge with land development and sales.
5. Knowledge of laws, rules, and regulations governing real property appraisal and assessment in Alaska.
6. Possession of a professional certification with the International Association of Assessing Officers (CAE or RES), the Appraisal Institute (SRPA or SREA, or an Alaska Certified Assessor/Appraiser (ACAA) designation.
7. Ability to plan, implement, and evaluate programs, policies, and procedures.
8. Demonstrated ability to clearly and

concisely prepare and publicly present formal oral and written reports and technical studies. Demonstrated ability to establish and maintain effective working relationships with management, coworkers, federal and state officials, and public and private groups. Ability to deal effectively and courteously with complaints.

9. Ability to communicate assessment policies and practices to the public.
10. Demonstrated ability to operate a personal computer for a variety of computer programs (MS Word & Excel required). Experience working with an electronic Assisted Mass Appraisal System and record management systems for property.
11. Ability to exercise authority and instill confidence in managing programs subject to high scrutiny.
12. Must have and be able to maintain a valid driver's license. Must meet insurance standards and maintain insurability under the Borough's insurance program. If personal automobile is used for Borough business, proof of automobile insurance at statutory limits must be provided. (A CURRENT COPY OF DRIVING RECORD WILL BE REQUIRED AT TIME OF INTERVIEW.)
13. This position requires a criminal background investigation and a credit history background check.

JOB CONTACTS

The general public, federal, state, and local agency representatives, elected and appointed officials, all department personnel and other borough department personnel, consultants, contractors, private and public interest groups.

WORK ENVIRONMENT

General office where conditions are pleasant, good and clean. Conditions where accidents/hazards are negligible; requires short periods of light lifting, pushing or pulling (1-26 lbs.).

APPLICATION PROCEDURE

APPLY ONLINE

Individuals interested in applying for this position must submit a completed online application on or before the closing date and time as specified in the Job Posting.

Online applications can be located at www.fnsb.us then click on the "JOBS" tab.

For additional information please call (907) 459-1202 or the Borough Direct Job Line at (907) 459-1206.

The Borough complies with the Americans with Disabilities Act (ADA). If you need an accommodation to participate in the application/interview/selection process, contact the Human Resources Office at (907) 459-1202 or the EEO office. The EEO Compliance Officer can be contacted at (907) 459-1309.

Job contact person: Nikki Garcia
ngarcia@fnsb.us

AN EQUAL OPPORTUNITY EMPLOYER

COUNTY ASSESSOR

ROWAN COUNTY, SALISBURY, NORTH CAROLINA

JOB DESCRIPTION

Located in the heart of North Carolina's Piedmont, Rowan County is attractively and conveniently nestled between the state's largest city and its Capitol.

Rowan County is made up of more than 20 departments and nearly 1,250 employees that are committed to providing a wealth of services to county residents and businesses.

The County is accepting applications for the position of County Assessor which involves highly responsible supervisory work in property tax listing, assessing, billing, and revaluation.

This position plans, programs, supervises, monitors, and controls the listing and assessment of property and the billing of property taxes; hires and supervises departmental personnel; evaluates job performance and completes periodic performance appraisals; maintains an ongoing revaluation of all real property within a predefined schedule; supervises field visits involving new construction, appeals, personal listings, and general reviews; makes decisions regarding changes or makes notation of disputes and refers them to the Board of Equalization; coordinates the work of the office with contract appraisal work involved in reevaluation; conducts audits to ensure correctness of exemp-

tions, deferments, farm use, etc.; prepares the annual budget request; controls approved budgetary expenditures; serves as Secretary to the Board of Equalization and Review; and provides the Board with information and implements the Board's decisions.

JOB REQUIREMENTS

Minimum requirements per NCGS 105-294: be at least 21 years of age at date of appointment; hold a high school diploma or GED, or in the alternative, have five years assessor-related experience.

Within 2 years of appointment, must be certified by the North Carolina Department of Revenue certification requirements for assessors.

The County also requires completion of the IAAO professional designation program "CAE" within the second term of office.

Preferred qualifications include a Bachelor's Degree from an accredited college or university in Public Administration, Business Administration, Computer Science or related field and five years of experience in the appraisal field.

Salary Range: \$73,635 - \$117,817 (commensurate with experience) and excellent benefits package available.

Apply online at www.rowancountync.gov/jobs. Individuals with disabilities may request application accommodations by calling HR at (704) 216-8101.

The County administers pre-employment drug tests and criminal background checks for all positions.

Some positions may require a physical exam, credit check, and/or a driving history check depending upon the position.

Rowan County is an Equal Opportunity Employer.

APPLY FOR THIS JOB

<https://www.rowancountync.gov/jobs>

New Designees

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



FREDERICK HILL, RES, AAS, Residential Real Estate Analyst, Orange County, Florida, Property Appraiser's Office, earned the IAAO Assessment Administration Specialist professional designation. Mr. Hill

has been in the profession for 11 years and in his current position and with the Orange County Property Appraiser's Office for more than four years. He has a Bachelor of Science in business administration from the University of Central Florida. He also holds his Florida Certified Residential Appraisal License and is a member of the IAAO Florida Chapter.



ALICE M. RYCHENER, AAS, Real Estate Administration Specialist, Fulton County, Ohio, Auditor's Office, earned the IAAO Assessment Administration Specialist professional designation. Mrs. Rychener has been in

the profession and in her current position with the Fulton County Ohio Auditor's Office for eight years. She has a Bachelor of Arts with a major in communications and a concentration in public relations with a minor in marketing from the University of Toledo. She has been a member of IAAO since 2016.



RONALD L. SULLIVAN SR., RES, AAS, Manager, Residential Real Estate Assessment, Orange County, Florida, Property Appraiser's Office, earned the IAAO Assessment Administration

Specialist professional designation. Mr. Sullivan has been in the profession for 30

years with the Orange County Property Appraiser's Office and in his current position for three years. He has a B.S. from Florida State University in real estate appraisal, is a 31-year Army veteran (retired), and has been a member of the Enlisted Association of the National Guard of the United States for 25 years. He has been a member of the IAAO Florida Chapter since 2014.

CMS

CADASTRAL MAPPING SPECIALIST



PAULA LADNER, CMS, Tax Assessor, Harrison County, Mississippi, earned the IAAO Cadastral Mapping Specialist professional designation. Ms. Ladner has been in the profession for 35 years and with

Harrison County for 32 years. For the past 14 years, she was the Chief Administrative Officer and recently became the Tax Assessor. She's a Mississippi Assessment Evaluator and a Certified Appraiser. She is a past Secretary of the Mississippi Chapter of IAAO and its treasurer.

RES

RESIDENTIAL EVALUATION SPECIALIST



ROLANDO ALVAREZ, RES, Condo Appraiser III, Palm Beach County Property Appraiser's Office, Florida, has earned the IAAO Residential Evaluation Specialist professional designation. Mr. Alvarez has been in

the profession 15 years and with the Palm Beach County Property Appraiser's Office in his current position for over four years. He holds a Bachelor of Science in finance from Florida International University. He is also a Certified Florida Evaluator.



ARTHUR DALE KISSEL, RES, Senior Appraiser, Palm Beach County, Florida, Property Appraiser's Office, earned the IAAO Residential Evaluation Specialist professional designation. Mr.

Kissel has been in the profession for 24 years, in his current position one month, and with the Palm Beach County Property Appraiser's Office for four years. He's a Certified Florida Evaluator and holds a Bachelor of Business Administration with a major in real estate from Florida Atlantic University.

MATTHEW R. LILLY, RES, Residential Appraiser, Palm Beach County, Florida, Property Appraiser's Office, earned the IAAO Residential Evaluation Specialist professional designation. Mr. Lilly has been in the profession for 17 years and in his current position with the Palm Beach County Property Appraiser's for six years. He is a Florida State Certified Residential Appraiser since 2014 and is a member of the Florida Chapter of IAAO.



DANIELA MUTULIGA, RES, Residential Appraiser III, Palm Beach County, Florida, Property Appraiser's Office, earned the IAAO Residential Evaluation Specialist professional designation. Mrs.

Mutuliga has been in the profession and in her current position with the Palm Beach County Property Appraiser's Office for six years. She is a Certified Florida Evaluator and holds a bachelor's degree in law and administration from Dimitrie Cantemir Christian University in Bucharest, Romania.



EVENTS

- **GIS/Valuation Technologies Seminar**
March 23-26, 2020
Louisville, Kentucky
- **Emerging Leadership Summit**
April 2-3, 2020
Chicago
- **International Research Symposium**
May 13-15, 2020
Copenhagen
- **Preparation and Trial of the Property Tax Appeal Seminar**
June 18-19
Des Moines, Iowa
- **2020 IAAO Annual Conference**
Aug. 30-Sept. 2, 2020
Denver
- **Annual Legal Seminar**
Dec. 2-4
Austin, Texas
- **2021 IAAO Annual Conference**
Aug. 29-Sept. 1, 2021
Chicago
- **2022 IAAO Annual Conference**
Aug. 28-31, 2022
Boston



Specifically developed for mass appraisal
Engineered for precision and accuracy
Available for most CAMA software
Assistance for CAMA software vendors
License fees that fit budget constraints

jwayne.moore@gmail.com | mooreprecisioncost.com | (937) 408-7342

41st Annual
IAAO LEGAL SEMINAR
SAVE THE DATE
DECEMBER 3-4, 2020
Austin, Texas





THRIVING IN A DISRUPTIVE TECH ERA

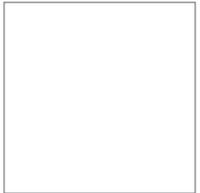
GIS/VALUATION

TECHNOLOGIES CONFERENCE • Formerly GIS/CAMA

MARCH 23-26, 2020
LOUISVILLE, KENTUCKY

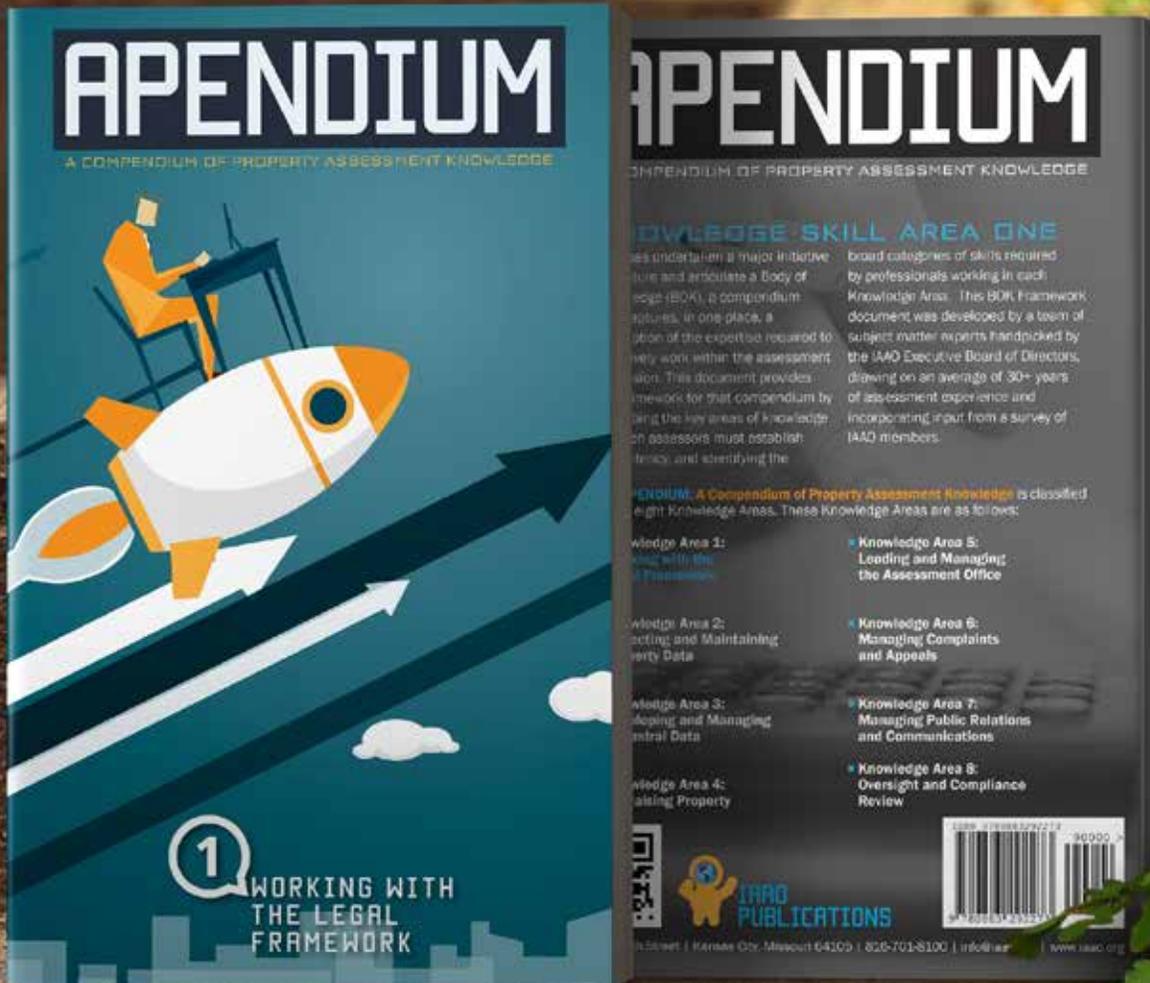


International Association
of Assessing Officers
314 w. 10th St.
Kansas City, Missouri 64105-1616



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. www.iaao.org/apendum



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ON AMAZON.COM

