

FAIR + EQUITABLE

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



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INTERNATIONAL ASSOCIATION of ASSESSING OFFICERS

Valuing the World

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I became involved with IAAO because I wanted to give something back to the organization that helped my career advance over the years, and I hope that by the end of 2020 my service to the IAAO as President will have met that goal.

AMY RASMUSSEN

IAAO President

With a significant number of retirements taking place in the industry, we must ensure that not only those just joining our ranks, but also those who are moving up the ranks, have the education and training necessary to meet their needs and those of their local jurisdictions.

To my fellow IAAO members: It is with great pleasure that I assume the Presidency of the International Association of Assessing Officers!

Thank you, again, for entrusting me with this privilege. I became involved with IAAO because I wanted to give something back to the organization that helped my career advance over the years, and I hope that by the end of 2020 my service to the IAAO as President will have met that goal.

My first IAAO assignment was to the Designation Structure Task Force in 2007. Through that involvement and my experiences as a student, instructor, professional designation advisor, and chair of the Professional Development Committee, I have seen first-hand the important part our programs play in the education of our members,

and this is an area I intend to focus on over the next year.

With a significant number of retirements taking place in the industry, we must ensure that not only those joining our ranks, but also those who are moving up the ranks, have the education and training necessary to meet their needs and those of their local jurisdictions.

In response to the requests of our members, IAAO is expanding the platforms through which we provide our educational offerings, with the goal being to allow more members to participate. IAAO will add several online courses in 2020, and we are also incorporating our Body of Knowledge series of books, called the Apendium, in our educational materials, and our standards.

In addition to our courses, we have several

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important educational events set for the next few months.

In March, URISA and IAAO will launch the rebranded GIS/Valuation Technologies Conference in Louisville, Kentucky, followed closely in April by the second IAAO Emerging Leadership Summit in Chicago, and the International Research Symposium in Copenhagen, Denmark in May.

I am looking forward to my hometown of Des Moines, Iowa, hosting the IAAO Preparation and Trial of the Property Tax Appeal Seminar in June.

The Prep & Trial Seminar, and our annual Legal Seminar (featured in an article in this issue), are excellent events for anyone looking to increase knowledge on legal issues facing the industry and get the most out of your valuable resources of time and money.

Also, this month's issue contains an article on efforts by communities in "hot markets" to deal with housing shortages. When cities become desirable, housing costs increase and in many cases, there is a limited supply of affordable housing.

As a result, there is a growing movement away from larger homes to more dense housing stock. Cities are working to change policies on what is allowed regarding the scale or density of housing, resulting in

smaller housing units.

One of the cities working on changing its housing approach is Boulder, Colorado, outside of Denver, host of the 2020 IAAO Annual Conference. Boulder has called its approach "gentle infill."

As assessors, it is important for us to be aware of the trends in housing developments, and IAAO works to keep members up-to-date on changes in the market.

One way we can do this is through our IAAO webinar series. In this issue, we outline many of the upcoming topics for 2020. Our webinars have grown in popularity over the past few years, and we continue to work to make them interesting and informative.

As you can see, IAAO offers important educational courses, programs, and events, and I hope you will consider taking advantage of them. I know the many events I've attended have played a very important role in my career.

As I said in my swearing-in speech in September, if you want to go fast, go alone. If you want to go far, go together.

I am excited and honored to represent you as President in 2020, and I look forward to where we will take IAAO TOGETHER!

— Amy Rasmussen

... I have seen first-hand the important part our programs play in the education of our members, and this is an area I intend to focus on over the next year.

National + International Press

COMPILED BY KEITH ROBISON



MINNESOTA

In cabin country, rental property could get new tax treatment

Letters sent to some Minnesota cabin and vacation property owners pose questions that could carry significant tax ramifications, possibly moving their land into a costlier commercial classification.

The issue is this: Are the properties being used as personal retreats or more to generate income by using them as short-term rentals?

The answers will be used to assign a primary use. And that matters because different classifications of properties carry different tax rates.

The reevaluation, triggered in part by a May memo from the state Department of Revenue, has stirred up concern in lake country and already led to calls for state lawmakers to get involved.

Property owners are asked to inventory the number of days they stay at their property and the number of days other people rent it.

While property values affect the specific rates someone pays, seasonal recreational taxes are typically lower than commercial, sometimes considerably.

“I think this is a big, big deal. I’m very concerned,” said Mike Larson, who runs Cascade Vacation Rentals, a company that manages about 170 properties owned by other people in the North Shore region.

Larson has begun preparing his owner clients for possible sticker shock. He’s worried that some might just sell or pull out of the rental pool.

“In some instances, the taxes on these properties could triple,” Larson wrote in his letter to clients.

Cook County Assessor Robert Thompson said the letters went to owners of properties advertised as short-term rentals.

“If it’s rented more than it’s used personally, it’s going to be classified commercial,” Thompson said. “That is following the Department of Revenue’s guidance.”

In May, the state tax agency advised assessors on ways to classify properties

deemed short-term rentals — those that are rented for fewer than 30 consecutive days.

The guidance was a response to queries the department has gotten amid the boom of lodging services like VRBO, Airbnb, and similar outfits.

Revenue Commissioner Cynthia Bauerly said the memo wasn’t a directive, but was meant to provide consistency across the state. However, Bauerly stresses that local assessors are the ones who classify individual parcels for property tax purposes.

“Our broad understanding is that they are gathering the information they think they need,” she said. “I think they recognize that once a property turns to income-producing, that it doesn’t quite fit the seasonal recreational classification that it once did.”

Statewide, there are about 111,000 parcels valued at \$10,000 or more that are classified as seasonal recreational. Bauerly figures a small fraction face classification changes but acknowledges it’s too soon to say for sure.

— Brian Bakst | MPR News

GREAT BRITAIN

New industry-wide process launched for valuation of high-rise buildings

Three trade bodies have agreed on a new industry-wide valuation process that will help people buy and sell homes and remortgage in buildings above six stories.

The new process is the result of collaboration between the Royal Institution of Chartered Surveyors (RICS), the Building Societies Association (BSA), and UK Finance.

It is to be used by valuers, lenders, building owners, and fire safety experts in the valuation of high-rise properties.

Owners of these buildings are also being encouraged to proactively pursue independent testing of external wall materials to safely speed up the process for buyers, and sellers.

The new External Wall Fire Review process will require a fire safety assessment to be conducted by a suitably qualified and competent professional delivering assurance for lenders, valuers, residents, buyers and sellers.

This review has been developed through extensive consultation with a wide range of stakeholders including fire engineers, lenders, valuers, and other cross industry representatives. Only one assessment will be needed for each building, and this will be valid for five years.

Charlie Blagbrough, BSA policy manager, said, "This new industry process is the result of substantial consultation across the housing industry and government.

"It takes into account the range of external wall materials that are in use on apartment buildings and will now be used industry-wide. Ensuring the safety and security of those selling, purchasing, and living in high-rise homes remains paramount.

"However, we expect that this new process will instill confidence to enable surveyors to value, lenders to lend, and ultimately keep the high-rise property market flowing."

— Joanne Atkin | mortgagefinancegazette.com

CALIFORNIA

A land rush in Paradise? Investors gobble up 'bargain' properties in wake of Camp Fire

When California's Camp Fire swept through Paradise last year, Shaun Seidenglanz saw opportunity amid the devastation.

The Butte Valley businessman bought eight residential lots in Paradise for a "fire sale" price of about \$30,000 each.

In most cases, the sellers had been burned out and moved away with no intention of returning.

He plans to install prefab houses, help rebuild the town, and make some money.

It's risky, though.

Paradise, site of the worst wildfires in California history, is rebuilding slowly. But it's also something of a ghost town.

It's been one year since the Camp Fire roared across this ridge, killing 85 people and destroying 90 percent of the houses in Paradise.

Town leaders are pushing to rebuild, but they have acknowledged they expect only about a quarter of the previous 27,000 residents to return in the coming decade or so.

A few thousand people live there in homes that weren't burned, and another 510 property owners had pulled permits to rebuild as of the fire's one-year anniversary.

But there is another trend on the hill: A number of burned-out property owners are selling, often at low prices.

As of mid-November, 628 properties had sold since the fire, according to county data, and another 500 property owners had their parcels up for sale, according to real estate agents' estimates.

Who's buying? Some are neighbors who want to stay and are buying adjacent parcels to increase their lot sizes. Some are contractors and investors like Seidenglanz who see an opportunity to rebuild and rent or sell.

And some are outside investors who are taking a chance on cheap real estate.

Lots in Paradise that would have been

worth \$60,000 without a house before the fire are now selling for less than \$30,000.

One year after the fire, the shock of the fire is still real on the ridge. The state just finished a year-long, multi-billion-dollar process of cleaning fire debris from more than 11,000 home sites, leaving each of them clean and empty.

Now, property owners face the question: Rebuild, sell, or wait?

Potential buyers face their own questions. Will land values increase? How hard is it to rebuild on the ridge?

Post-fire issues persist.

The drinking water system is only running after the discovery earlier this year of chemical contaminants in the system.

And government officials say that as many as a half-million trees, many on private property, will need to be felled for safety reasons at a substantial cost. Septic systems will need to be rebuilt on some properties.

"It's a frontier town up here now," says property appraiser Brent Foster, a Butte County employee and longtime Paradise resident.

Immediately after the fire, Butte County Tax Assessor Diane Brown eased the burden of the carrying costs for property owners by taking the value of the burned structures off the tax rolls. Her office later lowered assessments on the underlying property.

Seidenglanz, who bought eight properties, said he's hoping the simplicity of the prefab homes and his local knowledge will help with what has been a difficult permitting process for rebuilding.

He's visited City Hall and said, "I've heard some horror stories, but I've also seen them expediting things. It depends on how well prepared your contractor is."

County assessor Diane Brown says she senses that many people are not yet emotionally ready to make the decision to sell or to rebuild.

"It's still early in this disaster," she said. "People are still shell-shocked."

— Tony Bizjak | fresnobee.com

BY SANDRA PATTERSON



California sees first dark-store challenge

A national big-box retailer is testing the dark-store theory in its California appeals, and the strategy is not meeting with much success.

In the first case filed, the Sacramento County Assessment Appeals Board found that the two stores in the appeal were appropriately valued as they existed on the assessment date, which was occupied, rather than in the hypothetical state as vacant.

The board further rejected the theory that store leases with creditworthy big-box retailers include an intangible asset component that must be deducted from the value of the property. Intangible assets are not taxable in California.

The board also discounted the taxpayer's use of comparables with deed restrictions. The board said they should be given little weight because they provide "a distorted notion of value."

In another case, filed in Placer County, the local appeals board found that the

assessor's cost approach best represented the value of the three properties. Although this determination rendered the dark-store and intangible-asset arguments moot, the board did state that the theories would not be applicable in a sales comparison or an income approach valuation.

All five properties in the appeals were first-generation big-box retail stores built and occupied by a national chain.

California's *Assessors' Handbook* states that properties must be valued as an "unrestricted fee simple estate, unencumbered by leases or liens, based on the highest and best use of the property." The handbook also provides that for properties with a lease, the lease should be valued at market levels, not discarded. If the lease's rents are above or below the current market, the handbook instructs that adjustments should be made to the sale prices.

For the income approach, the hand-

book permits owner-occupied properties to be valued as though they were leased to a tenant at a market rate.

As in other dark-store appeals, the retailer argued that a valuation standard of unencumbered fee simple interest precludes consideration of an existing lease. Therefore, the store must be valued as though vacant but available for lease by the buyer.

In further support of this position, the taxpayer claimed that unlike other retailers, it never sells its stores to investors and occupies the premises as a tenant. That means any store it sells will be empty once the transaction is completed.

The Sacramento County assessor argued that state rules permit valuation of the properties at their highest and best use if that use is expected to continue. The highest and best use of the properties on the assessment date was first-generation big-box retail. On

that day, both stores were operating as big-box retailers as they had since the buildings were built almost a decade before.

To value all big-box stores uniformly, the assessor assumes they are leased whether they are owner- or tenant-occupied.

The board supported the assessor's approach.

The taxpayer's stores are essentially the same land use, building type, and occupancy as other big-box stores. The ownership structure doesn't change that, the board said.

Rather than mandating a building be valued as vacant, the fee simple unencumbered language indicates that the lease used for valuation purposes must reflect market rates even if the lease in place is above or below market, the board said. This approach is expressly recognized in the *Assessors' Handbook*.

To adopt the taxpayer's interpretation also would mean that multitenant office buildings and industrial properties would need to be valued as though vacant, even if they were fully leased and occupied. The *Handbook* doesn't make any distinctions between the treatment of different property types encumbered by a lease, the board said.

For the reduction for intangible asset value, the taxpayer claimed that a lease to a creditworthy, national tenant provided unique value to the property that couldn't be obtained in a lease to a local business.

According to studies cited by the taxpayer, investors are willing to pay \$50 more per square foot for a building leased to an investment-grade tenant because it offers the prospect of higher rents and a long-term income stream. This difference is an attribute of the tenant and not the real estate, the taxpayer contended.

Such properties also attract well-funded institutional investors, such as pension funds and real estate investment trusts (REITs), the taxpayer said. These investors consider big-box properties financial investments rather than real estate acquisitions.

The assessor countered that the beneficiary of a favorable lease to an investment-grade tenant is the property owner and not the business enterprise occupying the property. This distinction argues against an intangible asset component in the lease.

The board said that it doesn't matter that higher prices are paid for big-box stores leased to financially stable com-

panies because these sales represent the market. Therefore, a lease to an investment-grade tenant doesn't provide any unique value that would qualify as an intangible asset, the board said.

Further, owning a leased big-box store may be touted to investors as the equivalent of buying high-quality corporate bonds, the board said, but in the end, a big-box store is still a real estate purchase.

The board found problematic the taxpayer's use of comparables with deed restrictions. There is no way of knowing, the board said, what other buyers may have been interested in an unrestricted property or what they might have been willing to pay. The taxpayer's 5 percent adjustment does not adequately account for this effect, the board said.

The board also noted that at the same time the retailer was arguing that its buildings could not be valued with the encumbrance of a lease, it chose comparables with deed restrictions, which is another type of encumbrance.

(In re: Appeal of Walmart Stores Inc. and Sam's Real Estate Business Trust, Sacramento County Assessment Appeals Board, Appeal Numbers 15-10197 and 15-10199, November 21, 2019; In the Matter of the Application of Walmart Stores Inc., Placer County Assessment Appeals Board, Appeal Numbers A2016-0336, A2016-0349, and A2016-0350, October 21, 2019)

Jailed homeowner still qualifies as owner-occupant

An inmate in a Pennsylvania jail still qualified as the owner-occupant of his property despite his incarceration, a state appellate court ruled.

A temporary inability to physically occupy a residence does not strip a homeowner of the owner-occupant status, the court said.

The issue was one of first impression for the Pennsylvania courts.

As an owner-occupant, the homeowner was entitled by law to receive notification by personal service that his residence was about to be sold for back taxes.

The county said it didn't notify him because his tax bills were sent to a different location. Rather than another residence, the address turned out to be a



post office box.

The county claimed that it still wasn't required to provide a personal notification to the homeowner because he was in jail and not physically present at the

property.

To follow the county's logic, the court said, anyone who was in the hospital would not be eligible to receive personal notice. Many Pennsylvania retirees travel south for the winter. Should they be denied the personal notice of an impending tax sale because they were away during the notification period, the court asked.

The law was meant to give extra protection to owner-occupants so they would not be put out of their homes by a tax sale, the court said.

The county was required to personally notify the homeowner of the impending tax sale before they could sell his property.

(In Re: Appeal of Hansford, Pennsylvania Commonwealth Court, No. 1426 C.D. 2018, October 1, 2019)



Coit Tower rises above the Signal Hill neighborhood in San Francisco

'GENTLE INFILL'

Boomtowns like San Francisco, Boulder, and Portland, Oregon, are making room for skinny houses, granny flats, and other affordable housing

BY KATHLEEN McCORMICK

News stories routinely feature “hot market” U.S. cities with astronomical housing prices that end up displacing residents with moderate or low incomes.

San Francisco’s epic housing battles have for years pitted longtime residents against newer tech workers.

In Portland, Oregon, the city council extended the state of emergency it declared in 2015 to address the local affordable housing crisis.

In Denver, Mayor Michael Hancock pledged \$150 million for affordable housing in the next decade.

And in Boulder, Colorado, public officials seek to add a host of housing options through an approach

they call “gentle infill.”

“Hot markets exist for many reasons, but in Portland, San Francisco, Boulder, and other cities, housing issues are clearly a result of strong economic development,” says Peter Pollock, FAICP, manager of Western programs for the Lincoln Institute of Land Policy.

In these places, a jobs/housing imbalance leads to inadequate shelter options.

The “gentle” or “sensitive” infill approach is about “trying to find ways to make infill compatible with surroundings to achieve urban design goals and enable production of more housing,” he says.

The term also “puts a positive spin on something that may not be universally accepted” — namely,

density — “and suggests that we can do a better job.”

While half of all households nationwide are spending more than 30 percent of their income on housing, many residents in hot-market cities are spending more than 50 percent and being forced to leave.

Housing activists, such as those at the annual U.S. YIMBY (“Yes in my backyard”) gathering, are challenging city planners and elected officials to create more diverse infill options to house people, stem displacement, make better transit connections, and create more environmentally sustainable communities.

How did we get here?

Desirable cities are growing rapidly because they’re attracting millennials and cultural creatives for job opportunities and lifestyle amenities, and the newcomers have gravitated in numbers that far exceed places to live.

The tech industry, with its influxes of well-paid workers, is often blamed for driving up housing costs and causing displacement. But other factors are in play.

Many cities built little if any housing during the Great Recession. Mortgage credit is tighter. Construction costs are escalating. New housing is priced at market rates that drive up the cost for existing homes.

Zoning that favors single-family detached houses or luxury apartments has led to expensive housing monocultures.

What’s being viewed as a crisis in many cities is the loss of housing not only for lower-income residents but also for workforce and middle-income residents — teachers,



nurses, firefighters, small business owners, young professionals, young families, and others who typically provide a foundation for communities.

Restoring the “Missing Middle”

The good news is that cities across the United States are working on solutions. Communities are overturning policies that prohibit housing or place tight restrictions on where and how it can be built, to allow for more diverse and affordable places to live.

Many urban planners and public officials are focused on developing housing types that restore the “missing middle,” to shelter moderate, and middle-income households.

The missing middle, a concept that grew out of new urbanism, includes rowhouses, duplexes, apartment courts, and other small to midsize housing designed at a scale and density compatible with

single-family residential neighborhoods.

Since the 1940s, this type of development has been limited by regulatory constraints, the shift to car-dependent development, and incentives for single-family home ownership. Three- or four-story buildings at densities of 16 to 35 dwelling units per acre used to be a standard part of the mix in urban neighborhoods.

Many urban planners say this scale and density of housing is needed again to offer diversity, affordability, and walkable access to services and transit.

Cities are using a variety of additional approaches to inject more moderately priced housing into residential neighborhoods, from shrinking or subdividing lots to adding accessory dwelling units (ADUs) to expanding legal occupancy in homes. Some of these gentle infill approaches are showing great potential or in fact adding needed

The “gentle” or “sensitive” infill approach is about “trying to find ways to make infill compatible with surroundings to achieve urban design goals and enable production of more housing.”

– Peter Pollock, Lincoln Land Institute manager of Western programs

units on a faster track.

How does gentle infill work? It depends on the city, as demonstrated by the following examples from Portland, Oregon; Boulder, Colorado; and Cambridge, Massachusetts.

PORTLAND, OREGON: MORE HOUSING IS BETTER

Portland typically ranks atop lists of “best places” to live but has recently slipped a few notches because of its housing prices, which ballooned 13 percent in 2015.

According to a recent study released by Metro, the regional government organization, Portland area rents increased 63 percent since 2006, while the average income of renters rose only 39 percent.

The population grew by 12,000 in 2015, to more than 632,000 residents in 250,000-plus households. Since 1973, Portland has been living with statewide urban planning that mandates an urban growth boundary to protect farmland and forests from urban sprawl and to ensure efficient use of land, public facilities, and services within the urban boundary.

This city has an ambitious agenda to meet its growth projections with several big planning efforts: a new zoning map and the 2035 Comprehensive Plan, its first update in 30 years, adopted by the city council in June 2016; a new land use code with regulations that affect a range of growth from multifamily and mixed-use development to transportation corridors and parking; and Central City 2035, a long-range development plan for the city center and its districts.

The city is relying on policy changes in view of the 142,000 additional jobs, 135,000 extra households, and 260,000 more people that it will need to accommodate by 2035, according to Metro.

About 30 percent of new housing will be built in the city center, 50 percent in mixed-use centers and corridors, and 20 percent in Portland’s single-family residential zones, which account for about 45 percent of the city’s 133 square miles of land. The city has about 12,000 buildable lots, assuming that some current lots can be subdivided to provide more sites.

Since 2010, an estimated 20,000 new residential units have been built or are in the pipeline, and tax increment financing in designated urban renewal areas has invested \$107 million in new and preserved affordable housing.

In 2016, the state legislature lifted a 17-year ban on inclusionary zoning, which will allow the city to require builders to set aside units for new workforce housing.

The city is focused on funding strategies to provide more affordable homes for households below 80 percent of the area median income (AMI). To increase the number of middle-income units for people earning more than 80 percent of AMI, the city is relying on policy changes, rather than fund-

ing strategies.

One proposal under consideration is to allow more conversions of large historic houses into multiple units, an approach that would provide more housing while avoiding teardowns and preserving the historic fabric of neighborhoods.

Building on the legacy of small homes that exist from a century ago, Portland is looking to add small houses on undersized, preplatted lots.

And the city is considering whether to allow the development of more tall “skinny” homes of up to 1,750 square feet on 2,500 square-foot lots, half the square footage of land required under R-5 single-family zoning.

“Five or ten years ago, people would ask, ‘Why is this house being built on a narrow lot?’” says RIP project manager Morgan Tracy. “Now it’s not so surprising. They’re really becoming popular because they’re at a lower price point for buyers.”

Policy changes regarding accessory dwelling units have helped generate new moderately priced housing and have drawn the attention of public officials from other cities in search of solutions to their own housing crises.

ADU construction has exploded since 2010, when the city waived development fees covering sewer, water, and other infrastructure connections, reducing construction costs by \$8,000 to \$11,000 per unit.

The waiver inspired a surge in construction: almost 200 ADUs were permitted in 2013 — six times the yearly average from 2000 to 2009. In 2015, the city granted 350 new ADU permits, for a current total of more than 1,500 units.

Tracy says ADUs “are a well-accepted means of producing more housing because they’re better integrated into a site and don’t necessitate a home being demolished.”

Any single-family house in the main zoning districts can have an ADU, and a proposal would allow up to two units — an interior apartment plus a separate carriage house or granny flat. The city does not limit the number of ADUs within a neighborhood or require off-street parking.

It has also streamlined some ADU standards to allow for improved designs with slightly greater height and setbacks. RIPSAC is considering proposals to allow any house to have two ADUs, both interior and detached, triplexes on corner lots where duplexes are now allowed, and duplexes on interior lots, with a detached ADU.

The next phase of infill housing policy considerations will address how medium-density housing types might fit into small infill and multidwelling sites.

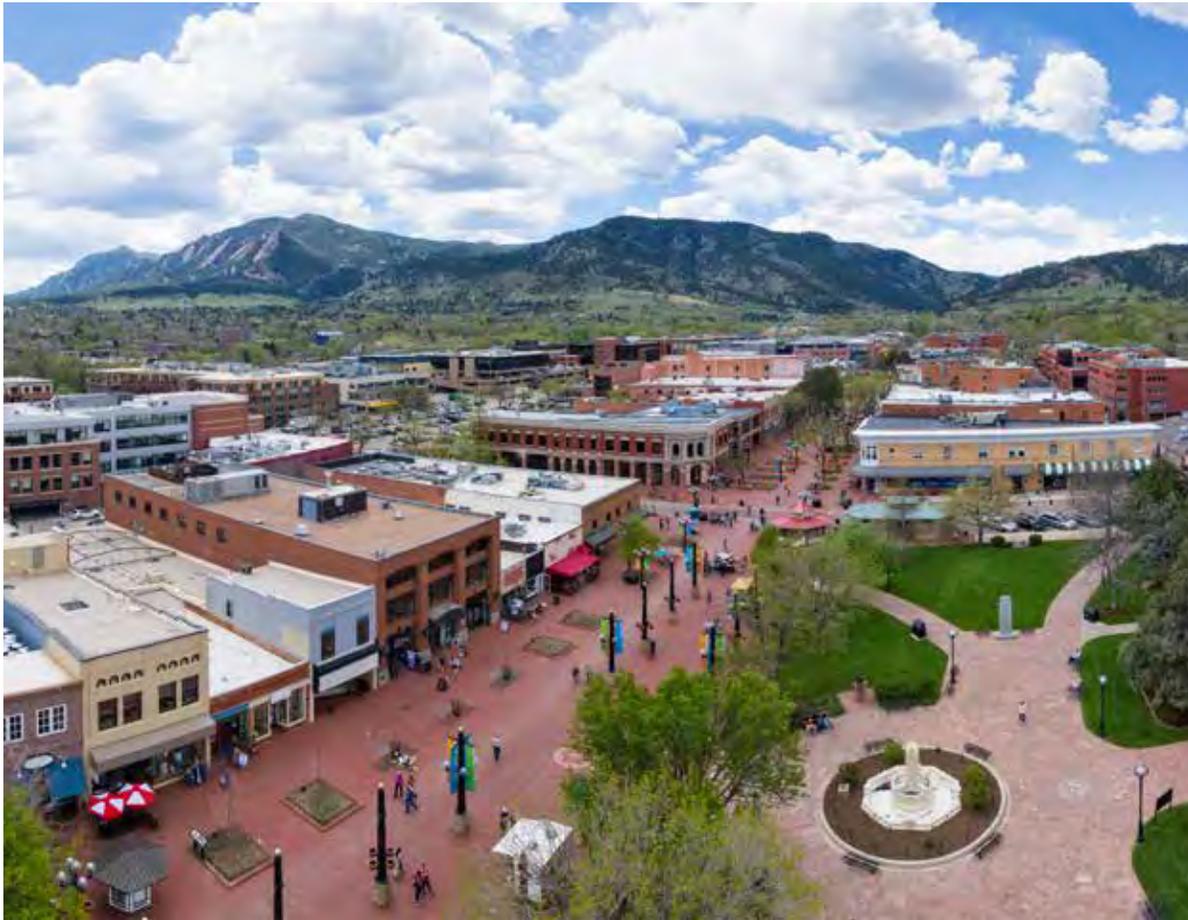
The city has already been moving in that direction: Portland’s *Infill Design Toolkit* guide focuses on integrating rowhouses, triplexes and fourplexes, courtyard housing, and low-rise multifamily buildings into neighborhoods.

“What may be shocking and alarming for some people becomes more acceptable as you see it more,” says Tracy. “We’re seeing that with duplex-



We’re trying to promote a wider diversity of housing forms, and some folks are supportive because they understand the need to be able to house more people on available land.

– Morgan Tracy



The Pearl Street Mall shopping area in Boulder, Colorado

es and triplexes in single-family neighborhoods. The last time we built them was in the 1930s and 1940s.

“We’re trying to promote a wider diversity of housing forms, and some folks are supportive because they understand the need to be able to house more people on available land.”

BOULDER: MORE HOUSING IS BETTER, BUT THERE ARE DOWNSIDES

Boulder is studying what other cities are doing to encourage gentle infill, and a recent trip to Portland by city officials, staff, and business leaders offered perspective on what could work at home.

Like Portland, Boulder has determined to halve carbon emissions by 2030, provide more infill housing in the developed city core, protect open space, and encourage public transportation use.

But with one-sixth of Portland’s population and different challenges and opportunities, Boulder seeks its own consensus on what gentle infill means. Boulder, about 25 miles northwest of Denver in the foothills of the Rockies, also ranks high on the lists of healthy, livable, and entrepreneurial places. The natural beauty and high quality of life in this 25.8-square-mile city of 105,000 have attracted startups and established tech firms such as Google and Twitter.

The influx has fed a digitally paced lifestyle and “1 percent” housing market in which the median

single-family detached house costs more than \$1 million.

In the past two years, housing prices overall have risen 31 percent. Factors beyond the tech industry have limited affordability for many years.

The University of Colorado–Boulder, a key economic driver with 38,000 faculty, staff, and students, generates significant housing demand. A jobs-housing imbalance translates to an estimated 60,000 cars arriving and departing daily, despite regional and local bus service.

State law prohibits rent control, and the state’s “condominium construction defects legislation” has squelched that type of construction for middle-income housing.

Boulder is also home to many independently wealthy “trustafarians” and speculators who buy houses with cash from selling property in other high-end markets.

Some are second or third residences; others are reserved for short-term rentals like Airbnb.

Development limitations include few residential lots, a 45,000-acre ring of protected open space around the city, and a height limit, to preserve mountain views, capped at between 35 and 55 vertical feet, depending on planned development intensity and location near transit.

The city is within sight of a theoretical build-out;

a forecast of 6,760 additional units by 2040 is being considered for the update of the Boulder Valley Comprehensive Plan.

A housing survey conducted for the plan indicated that most residents were willing to increase density and building height to allow for more housing, at least in some parts of the city.

Since 1989, while the percentage of lower-income households has held steady, middle-income households have declined from 43 percent to 37 percent of the populace.

The segment disappearing at the fastest rate is households earning between \$65,000 and \$150,000 as well as families with children. The city council, the planning board, and the local newspaper op-ed pages field lively debates over the “Aspenization” of Boulder and infill housing options that could slow or reverse the city’s momentum toward greater exclusivity and less diversity.

Boulder has been working on affordability and inclusivity

for some time.

Its inclusionary zoning ordinance produced 3,300 affordable housing units between 2000 and 2016. Developers of projects with five or more units are required to construct 20 percent as permanently affordable, build off-site, donate land, or make a cash-in-lieu payment to the city’s affordable housing fund.

The city’s goal is 10 percent permanently affordable housing; some 73 percent of the city’s housing stock now qualifies. Part of the affordable program is aimed at middle-income housing: the city has a goal of creating 450 permanently affordable units for households earning 80 to 120 percent of AMI.

Between 2000 and 2016, 107 units for middle-income households were built in new mixed-income neighborhoods on land annexed in north Boulder.

Many are a mixed-use neighborhood model of 42 percent affordable units integrated within 333 townhomes, row houses, flats, live-work studios, and co-housing.

“It’s very expensive to subsidize people making \$70,000 to \$130,000 per year,” says Aaron Brockett, a city council member and former planning board member, referencing a middle-income housing study prepared for the city that defined Boulder’s middle market as 80 to 150 percent of AMI.

He advocates for “market solutions like smaller units as a trade-off in those areas that have amenities and services such as mixed-use areas where people can walk to transit and redeveloping areas.”

In preparing a comprehensive housing strategy, Boulder is exploring ideas for middle-income infill housing in transit corridors, commercial strips, business parks, and industrial areas that could be rezoned and redeveloped, and in walkable mixed-use neighborhood centers in residential areas.

“The 15-minute neighborhood is the Holy Grail for a lot of communities, but it takes a lot of work,” says Jay Sugnet, project manager for Housing Boulder.

“Are they in single-family neighborhoods or at the edge of service-industrial areas? Where are you willing to locate those, and what’s appropriate? You also need a concentration of people to support retail.

“Boulder has lots of commercial corridors, but they need a sufficient number of people to support all of them.”

The city also plans to adjust the ADU ordinance to achieve more middle-income affordability in neighborhoods of mostly single-family detached houses, which account for about 41 percent of the city’s 46,000-unit housing stock. An ADU ordinance in effect since 1981 has permitted only 186 ADUs and 42 OAU (owner’s accessory units) because of requirements regarding off-street parking, minimum lot size, and limits on ADU density.

“We’d like ADUs for diversity of

housing in neighborhoods,” says David Driskell, executive director of planning, housing, and sustainability. “Physically we could put in quite a few here, but, politically, there will be quite a lot of discussion about parking and traffic impacts.”

The city council is considering “creative adjustments” to existing housing that could have less impact on the footprint and “character” of residential areas, such as loosening code restrictions on the number of unrelated people who can share a home. In most residential zones, no more than three unrelated people can share a house, even if it has six bedrooms and multiple bathrooms.

A ballot measure petition launched by University of Colorado graduate students asks Boulder voters to overturn the occupancy limit and adopt a “one person = one bedroom” policy. Allowing higher occupancy is controversial.

Although it would provide more places for students and others to live legally, it could further drive up housing costs for families, as monthly rent in group houses, particularly close to the university, often costs as much as \$1,000 per bedroom.

The city is also discussing a revision of its 20-year-old cooperative housing ordinance. No co-op projects have been permitted because the ordinance was “essentially a path to No,” says Driskell.

Three affordable rental co-ops were established under other measures. The city council is considering a more welcoming ordinance that supporters say would benefit the city by offering a sustainable and community-oriented lifestyle for single residents, young families, seniors, and people who work lower-wage jobs.

“We tend to be a regulatory city, and we have really embraced deliberative planning,” says Susan Richstone, deputy director of planning, housing, and sustainability.

“It hasn’t always been easy, but we’re having the discussions and making changes in planning and zoning levels within a regulatory framework. It’s in our DNA.”

“Density is a bogeyman here, and people are up in arms,” says Bryan Bowen, an architect and planner who is a member of the Boulder Planning Board and the city’s Mid-



The 15-minute neighborhood is the Holy Grail for a lot of communities, but it takes a lot of work.

— Jay Sugnet, project manager, Housing Boulder

dle Income Working Group.

Residents are anxious about both modest houses being scrapped and replaced with 5,000 square-foot \$1.5-million new houses and the possibility of greater density with more large edgy-looking multifamily apartment buildings.

“That’s probably why gentle infill feels good, though it has an interpretive quality. It’s a question of what people find to be compatible and palatable.” There’s no consensus yet about which infill approach will work best, Bowen says.

“But frankly, in moderation, some application of all of them might be needed.”

Regional approaches

Andre Leroux, executive director of the Massachusetts Smart Growth Alliance, and others across the nation say that housing needs should be addressed as a regional issue, and cities and towns should work together to allow urban infill housing and approaches like ADUs under state zoning laws.

The Massachusetts Senate passed a bill that would reform 1970s-era zoning laws to permit ADUs and multifamily housing districts in every community.

A coalition including the Alliance; the Senate President; mayors; and advocates for the environment, public health, affordable housing, and transportation supported the bill, which is poised to become state law next legislative session.

A legal and policy strategy, it includes a fair-housing clause that prohibits communities from making discriminatory land-use decisions, which Leroux and others say increase segregation in many metropolitan areas, as low-income residents, including people of color, get pushed out of redeveloping urban neighborhoods. Suburban communities also need to do their fair share, he says.

Many suburbs are still zoning and building for the auto-oriented market, with “a lot of modest homes being torn down and replaced with McMansions,” he says.

“We think there’s a grand bargain to be made between cities and towns and the real estate development community to unshackle development near walkable places, infrastructure, and transportation while curbing sprawl and protecting natural areas.”

To allow for more diverse housing growth, he says, the Alliance and others are promoting “as-of-right,” or permitted zoning uses, in walkable areas, commercial centers, villages, town centers, and urban squares, because, “that’s where the market is and where we need to let the market do its job.”

This article originally appeared in Land Lines magazine.

KATHLEEN McCORMICK, principal of Fountainhead Communications, lives and works in Boulder, Colorado, and writes frequently about sustainable, healthy, and resilient communities.



Snow falls on a recent morning in downtown Boulder, Colorado.

MEET THE INCOMING 2020 IAAO BOARD MEMBERS

The governing body of IAAO is the Board of Directors.

IAAO Board members are elected by IAAO members. There are four officer positions at IAAO: President, President-Elect, Vice President, and Immediate Past-President. Each position is elected for a one-year term.

The President-Elect automatically succeeds to the office of President when his or her President-Elect term ends. The Executive Director serves as Secretary/Treasurer for the association.

The Board of Directors is completed by nine regular members and one associate member, each of whom is elected for a three-year term.



GREG MCHENRY, AAS, is IAAO President-Elect. Outside of IAAO he serves as Appraiser for the Riley County Appraiser's Office in Manhattan, Kansas. Previously he served as Deputy County Appraiser and Business Specialist. He has also served as County Appraiser for the Clay County, Kansas, Appraiser's Office.

He previously served on the IAAO Board from 2015 to 2017 and as member of the Governance Committee, Vision 2020 Committee, Conference Content Committee, Local Host Committee-Kansas City IAAO Conference, Volunteers Coordinator, and Hageman Trust Committee. He is also a Professional Designation Advisor and Specialty Instructor.

Mr. McHenry also served on the Executive Board of the Kansas County Appraisers Association and is a Past President of the association. He also served on the association's Legislative Committee and Personal Property Committee, and is a member of the Kansas City Chapter of IAAO.

He has achieved the IAAO Assessment Administration Specialist designation and the Kansas Registered Mass Appraiser designation and earned a bachelor's degree in agricultural economics from Kansas State University.

L. WADE PATTERSON, former County Assessor in Garfield County, Oklahoma, is IAAO Vice President for 2020.

His IAAO involvement and leadership includes having been a member of the Governance Committee, the Board of Directors, the Budget Committee, the Exhibitors Advisory Council, the *USPAP* Committee, the Executive Director Search Committee, the Infrastructure Review Committee, and is a past Chair of the Communications Committee.

He's also a past president of the Oklahoma IAAO Chapter and received its George Keyes award in 2013.

Mr. Patterson was active in state-level leadership roles in Oklahoma, representing Gov. Mary Fallin on the Task Force on Comprehensive Tax Reform, was appointed to the State Geographic Information Systems Council by former Gov. Brad Henry, and was appointed to the State Board of Equalization by Gov. Kevin Stitt.

He served in various roles in the Oklahoma Assessor's Association: as President, a member of its Board of Directors, chair of its Wind Committee, Oil & Gas Committee, Legislative Committee, and its Agriculture Committee.





DINAH KILGORE, represents Region 1. She started her appraisal career as a clerk in 1982, and through the years advanced to become Executive Director/Chief Appraiser of the El Paso, Texas, Central Appraisal District in 2009.

She's a state of Texas approved instructor for Texas Property Tax Professional required courses: Ethics, Business Personal Property, Analyzing and Understanding Appraisals, and Level Reviews. She also serves as an IAAO CEAA mentor.

She is a member of the Texas Association of Assessing Officers (TAAO) and past president of the El Paso Chapter; she's been president, president-elect, vice-president, and treasurer of the Texas Association of Appraisal Districts (TAAD); and is past chair of the Metropolitan Council of Appraisal Districts.

She served on the IAAO – CEAA Committee; the Education Committee; the Women's Initiative Task Force; and the TAAD Legislation, Budget, Nominating, and Conference committees; and was a committee member in establishing the TAAD/IAAO Texas Chapter.

WILLIAM HEALEY, RES, Chief Assessor with the City of Lewiston, Maine, represents Region 2. He's worked in the real estate appraisal industry for over 28 years, starting with fee appraisal work and moving to assessing in 1997.

He's been a Certified Maine Assessor for 22 years and a member of IAAO for over 20 years.

Mr. Healey also served as Assessor for the Towns of Cumberland, Yarmouth, and Scarborough, Maine. He's involved with the Maine Association of Assessing Officers, an IAAO Affiliate, serving as Education Chair for the past 15 years, and is in his second stint as president. He's also a member of Northeastern Regional Association of Assessing Officers and served as Vice President in 2010. He was appointed to the IAAO Membership Services Committee in 2008 and served as Chair in 2012 and 2013. He was appointed to the new IAAO Membership Committee in 2018, and reappointed in 2019.



G. CECIL JACKSON JR., AAS, RES, represents Region 3. He is the Tax Director for Gaston County, North Carolina.

He's been an IAAO member for 26 years, since he started working in the profession.

Before recently taking the new job in Gaston County, he was the Real Property Appraisal Manager for Mecklenburg County's Assessor's Office, responsible for the oversight of the administration of the commercial property tax division.

He received the IAAO 2019 Verne W. Pottorff, CAE, and Professional Designee of Year awards at the IAAO Conference in Niagara Falls, Ontario, Canada.

He's been a member and Chair of the IAAO Professional Development Committee, and a member of the Blue Ridge Parkway Foundation (Governance and Grants) Committee. He earned a Bachelor of Science, concentration public administration, at Appalachian State University.

DAVID BRIAN SANFORD, CAE, is the Deputy Real Estate Assessor in Chesapeake, Virginia, and was appointed to fill the recent Region 3 opening.

He's been an IAAO member since 1988, earned the IAAO 2014 Verne W. Pottorff, CAE, Professional Designee of the Year award, served on the Friends of the Library Committee, the Planning and Rules Committee, and is a past Chair of the Education Subcommittee, the Professional Designations Committee, and the Professional Designations Subcommittee.

He's also won the IAAO Presidential Citation (2009), the Outstanding VAAO Member Award (1995), and VAAO Certificate of Appreciation in 1997, 1998, and 1999.

He was president of VAAO in 2018, director of VAAO from 2010 to 2012, and Chair of the VAAO Education Committee in 1999.

Also, he was president of the Hampton Roads Chapter of the Appraisal Institute, (2002), a member of the Appraisal Institute Leadership Development and Advisory Council (2000-2003), and chair of the AI Ethics Committee Hearing in 2003.





Photos by Mike Ardis

The fee simple discussion panel, from left: Peter Korpacz; Irene Sokoloff, CAE; Will Shepherd, Esq.; Thomas Hamilton, Ph.D.; and Ned Chappell, CAE

Fee simple, hospital exemptions top Legal Seminar topics in Phoenix

About 130 people from 30 states and two Canadian provinces attended the two-day legal seminar covering issues such as exemptions, deposition preparation, court cases, and ethics

BY MIKE ARDIS

The status and background over the interpretation of fee simple was among the topics covered at the 40th Annual IAAO Legal Seminar in Phoenix in December.

About 130 people from 30 states and two Canadian provinces attended the two-day seminar covering legal issues of interest to the assessment industry, such as exemptions, deposition preparation, recent court cases, and ethics.

"We had great participation, and it was very successful. I'd like to thank the presenters who made the program great," said acting Legal Task Force Chair Bobby Lee, AAS.

"We are looking forward to the Prep and Trial seminar in Des Moines in June and the legal seminar in Austin next December."

The seminar opened with a review

of recent legal cases in real property taxation and cases of note in jurisdictions. In a related program on recent developments involving exemptions, a panel of lawyers from the Tennessee Board of Equalization Comptroller of the Treasury, reviewed recent exemption-related cases.

Among the changes noted in recent years was the change of hospital and medical buildings moving from charitable organizations to for-profit businesses.

Historically, exemptions were provided because hospitals were generally run by religious or philanthropic organizations to serve the poor; provided a public benefit; were financed by donations; generated little income; and were viewed as relieving a burden of government.

"If you look at today's hospitals, they don't look anything like hospitals from 100 years ago," said Emily

Bennett, JD. "A lot of these hospitals are state-of-the-art facilities. Their operations are difficult to distinguish from those of for-profit entities and they have a lot of involvement with for-profit initiatives."

In recent cases, courts have looked at the amount of charitable care provided by hospitals or other organizations provide to determine the financial impact on the counties and potential exemption status.

A related area that has arisen in Tennessee is that following the closing of larger long-term care facilities, there has been a movement for small groups of people to be housed in individual homes, and in recent years those smaller property owners have filed for exemptions, said Robin Pope, JD.

In determining whether those exemptions could be approved by the courts, assessors may have to look at whether there is a judicially creat-



The tax exemption panel, from left: Betsy Knotts, JD; Emily Bennett, JD; J. Seth May, JD; and Robin Pope, JD

ed exemption or on what is considered statutorily defined charitable care.

The fee simple discussion panel was made up of several members of the Task Force that put together the paper IAAO adopted in 2019.

They stressed that fee simple is an estate concept, not a value concept, and is not synonymous with market value. They also noted that for hundreds of years the definition remained stable until a recent reinterpretation of the Appraisal Institute definition, which panelist Peter Korpacz helped oversee.

"The key phrase that has caused all the problems is, 'unencumbered by any other interest,'" Mr. Korpacz said. "We changed this definition, never in a million years thinking that it meant anything other than what the legal definitions in the past meant."

Speakers stressed that whether there is a lease, utility easement, or other item does not change fee simple.

Because of the differences in definitions, members spoke about how individual states decide cases in the future may come down to the definition adopted.

"In the coming years, this battle is going to be fought by you all," said Will Shepherd, Esq. "You are going to litigate this issue, and you are going to argue to the court, 'This is what Fee Simple means in this jurisdiction.' It's going to be a race to see who defines it in your state."

In related programs, Mr. Shepherd and Mr. Korpacz reviewed develop-

ing appraiser expert depositions and bulletproofing the assessment litigation appraisal report, and Robert Grimaldi, Esq., of Orange County, Florida, spoke about the importance of accuracy.

Other programs included sessions on ethics, wind farm improvements, and rent-to-own personal property.

James Chipman, JD, reviewed interior property inspections and the Fourth Amendment and the impact on assessors in valuing property. He reviewed several cases regarding whether the courts had held that actions by assessors in gathering information on a property violated the property owner's rights.

The program opened with President Tim Boncoskey welcoming attendees to the seminar and recognizing the other members of the Legal Conference Task Force: chair Robert Pizorno, and members George Brown, Esq.; Bobby Lee, Esq., AAS; Joel Moser, Esq.; Stephen Pelfrey, Esq., AAS; and Peter Slover, Esq.

Attendees could earn up to 13 hours of continuing legal education (depending on their state regulations) including 3.0 hours of ethics credit.

The 2020 legal seminar will be Dec. 3-4 in Austin, Texas, and the 2020 Preparation and Trial of the Property Tax Assessment Appeal seminar will take place in June in Des Moines, Iowa.

The call for presentations for the 2020 Legal Seminar will be in the February issue of F+E and on the website.

MIKE ARDIS is IAAO Senior Director of Communications, Technology and Publications

In the coming years, this battle is going to be fought by you all. You are going to litigate this issue, and you are going to argue to the court, 'This is what fee simple means in this jurisdiction.' It's going to be a race to see who defines it in your state."

— Will Shepherd, Esq.



James Chipman, JD, speaks about property inspections and the Fourth Amendment.



International Research Symposium is May 13-15

Registration will open soon for the IAAO International Research Symposium, scheduled for May 13-15, 2020 in Copenhagen, Denmark.

The IAAO International Research Symposium is an annual event offering an exploration of the intersection of public policy and mass appraisal standards, guidance, and implementation challenges.

Registration fees will be \$650 for members and \$800 for nonmembers.

The symposium offers an exchange

of knowledge and emerging technology trends for continuous improvement of land administration and property tax systems world-wide.

The 2020 IAAO International Research Symposium will showcase solutions taught by appraisal practitioners who have tangible impacts on appraisal accuracy and efficiency.

Presenters will demonstrate to attendees not only 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. 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, quality control, and workflow implementation.

Nearly 200 people attended the 2019 Symposium in Melbourne, Australia, offered in connection with the Australian Property Institute.

Esri, IAAO partner to offer software to new members

Esri and IAAO announced a partnership to allow new members of IAAO to have yearlong access to Esri's ArcGIS platform.

The partnership between Esri and IAAO will deliver ArcGIS for one year to every new member who joins IAAO until Sept. 31, 2020.

The new members will have access to ArcGIS for use at home for noncommercial, personal use. To learn more, visit go.esri.com/esri-iaao-grant.

"We're proud of our partnership with Esri," said Tim Boncoskey, 2019 IAAO president.

"Delivering GIS software to new IAAO members is just one of the many benefits of membership. Leveraging these new ca-

pabilities will help assessors keep up with the changing expectations and demands of the modern assessor."

There are increasing public expectations on assessors to deliver to the public and other government agencies fair, equitable, and uniform property assessments and accurate property data, and to share that data using modern, map-based technology.

This ArcGIS grant will enable assessors to learn how to better analyze sales data and see results. It will also allow them to communicate this information with the public through maps, open data, and hub websites.

The ArcGIS platform, which new IAAO members will now have access to, helps assessors better understand and easily

visualize the impact of sales, foreclosures, and assessment appeals.

"Many governments are looking at ways to improve performance and modernize how they interact with their constituents," said Brent Jones, Esri land records industry manager.

"GIS plays a key role in enabling this improvement, and we're happy to work with IAAO to make this happen."

Founded in 1969, Esri software is deployed in more than 350,000 organizations including 90 of the *Fortune* 100 companies, all 50 state governments, more than half of all counties (large and small), and 87 of the *Forbes* Top 100 Colleges in the U.S., as well as all 15 Executive Departments of the U.S. Government and dozens of independent agencies.



CALL FOR EDUCATION SESSION PRESENTATIONS

IAAO is currently seeking conference proposals that reflect innovative, cutting-edge content that stimulates and provokes discussion, audience engagement and facilitates knowledge transfer and development of new competencies. Submissions are welcome from both seasoned professionals and those new to the profession.

SUBMISSION GUIDELINES

TOPIC AREAS

PRESENTERS:

Topic areas are defined by the IAAO Body of Knowledge (BoK). The BoK is a framework for defining the key knowledge, skills, and subskills for the mass appraisal profession. Your submission should relate to one or more of these knowledge areas. Your submission can also be defined under the category of "Future Trends."

As you consider your presentation topic, the BoK and potential topic areas are provided below and should be used as a guide for developing your potential presentation.

BUSINESS PARTNERS:

As a business partner, you are encouraged to submit presentations related to best practices. These presentations cannot be sales pitches or commercials and must include a representative from a government assessment office as a subject matter expert.

Exhibitors are also encouraged to submit presentations in the "Exhibitor Solutions" track. IAAO exhibitors may provide a submission directly related to a product or service without an accompanying jurisdiction participating. (Note: These sessions will not qualify for continuing education credit.) Costs for audio visual / technology beyond what is standard for session rooms will be the responsibility of the business partner.

PROPOSAL PROCESS + SELECTION CRITERIA

PEER REVIEW

Submissions are reviewed by the Conference Committee appointed by the 2020 IAAO President and President-Elect.

EVALUATION

All submissions are evaluated on each of the following criteria:

- ▶ Overall topic and how it relates to the assessment/appraisal profession
- ▶ Three clearly defined skills that answer the prompt "after this session, participants will be able to . . ."
- ▶ Program design / interactive learning elements
- ▶ How your topic relates to technology
- ▶ Overall quality

TIMELINE

Call for Presentations Deadline:
January 31, 2020

Conference Invitations to Present:
By March 1, 2020

Presenter Letter of Agreements Signed and Submitted along with Biographies of all Presenters:
April 17, 2020

Session Materials* Due:
August 7, 2020

Check in: 30 minutes prior to the on-site session. (Denver Convention Center location to be provided.)

*Materials include PowerPoint/Slide Presentation and Minimum One-page Narrative / Session Summary. Submit proposals at iaao.org/denver.

RULES OF ENGAGEMENT

Submit presentations using the online form.

Upon submitting a presentation, you will receive an automatic confirmation for your records.

Limit to two submissions. IAAO is looking for a diversity of thought. Presenters should be listed on no more than two submissions.

List the primary point of contact. The person submitting the proposal is considered the primary point of contact. This individual receives communications and is responsible for sharing information with any co-presenters.

List all presenters at the time of submission. Information needed will be name, professional designations, jurisdiction or company and email address.

Limit to the number of presenters in each session. Presenters should be limited to three in a one hour or 90-minute session and four in a two-hour presentation.

Use clear, error free language. Proposals require concise titles (limit to 12 words), a persuasive outcome-focused short description limited to 50 words (and suitable for publication), a longer description (limited to 200 words), with three well-thought-out skills that answer the prompt "after this session, participants will be able to . . .", a description of how the session relates to technology and a description on how you plan to engage the audience. IAAO may modify the titles and short descriptions for editing and marketing purposes.

Don't underestimate the importance in instructional flow/design. Adult learning theory suggests that the best learning environments are the ones that are collaborative and use a problem-based approach. For example, what is the problem you are addressing? What solutions will you provide? What skills are needed?

Register for the conference. Presenter registration discounts of \$200 for full conference registration may be available and will be reflected at online registration. If a presenter plans to participate only in his or her own session, registration costs may be waived. Scholarships may be available. Information will be available on the IAAO website. Funds are limited. Scholarship applicants should apply by early 2020. Other potential discounts to registration (e.g. exhibitor) take precedence.

Submit a final presentation. Presenters are expected to submit a slide (PowerPoint) presentation along with a minimum one-page narrative or summary of the final presentation. Longer "papers" are encouraged.

Participate in available training. Guidance on presentation best practices and attendee inclusion will be provided prior to the conference. Presenters should plan to participate.

All presenters must adhere to published deadlines.

SUBMISSION AREAS

BOK 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. Presentation topics in this area **should explain how to:**

- ▶ Align office practices with statutes and rules
- ▶ Introduce legislative changes in your jurisdiction
- ▶ Address exemptions
- ▶ Cap assessment/tax limitations
- ▶ Transfer ownership
- ▶ Consider recent court decisions and legislative updates
- ▶ Understand short term rentals (legal impacts)
- ▶ Understand USPAP and how it applies to the assessor
- ▶ Apply Highest & Best Use

BOK 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, description, and related data management. Presentation topics in this area **should explain how to:**

- ▶ Develop cap rates
- ▶ Define accurate neighborhoods and market areas
- ▶ Determine whether physical inspections are obsolete
- ▶ Use drones to collect data
- ▶ Collect Market Rates (Vacancy)
- ▶ Encourage the submission of data
- ▶ Transform from paper to digitally-based property data
- ▶ Harness the power of other public data
- ▶ Optimize data collection strategy
- ▶ Define a data maintenance strategy

BOK 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. Presentation topics in this area **should explain how to:**

- ▶ Understand and define the role of GIS in the assessment office
- ▶ Use mapping to perform data analysis and modeling
- ▶ Understand value added from GIS data
- ▶ Use spatial modeling
- ▶ Integrate GIS/CAMA/TAX
- ▶ Use 3-D modeling at the unit level
- ▶ Establish quality control methods
- ▶ Utilize GIS for data visualization
- ▶ Use GIS in property inspection
- ▶ Use mobile GIS without internet connection



▼ SUBMISSION AREAS *(continued)*

BOK 4 APPRAISING PROPERTY

This Knowledge 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. Presentation topics in this area **should explain how to value:**

- ▶ Special Purpose Properties (Hotel, Hospital, Large Industrial, Golf Courses, etc)
- ▶ Housing (Affordable, subsidized, assisted living, mobile/manufactured, etc)
- ▶ Manufactured Home parks
- ▶ Minerals - Mining, drilling and fracking
- ▶ Construction Materials, class and quality
- ▶ Land in built-out communities
- ▶ AVM's, regression and statistical analysis aid in appraisals
- ▶ Personal Property (Machinery & Equipment, Aircraft, Leasehold Improvements, etc.)
- ▶ Telecommunications, Cell Towers, Billboards, Lease Information
- ▶ Agriculture (Farmland, Hydroponic, Crop Rates, Tourism, Apiculture, Aquaculture, etc.)
- ▶ Renewable energy (Solar, Wind, Farming, etc)
- ▶ Marijuana farms and dispensary, Hemp, CBD processing
- ▶ Identify and Analyze Relevant General, Economic and Market Data
- ▶ Short term rentals, Airbnb, Bed & Breakfast

BOK 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. Presentation topics in this area **should explain how to value:**

- ▶ Develop effective communication skills
- ▶ Use tools and resources for career advancement
- ▶ Recruit, interview hire and retain high performing employees
- ▶ Attract and use interns
- ▶ Improve productivity
- ▶ Create effective job descriptions and performance evaluations
- ▶ Designation programs
- ▶ Recognize employees
- ▶ Train and develop your staff
- ▶ Integrate multiple generations
- ▶ Perform succession planning
- ▶ Develop management, plans & goals
- ▶ Motivate staff
- ▶ Develop quality control standards

Implement agile project management methodologies

- ▶ Understand the difference between leadership vs management
- ▶ Implement budgeting/financial best practices
- ▶ Develop an audit program
- ▶ Defend value: single vs. mass appraisal

BOK 6 MANAGING COMPLAINTS AND APPEALS

This Knowledge Area is concerned with inquiries, complaints, and valuation/assessment appeals. Presentation topics in this area **should explain how to:**

- ▶ Handle dispute resolution
- ▶ Create an appeal Litigation & Strategy
- ▶ Defend value single property vs mass
- ▶ Negotiate value
- ▶ Use depositions to your advantage
- ▶ Prepare to be a witness
- ▶ Educate the Trier of Fact

BOK 7 MANAGING PUBLIC RELATIONS AND COMMUNICATIONS

This Knowledge Area focuses on communicating with the public, government stakeholders, and the media. Presentation topics in this area **should explain how to:**

- ▶ Provide open access to public records
- ▶ Create a self-service website for property owners
- ▶ Use data visualization
- ▶ Educate the public on the appeals process
- ▶ Manage Social Media
- ▶ Communicate to your elected officials
- ▶ Communicate with other government agencies and partners
- ▶ Communicate with the Media
- ▶ Prepare annual reports
- ▶ Participate in public appearances/interviews
- ▶ Conduct townhalls
- ▶ Apply Freedom of Information Act

BOK 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). Presentation topics in this area **should explain how to:**

- ▶ Monitor the performance of Local Assessors and Property Tax Officials
- ▶ Set Standards and Specifications
- ▶ Define and use ratio studies
- ▶ Understand horizontal & vertical equity
- ▶ Audit the Assessor
- ▶ Use the oversight agency and their role in the Appeal Process

FUTURE TRENDS

- ▶ Data Dashboards (Excel, PowerBI, Shiny, etc.)
- ▶ Future of the Assessor & Property owner interface
- ▶ Artificial Intelligence
- ▶ Drones
- ▶ Next Generation GIS/CAMA
- ▶ Cloud Based Services

Presentations on other topics related to the BOK are encouraged.



▲ **Submission forms available at iaao.org/denver**



IAAO education offerings, on the map

101-Fundamentals of Real Property Appraisal

Feb. 10-14, 2020, Louisiana (Baton Rouge)
 Feb. 24-28, 2020, Arkansas (Little Rock)
 Feb. 24-28, 2020, Florida (Orlando)
 March 9-13, 2020, Florida (Tallahassee)
 March 23-27, 2020, Illinois (Normal)
 March 23-27, 2020, Tennessee (Mt. Juliet)
 June 1-5, 2020, Florida (West Palm Beach)
 Aug. 10-14, 2020, Alabama (Mobile)
 Oct. 5-9, 2020, Vermont (White River Junction)

102-Income Approach to Valuation

Jan. 27-31, 2020, Alabama (Montgomery)
 Feb. 24-28, 2020, Kansas (Olathe)
 April 6-10, 2020, Arkansas (Little Rock)
 April 6-10, 2020, Louisiana (Baton Rouge)
 April 13-17, 2020, Tennessee (Mt. Juliet)
 May 4-8, 2020, Mississippi (Starkville)
 May 18-22, 2020, Michigan (Grand Rapids)
 Aug. 10-14, 2020, Minnesota (Lake Elmo)
 Nov. 30–Dec. 4, 2020, Texas (Houston)

112-Income Approach to Valuation II

March 9-13, 2020, Florida (Tallahassee)
 March 23-27, 2020, Florida (West Palm Beach)
 April 27-May 1, 2020, Tennessee (Mt. Juliet)
 Sept. 14-18, 2020, Minnesota (Chanhassen)
 Oct. 26-30, 2020, Vermont (Manchester Center)
 Nov. 16-20, 2020, Texas (Austin)

151-National USPAP

Jan. 27-28, 2020, Texas (Denton)
 June 15-17, 2020, Louisiana (Baton Rouge)
 June 17-19, 2020, Louisiana (Baton Rouge)
 Aug. 18-20, 2020, Tennessee (Mt. Juliet)
 Nov. 16-17, 2020, Texas (Houston)

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

171-IAAO Standards of Professional Practice & Ethics

Jan. 29, 2020, Texas (Denton)
 Nov. 20, 2020, Texas (Houston)

191-National USPAP 7-Hour Update

Nov. 18, 2020, Texas (Houston)

201-Appraisal of Land

March 16-20, 2020, Alabama (Auburn)
 March 30-April 3, 2020, Texas (Houston)
 Aug. 3-7, 2020, Arkansas (Little Rock)
 Oct. 19-23, 2020, Tennessee (Mt. Juliet)

300-Fundamentals of Mass Appraisal

March 2-6, 2020, Massachusetts (Chelmsford)
 April 6-10, 2020, Louisiana (Baton Rouge)
 April 20-24, 2020, Arkansas (Little Rock)
 May 4-8, 2020, Tennessee (Mt. Juliet)
 Aug. 24-28, 2020, Missouri (Springfield)

311-Real Property Modeling Concepts

May 18-22, 2020, Louisiana (Baton Rouge)
 Oct. 5-9, 2020, Texas (Austin)
 Nov. 16-20, 2020, Tennessee (Mt. Juliet)

332-Modeling Concepts

Sept. 21-25, 2020, Texas (McKinney)

333-Residential Modeling Building

Nov. 16-20, 2020, Texas (McKinney)

354-Multiple Regression Analysis

Oct. 1-2, 2020, Texas (Austin)

400-Assessment Administration

March 9-13, 2020, Florida (Tallahassee)
 May 18-22, 2020, Louisiana (Baton Rouge)
 May 18-22, 2020, Michigan (Grand Rapids)
 May 18-22, 2020, Tennessee (Mt. Juliet)
 July 20-24, 2020, Alabama (Montgomery)

402-Tax Policy

Feb. 24-28, 2020, Kansas (Topeka)
 March 16-20, 2020, Connecticut (Bristol)
 Aug. 3-7, 2020, Tennessee (Mt. Juliet)
 Oct. 26-30, 2020, Texas (Houston)

500-Assessment of Personal Property

Feb. 10-14, 2020, Louisiana (Baton Rouge)
 March 9-13, 2020, Arkansas (Little Rock)
 June 15-19, 2020, Tennessee (Mt. Juliet)
 Oct. 19-23, 2020, Alabama (Montgomery)

501-Personal Property Auditing, Basic to Advanced

April 6-10, 2020, Louisiana (Baton Rouge)

600-Principles and Techniques of Cadastral Mapping

Feb. 10-14, 2020, Louisiana (Baton Rouge)
 Sept. 14-18, 2020, Arkansas (Little Rock)

601-Cadastral Mapping: Methods and Applications

March 9-13, 2020, Florida (Tallahassee)

850-CAE Case Study Review

Sept. 28-30, 2020, Texas (Austin)

851-RES Case Study Review

Nov. 9-11, 2020, Texas (Houston)

The Apendium: Knowledge Area 1

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.

We'll start at the beginning. This month, Knowledge Area 1:

Knowledge Area 1, Working with the Legal Framework

The first Knowledge Area covers the skills related to the legal basis of an assessing officer's work. Understanding all aspects of the legal framework of a jurisdiction allows an assessing officer to identify, support, and apply tax policies that are equitable and fair.

This section describes the criteria used to evaluate property tax systems and the two types of legal systems common throughout the world. We discuss the collection of property tax data and its use in analyzing tax policies.

We cover how to make your voice heard when it comes to proposed legislation, and how to identify whether a problem is systemic or administrative. We discuss the different measures used to control property tax burden, and how to avoid unintended inequities related to their use.

Finally, we discuss how to communicate



with your core constituencies to ensure that tax policies are understood by all parties.

There are many different titles for the people who take on these roles. For the sake of simplicity, we use the term "assessor" to refer to the person who will be doing any of the tasks discussed in each of the eight Knowledge Areas.

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).

ASSESSOR

TOWN OF CONWAY, NEW HAMPSHIRE

The Town of Conway, New Hampshire, seeks a full-time property tax assessor. We are an 8,000+ parcel resort community with a wide variety of real property types. Conway is in the Saco River Valley of the White Mountains.

This is a Department Head position overseeing one full time clerk/assistant and seasonal data collectors.

The Assessor is responsible for managing an assessing office, in-house revaluations, maintenance and defense of values, operating a CAMA system, and field work (new construction, permits, etc.). Good interpersonal skills and the ability to deal effectively with the public is a must.

EXPERIENCE

We are seeking candidates with experience in mass appraisal. A Certified New Hampshire Assessor Designation or, the education, courses, and experience to achieve the designation within one year is desired. The candidate should have the education and experience to apply for and receive a Department of Revenue Assessing Supervisor designation. All duties must be performed in accordance with NH State Statutes and in compliance with *USPAP*. A valid driver's license is required.

Position offers \$81,593 to \$93,250 to start + competitive benefits.

TO APPLY

Please submit your letter of interest, resume and official application (available at www.conwaynh.org) to: Thomas Holmes, Town Manager, Town of Conway, 1634 East Main Street, Center Conway, NH 03813. We are an equal opportunity employer. Position will be open until filled.

Contact: Thomas Holmes at tholmes@conwaynh.org or by phone at (603)447-3811, Ext. 210, by fax at (603) 447-1348 or online at <https://conwaynh.org/>

STATISTICAL ANALYST/ APPRAISER

TYLER, TEXAS

The Smith County Appraisal District is seeking a Statistical Analyst/Appraiser.

JOB DESCRIPTION

- Assists in statistical analysis of market and appraisal data. Works under the direction of assigned Senior Analyst/Appraiser.
- Performs appraisal of various categories of property, including equity analysis.
- Primarily performs statistical analysis of market and appraisal data.
- Receives and resolves inquiries from property owners.
- Implements adjustments to CAMA system to achieve targeted

levels of appraisal accuracy & uniformity.

- Prepares data and represents the district in Appraisal Review Board hearings.

QUALIFICATIONS

Complete training to understand the District's computer assisted appraisal systems and perform complex statistical analysis. Ability to communicate effectively with coworkers, supervisors, and the general public. Must be able to successfully complete Texas Department of Licensing and Regulation registration requirements and advancements.

REQUIRED EDUCATION

Prefer graduate degree in statistics.

SALARY RANGE

Commensurate with experience – \$50,000 - \$70,000

CLOSING DATE

Until filled

CONTACT

Email: hr@scad.org

Phone: 903-510-8600

Fax: 903-510-1570

<http://www.smithcad.org/>

BOROUGH ASSESSOR

FAIRBANKS, ALASKA

BASIC FUNCTION

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

Responsible for the overall supervision, direction, and development of department employees, including but not limited to hiring, training, discipline, and employee evaluation.

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.

Develops office procedures and records systems designed to produce and maintain property assessment and tax rolls, tax notices, and records.

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.

Assumes the responsibility for the technical accuracy and internal efficiency of the department's work product.

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.

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.

Prepares and administers budgets; maintains required records and reports on departmental activities.

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.

Represent the Borough at meetings and hearings as appropriate. Ability to meet at various locations on short notice and on evenings and weekends.

Develop and administer annual operating budgets.

Formulate and implement department policy, programs, and procedures.

MINIMUM QUALIFICATIONS

Minimum of five years of progressively responsible real estate appraisal work experience.

Bachelor's degree in real estate, business administration, economics, or related field preferred.

Two years' experience as an administrative manager in a supervisory capacity or responsible supervisory background; management experience in a collective bargaining context preferred.

Considerable knowledge of the principles, methods, and techniques of real property appraisal, including mass appraisal. Prefer knowledge with land development and sales.

Knowledge of laws, rules, and regulations governing real property appraisal and assessment in Alaska.

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.

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.

Ability to communicate assessment policies and practices to the public.

Experience working with an electronic Assisted Mass Appraisal System and record management systems for property.

Ability to exercise authority and instill confidence in managing programs subject to high scrutiny.

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.

APPLICATION PROCEDURE:

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.

SALARY

Level V Minimum of \$103,555 DOE

POSITIONS SUPERVISED

Deputy Assessor, Land Manager, Office Manager

DINAH KILGORE BOARD OF DIRECTORS REGION 1



Thank You

for your support. I look forward to working with our members and the board of directors on addressing issues and the continuous advancement of IAAO. Contact me at dinakilg@epcad.org if you have a question, concern, or just want to visit.



25 YEARS

PAUL M. CUSSEN, National Bureau of Property Administration, Chicago

LARRY DONK, Snohomish County Assessor's Office, Lake Stevens, Washington

WILLIAM J. FORD, AAS, City of Worcester, Worcester, Massachusetts

PEGGY L. NOLDE, CAE, Grand Blanc, Michigan

LAWRENCE G. QUINN, Town of Arcadia, Newark, New York

30 YEARS

E. LEE BENNETT, Hancock County, Diamondhead, Mississippi

LOUIS G. BREEDING, JLL Hotels and Hospitality Group, Tampa, Florida

JULIE M. CAMPBELL, Julie Campbell, Brighton, Illinois

CONNIE CAROSIELLI, Elk Grove Township, Arlington Heights, Illinois

DAVID CROCKETT, Los Angeles County Assessor's Office, Signal Hill, California

P. TIMOTHY EICHENBERG, New Mexico Property Tax, Albuquerque, New Mexico

STEVE A. FISCUS, Idaho State Tax Commission, Boise, Idaho

JOHN R. LEWIS JR., Statewide Appraisal, Brandon, Mississippi

WENDELL R. MAIN II, Pitt County Tax Administration, Washington, North Carolina

JOAN M. OROS, Coventry, Connecticut

MITZI L. PRESLEY, CMS, Monroe County, Aberdeen, Mississippi

35 YEARS

ERIC G. ANDERSON, PPS, Charlotte, North Carolina

RICHARD A. BEAMER, CAE, Guilford County, Tax Department, Greensboro, North Carolina

LINDA P. FALLESEN, Humboldt County Assessor's Office, Dakota City, Iowa

PAUL M. FLYNN, New Smyrna Beach, Florida

MARILEE E. FULLER, CAE, Seattle
DEBRA P. HILL, Randolph County Tax Department, Asheboro, North Carolina

NICHOLAS S. HUFFORD, CAE, US General Services Administration, Arlington, Virginia

RONALD D. MCKISSICK, N. Chesterfield, Virginia

JOHN E. O'DONNELL III, John E O' Donnell & Associates, New Gloucester, Maine

ROBERT S VIHON, Worssek & Vihon, LLP, Chicago

DAVID L. WILLS, AAS, Knox County Property Assessor's Office, Knoxville, Tennessee

40 YEARS

FRANCES A. BEACH, CAE, retired, Jacksonville, Florida

45 YEARS

THOMAS M. TULLY, Thomas M. Tully Ltd., Chicago

50 YEARS

INSTITUTE OF IOWA CERTIFIED ASSESSORS, Grundy Center, Iowa
WILLIAM S. CARMAN, CAE, FIAAO, Franklin, Tennessee

55 YEARS

NORTHEASTERN REGIONAL ASSOCIATION OF ASSESSING OFFICERS, Windsor, Connecticut
THOMAS D. DITTMER, CAE, Alexandria, Virginia

IAAO names Elizabeth Brandel CFO and COO, Ashley Lathrop to Deputy CFO

IAAO announced that effective Jan. 1, Elizabeth Brandel, CPA/CITP, CBMA, MBA, will be the Chief Financial Officer and Chief Operating Officer, and Ashley Lathrop will become the Deputy Chief Financial Officer. Brandel is responsible for all aspects of the financial affairs of IAAO. Before joining IAAO, Beth gained a broad range of regulatory, corporate, and local government experience, including leadership positions and work with appointed and elected boards. In addition to a CPA, she earned Bachelor of Business Administration and Master of Business Administration degrees from Pittsburg State University. Mr. Lathrop has been with IAAO since 2005, previously serving as Membership Director. He has a B.S. in finance and an MBA from Missouri State University in Springfield, Missouri. He also serves as a trustee for the Professional Consulting Services of IAAO, LLC, a wholly owned subsidiary of IAAO designed to help jurisdictions with assessment issues.



Brandel



Lathrop

Longtime IAAO member Marvin F. Poer dies at 91

Marvin Franklin Poer, Chairman of the Board of Marvin F. Poer & Company and a longtime IAAO member, passed away Nov. 23.



He was born Dec. 8, 1927, in Simms, Texas, a small town southwest of Texarkana. He graduated from James Bowie High School in 1946 and enlisted in the 1st Cavalry Division of the U.S. Army Japan Occupation and served for two years. He attended the University of North Texas in 1948 but was called back to active service from 1950 to 1951.

He graduated from the University of North Texas with a bachelor's degree in business management in 1952 and worked for Western Union in Alpine, Texas, and then with the Associates as an auto repossession man.

His property tax career began at Mobil Oil. In 1964 he started Marvin F. Poer and Company, which is one of the largest and most respected independent property tax firms in the country today. He joined IAAO in 1965. Marvin was a trailblazer and an icon in his field who stood for integrity, honor, and loyalty.

Memorial donations can be made to Good Shepherd Episcopal Church or Good Shepherd Episcopal School 11122 Midway Road Dallas, TX 75229.



REGISTRATION NOW OPEN

THRIVING IN A DISRUPTIVE TECH ERA

GIS/VALUATION

TECHNOLOGIES CONFERENCE • Formerly GIS/CAMA

MARCH 23-26, 2020
LOUISVILLE, KENTUCKY

New Designees

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



PETER J. LYNCH, AAS, County Assessor for Albemarle County, Virginia, has earned the IAAO Assessment Administration Specialist professional designation. Mr. Lynch has

served 26 years in the profession. He has been with Albemarle County in his current position for four years. Mr. Lynch holds a Bachelor of Science in finance with a concentration in real estate from Old Dominion University.



WILLIAM "BILLY" J. WHITE, CAE, AAS, Chief Appraiser, Tax Appraisal District of Bell County, Belton, Texas, earned the IAAO Assessment Administration Specialist professional

designation. Mr. White has been in his current position for a year and has been in the field for over 12 years. He is licensed with the state of Texas as a Registered Professional Appraiser, Class III Assessor/Collector. He has an Associate Arts with honors in business administration from Coastline Community College and a Bachelor of Science, cum laude, in liberal arts from Excelsior College.

CAE

CERTIFIED ASSESSMENT EVALUATOR



W. GREGORY JONAK, CAE, Commercial Appraiser for the City of Suffolk, Virginia, has earned the IAAO Certified Assessment Evaluator professional designation.

Mr. Jonak has served 36 years in the profession. He has been with the City of Suffolk and in his current position for one and a half years. Mr. Jonak holds a Bachelor of Science in Chemistry with Radford University. Mr. Jonak is a member of the Virginia Association of Assessing Officers and is licensed as a Certified General Real Estate Appraiser by the Commonwealth of Virginia and as a Certified General Real Estate Appraiser by the state of North Carolina.



GARRY PAULS, CAE, RES, Senior Marketing Commercial Appraiser for Saskatchewan Assessment Management Agency, Saskatchewan, Canada, has earned the IAAO

Certified Assessment Evaluator professional designation. Mr. Pauls has 18 years in the profession. He has been with the Saskatchewan Assessment Management Agency for 15 years and has been in his current position for two years. Mr. Pauls holds an appraisal and assessment diploma from Lakeland College.

CMS

CADASTRAL MAPPING SPECIALIST



TAMI D. BEANE, CMS, County Tax Assessor, Itawamba County, Mississippi, has earned the IAAO Cadastral Mapping Specialist professional designation. Ms. Beane

has been with Itawamba County for seven years in her current position. Ms. Beane is a member of the Mississippi IAAO Chapter and is a Certified Appraiser and Assessment Evaluator I and II with the Mississippi Department of Revenue.



KATIE DOYLE, CMS, Senior Appraiser, Pulaski County, Arkansas, has earned the IAAO Cadastral Mapping Specialist professional designation. Ms. Doyle has

been with Pulaski County for nine years and in her current position for five years. She's a member of the Arkansas IAAO Chapter and the Arkansas Society of Certified Public Managers.



JOHN C. FRESHOUR, CMS, Mapping Technician for the Pulaski County Assessor, Arkansas, has earned the IAAO Cadastral Mapping Specialist professional designation. Mr. Freshour

has served three years in the profession. He has been with the Pulaski County Assessor for two years and in his current position for six months. He holds a Bachelor of Arts in history from the University of Arkansas at Little Rock and is working on a Master of Arts in public history.

RES

RESIDENTIAL EVALUATION SPECIALIST



BROOKE CANADA, RES, has earned the IAAO Residential Evaluation Specialist professional designation. Ms. Canada has 10 years in the profes-

sion, working with Sedgwick County, Kansas, and Adams County, Colorado. She was a presenter at the 2018 IAAO Annual Conference in Minneapolis. Ms. Canada holds a bachelor's degree from Florida State University.



STEPHANIE H. CLARK, AAS, RES, Senior Appraiser, Broward County, Florida, Property Appraiser's Office, has earned the IAAO Residential Evaluation Specialist professional

designation. Ms. Clark has served 22 years in the profession. She has been with the Broward County Property Appraiser's Office for 13 years and in her current position for two years. Ms. Clark is a Certified Florida Evaluator with the Florida Department of Revenue. She is also a member of the Florida IAAO Chapter and has also earned the IAAO Assessment Administration Specialist designation.



MICHAEL D. FRESHOUR, RES, Residential Analyst for the Pulaski County Assessor's Office, Arkansas, has earned the IAAO Residential Evaluation Specialist professional

designation. Mr. Freshour has served eight years in the profession with the Pulaski County Assessor's Office and three years in his current position. He is a member of the Arkansas Chapter of IAAO and is a Central Representative for his area.



CECILIA E. KELLY, RES, Real Estate Appraiser I, City of Portsmouth, Virginia, has earned the IAAO Residential Evaluation Specialist professional designation.

Ms. Kelly has been with the City of Portsmouth for 15 years and has been in her current position for three years.

And the survey says ...

The results from the most recent IAAO membership engagement survey are in and tallied

BY ASHLEY LATHROP

The saying goes, "It's not *what* you know, it's *who* you know," but let's take it a step further: It's not who you know, it's how you know to grow who you know.

Association folks aren't that different from assessors. We all rely on data. We try things, we check the data. When things work, we are smart.

We at IAAO HQ get a lot of our data from surveys, from the annual post-conference survey to the recently completed membership engagement survey.

With this information, we update programs, messages, and prioritize benefits to maximize member experiences.

The results from the most recent IAAO membership engagement survey are as follows.

75 percent

of responding members are likely to use their IAAO membership to find an answer to a professional question or challenge.

84 percent

of responding members have used IAAO resources (member resource center, IAAO library, member directory, IAAO online, or printed publications) to overcome a challenge or problem.

92 percent

of responding members read "Assessing Info," IAAO's email newsletter.

90 percent

of responding members read *Fair+Equitable*, IAAO's magazine.

48 percent

of responding members participate in IAAO Connect, IAAO's online community.



But nearly **33 percent** of responding members say they do not reach out to fellow members to find help overcoming a challenge or solving a problem.

Wait. 33 percent?

The most powerful resource we have is each other.

IAAO has 8,237 members across the globe, which means each member has 8,236 resources on top of the tangible assets already in place at IAAO HQ.

Phone a friend, use IAAO Connect to post an RFP, find out how others are valuing tiny houses, dig deeper into mineral rights ... Be intentional at conference, make it a point to get beyond the small talk.

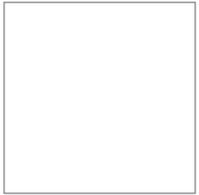
You can't have networking without work. Take the time to grow yourself by helping others.



ASHLEY LATHROP
is IAAO Deputy
CFO.

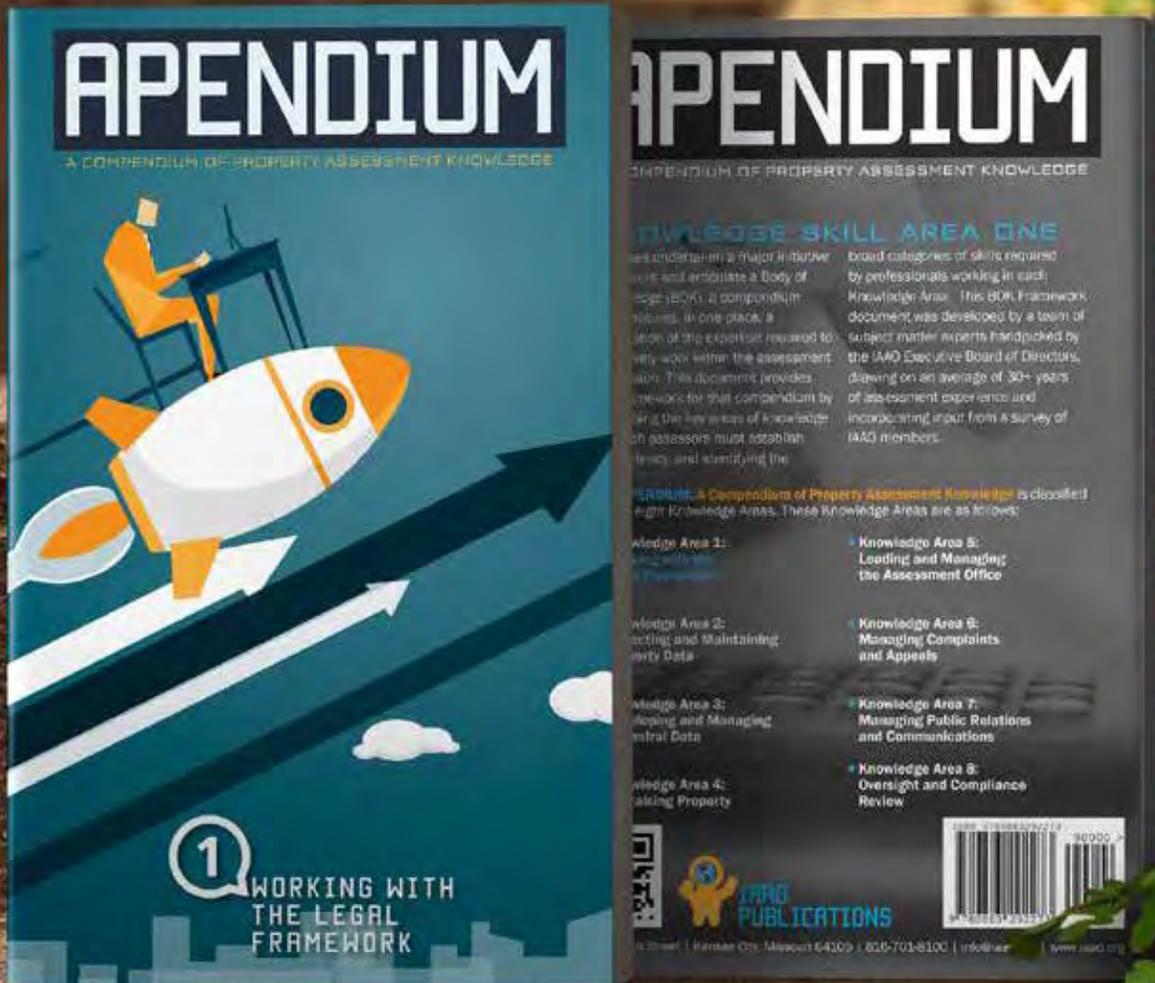


International Association
of Assessing Officers
314 w. 10th St.
Kansas City, Missouri 64105-1616



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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