

FAIR+EQUITABLE

JANUARY 2021 | VOLUME 19 | NUMBER 1

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

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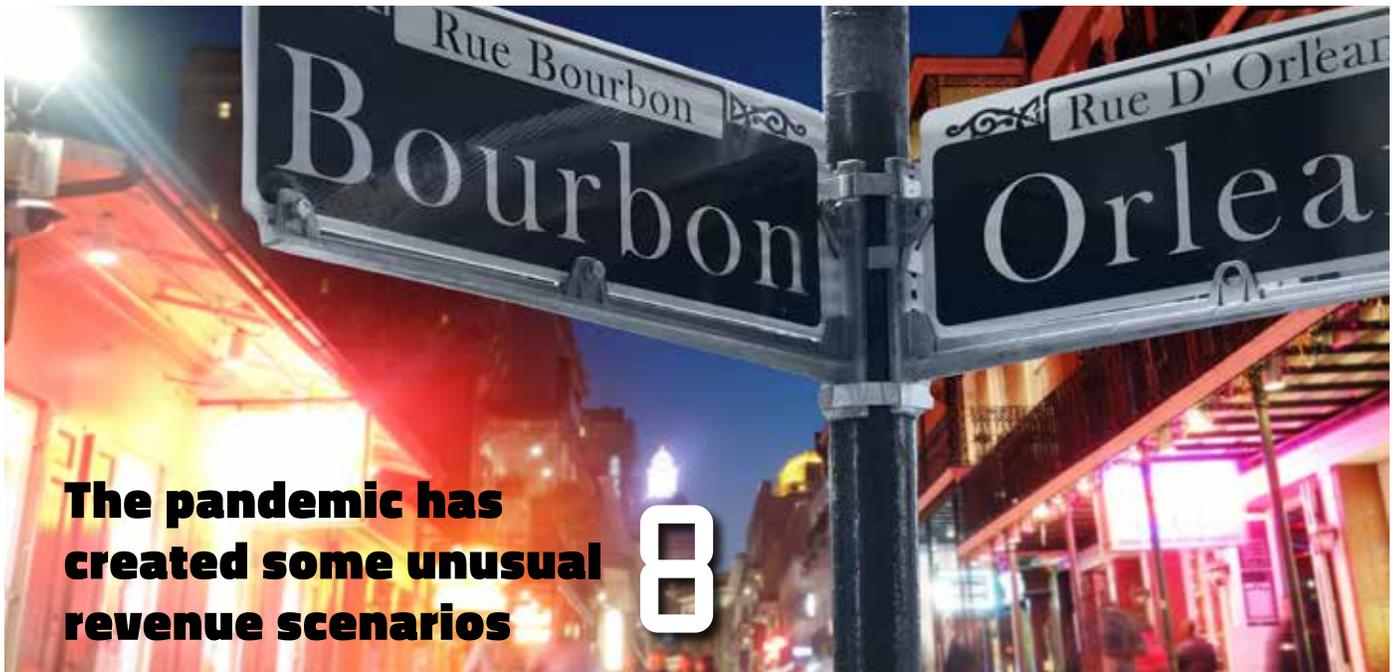


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Derek Dubbé, RES
Appraiser Supervisor
Arlington County Virginia



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During virtual meetings in late summer and fall, the task force hammered out close to 20 action items, which were presented in November to the IAAO Board of Directors.



23 VIRTUAL APPEALS WEBINAR

IAAO Partner Tyler Technologies is offering a webinar on Jan. 14 called "Going Virtual – A Shift in Appeals Collaboration."



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Fair + Equitable is published 10 times a year by the International Association of Assessing Officers, 314 W 10th Street, Kansas City, Missouri 64105-1616. Subscription rate for members is included in annual dues. Nonmember print subscriptions are \$140 annually. Individual issues are \$10 plus shipping and handling. Send address changes to: Membership Department, International Association of Assessing Officers, 314 W 10th Street, Kansas City, Missouri 64105-1616. Send correspondence to the address above.

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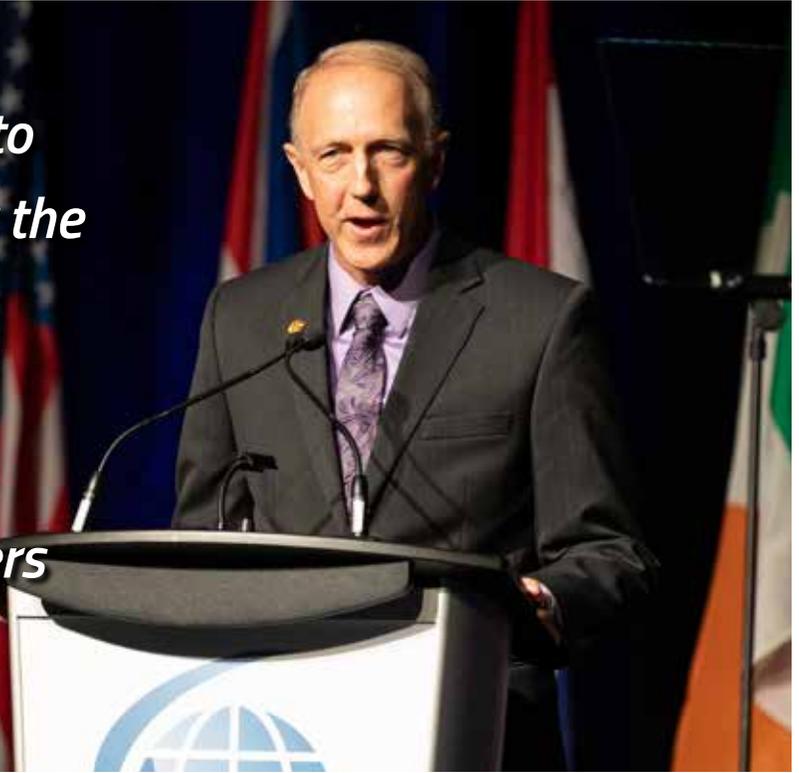
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First, I would like IAAO to focus on advocating for the assessment industry. We are in a wonderful profession that most people and policy makers don't understand.



GREG McHENRY, AAS

IAAO President

We need to focus our international efforts and resources on those opportunities and the partnerships that make the most sense while also providing the best return to IAAO.

The start of a new year always brings the optimism of a chance for change and the possibility of better times.

And after 2020, I'm sure most of us are looking forward to a new year.

Change is in the air all around, and the biggest change at IAAO is welcoming Debra McGuire, MBA, IOM, CAE, as the new Executive Director.

Following the retirement of Ron Worth last September, the Board of Directors went through an extensive review process to find a replacement, and we are looking forward to Debra's start.

The new Executive Director will have a full

plate to start, and there are several items IAAO and the Board will be focusing on.

First, I would like IAAO to focus on advocating for the assessment industry.

We are in a wonderful profession that most people and policy makers don't understand.

Over the next year, we will be working on ways to get our message out to decision makers more often and more effectively.

Among the options are a new task force that will work with the National Association of Counties (NACo) to develop advocacy strategies and programs for jurisdictions, chapters and affiliates, and assessors.

Next, IAAO will be working on the develop-

“Change is in the air all around, and the biggest change at IAAO is welcoming Debra McGuire as the new Executive Director.”

ment of a new strategic plan.

This will be an update of the Vision 2020 plan and will carry us through 2025.

The Strategic Plan Task Force, chaired by President-Elect Wade Patterson, is working on this project. The Task Force’s goal is to have a plan ready for board approval at its April meeting in Savannah, Georgia.

As part of the strategy, we will be looking at the international aspect of IAAO.

The Board has worked with a consultant to develop an international plan, which can be incorporated into the new Strategic Plan.

Among the questions we need to review are what are the best and most practical international avenues to pursue, with whom, and where?

We need to focus our international efforts and resources on those opportunities and the partnerships that make the most sense while also providing the best return to IAAO.

Last, but not least, our education programs continue to remain a priority.

We are working to update and refresh all our course materials and continuing to do so regularly is a must.

IAAO Director of Professional Development Heather Moser and her team are also working on a badging and credentialing program especially geared towards staff-level assessors with specific areas of work experience.

The department is also looking into developing a mass appraisal version of the USPAP course to cre-

ate a course specifically designed for mass appraisal by focusing on USPAP standards five and six.

IAAO is also replacing the Adobe Flash-based 800 series with new modularized training.

The demise of Flash provides an opportunity to create training modules and implement them into the courses in which the modules are needed *and*, if appropriate, customize those modules for various markets, such as California.

We are working on a digital badging program to allow learners to achieve an assessment professional title (and earning digital badges) based on completing modules related to the Body of Knowledge as well as one of two elective packages.

In addition to the changes and priorities outlined above, 2021 will be a busy year.

While we had to cancel the Legal Seminar in December because of new COVID restrictions in Austin, we are hoping to move our other meetings back to in-person.

Plans are also moving forward on planning for the annual conference in Chicago, a virtual GIS conference, a revised Emerging Leadership Forum, and the Prep & Trial Seminar in Des Moines.

We will keep members informed of any changes through Assessing Info and *Fair+Equitable* magazine, which, as we announced last fall, will be distributed to all members electronically beginning with this issue.

I hope you will enjoy this issue.

2021 is a new year and one we are excited to start!

– Greg McHenry

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OKLAHOMA

Seminole Nation wants to tax oil producers; Oklahoma AG says no

The recent landmark U.S. Supreme Court *McGirt* decision focuses primarily on criminal jurisdiction, but now it looks like the Seminole Nation is trying to tax oil producers in Seminole County, something Oklahoma Attorney General Mike Hunter says is illegal.

“The law is pretty clear, we think it’s crystal clear in regards to on reservation lands,” Hunter told KFOR. “The limitation on tribes to regulate or tax non-Indians and on non-Indian business activity.”

In a letter sent to oil producers, the Seminole Nation said companies were “required to pay 8%” of what they produce. Hunter says tribes can only do that if the business has a contract with the tribe, or if the business is interfering with the tribal government.

Oklahoma Gov. Kevin Stitt used Twitter to echo Hunter’s comments.

Indian law attorney and part-time tribal court judge, Robert Gifford, says the letter is the Seminole Nation’s way of exercising its sovereignty.

“They would have some argument, but the burden would be on the tribe,” Gifford told KFOR. “It has been found that the Seminole Nation is still intact, it belongs to the tribe; however, their ability to tax and their ability to engage in civil litigation will have to go through a lot of review.”

— *Kfor.com*

NEW JERSEY

New Jersey may be the first state to impose per-bed fees on nonprofit hospitals for municipal services

New Jersey lawmakers approved an unusual measure last week that requires many nonprofit hospitals to pay per-bed fees to their local governments, while preserving their increasingly contested property-tax exemptions.

The legislation, which requires hospitals to pay a fee of \$3 a day for each licensed bed, is in response to a landmark 2015 New Jersey Tax Court ruling involving Morristown Medical Center that “the operation and function of nonprofit hospitals do not meet the criteria for property tax exemption” under state law. A 300-bed hospital subject to the fee would pay \$328,500 a year.

The New Jersey Legislature passed a similar per-bed payment system four years ago, soon after the Morris County tax-court decision, but Gov. Chris Christie vetoed it. In the meantime, at least 40 of New Jersey’s 60 or so nonprofit hospitals have been taken to tax court. Some have reached settlements and agreed to help pay for municipal services.

Cathy Bennett, chief executive of the New Jersey Hospital Association, described the legislation as the result of cooperation by the legislature, municipalities, and the hospital industry.

“I think people realized, we can’t allow this property tax issue to spiral out of control and result in policy that would drain hospital finances, particularly now, where we’ve seen the impact to the bottom line,” Bennett said, referring to the financial hit hospitals have taken from the coronavirus pandemic. “Hospitals are operating with [negative] margins that we haven’t seen since the late 1990s,” she said.

Bennett estimated that per-bed payments, plus an additional \$300 per day payments for satellite emergency departments, would total \$22 million a year, including \$6.9 million in southern New Jersey.

The New Jersey League of Municipalities has urged its members to ask Murphy to veto the legislation because the “community service contribution” called for in the legislation amounts in aggregate to far less than it would be if the hospitals were taxed fairly.

The association favors a legislative fix for the problem of modern hospitals not qualifying for property tax exemption, but would prefer a complete reexamination of New Jersey’s tax-exemption law, said Frank Marshall, associate general counsel at the league.

“It hasn’t been modernized in a long time. It needs to be updated to reflect

the current business practices of every industry, not just hospitals, but any other nonprofits or not-for-profits that are exempt from property taxes,” he said.

The question of whether nonprofits deserve property-tax exemptions is an increasingly contested area of the law, especially in towns that are hard-pressed to pay for services.

— *Inquirer.com*

NEW YORK CITY

New law bars NYC evictions, foreclosures through May 1

A new state law will bar tenant evictions and foreclosures on small property owners through May 1 amid the coronavirus pandemic.

“People are really struggling. We don’t want to see people put out on the street. This bill is about keeping them in their homes,” said Assemblyman Jeff Dinowitz (D-Bronx), chief author of the law.

Under the legislation, all ongoing eviction-related matters and residential foreclosure proceedings would be stayed or frozen for 60 days.

These proceedings could be further stayed until May 1, 2021, if a tenant, homeowner or small landlord files an application of hardship.

The measure also prohibits negative credit ratings to homeowners who receive a stay on a mortgage foreclosure, tax foreclosure, or tax lien sale, or if they are in arrears and file a hardship declaration.

The bill also extends property tax exemptions to senior citizens and disabled homeowners without having to refile for the break this year.

But the city’s major landlords group opposes the legislation as going too far.

“Owners recognize and support the need to help tenants without sufficient financial resources to pay rent due to job loss or health circumstances.

“However, this proposed bill extends the eviction moratorium for residential tenants based on the submission of a simple declaration of financial hardship without proving such hardship caused by COVID-related job loss or income

reduction,” said Joseph Strasburg, president of the Rent Stabilization Association, which represents 25,000 owners of the 1 million rent-stabilized apartments in the five boroughs.

“With no requirement of proof that the COVID-19 pandemic negatively affected their income, and no income limitation to qualify for eviction protection, a tenant whose household income went from a half-million dollars to \$250,000 would qualify for eviction protection by declaring that their income has been ‘significantly reduced,’” Strasburg said.

— *Nypost.com*

NIGERIA

Nigeria’s tax potentials remain untapped – Kaduna Gov. El-Rufai

Gov. Nasir El-Rufai of Kaduna state in Nigeria has decried the inability of the Federal Government to maximize tax potentials, especially as it relates to tax collection and revenue.

El-Rufai said this untapped tax potential is the bane of a flawed provision of social goods and physical infrastructure, which largely depends on revenue generated through taxes and other sources.

The governor noted the considerable resistance to the hike in VAT from 5% to 7.5%, and says Nigeria’s rates are much lower than neighboring countries.

He also emphasized the need to block tax leakages which drain government revenue, noting that leakages may occur at the stage of revenue generation, by wrong assessment or no assessment of taxpayers. He further lamented that only a minority of residents pay income tax in Nigeria.

— *Nairametrics.com*

THE UNITED STATES

Median house prices end year with a 14% jump

The scalding hot house sales market is ending the year on a high, according to a new report from Redfin.

For the four weeks ending December

20, the median home sale price increased 14% year over year to \$320,714. In July, the median home price was \$300,462.

In the same four-week time period, pending home sales jumped 34% YOY, while in the single week ending December 20, they were 30% higher than the week earlier. New listings of homes rose 12% from the previous year. Active listings (the number of homes listed for sale at any point during the period), however, fell 31% from 2019 to an all-time low, according to Redfin.

Thirty-nine percent of homeowners that went under contract accepted the offer within the first two weeks of the home being on the market, which was higher than the 26% of a year ago.

Another way to understand the market is the list-to-price ratio, which measures how close homes sell to their asking prices. That measure declined slightly to 99.4%. At year-end 2019, that ratio was 97.9%.

The seasonally adjusted Redfin Homebuyer Demand Index, which measures the requests for home tours and other services from Redfin agents, rose 23% for the week ending December 20 from pre-pandemic levels in January and February.

During the week of December 18, mortgage purchase applications fell 5% week over week (seasonally adjusted) but were up 26% from a year earlier (unadjusted) during the week. These applicants were taking advantage of low 30-year mortgage rates, which fell to an all-time low of 2.66%. Since late July, rates have been below 3%.

“Going into the new year, it will truly be out with the old, because there will be very few homes from 2020 left on the market,” Redfin chief economist Daryl Fairweather said in a prepared statement. “So those who resolve to buy a home in 2021 may need to wait with bated breath for sellers to list their homes.”

With supply drying up and home prices rising, homeownership may be pushed out of reach for more Americans in the year ahead.

“The housing market is still hot, but we may be starting to see rising home prices hurting affordability,” said

Lawrence Yun, National Association of Realtor’s chief economist.

That could keep more people in apartments and single-family rentals. In September, U.S. single-family rent rose 2.5% year over year, according to CoreLogic Insights.

“The combination of scarce housing, low-interest rates, plus very strong demand “has pushed home prices to levels that are making it difficult to save for a payment, particularly among first-time buyers, who don’t have the luxury of using housing equity from a sale to use as a down payment,” said Yun.

— *GlobeSt.*

FLORIDA

Long-time county appraiser Ed Crapo explains what has changed over 40 years

A lot has changed in the four decades since Ed Crapo, AAS, FIAAO, became Alachua County, Florida, Property Appraiser in 1980.

He has seen leniency in homestead exemptions and a vertical development in Gainesville buildings over the past five years. However, some things are moving faster than others.

“The cost of housing ... whether you’re renting or buying, it is outstripping growth and wages,” Crapo, a past IAAO president, said. “But I think the housing market is going to create some innovation that we’ve only begun to see a little bit of.”

The biggest change he’s seen is an expected one, a change in technology.

“We’ve got Google street view, we have a lot of different ways we can look and see what a building’s got,” he said.

After 40 years in his position, Crapo says the best part of his job was watching his team grow over the years.

Property appraisers from Putnam and Clay County started by working under him.

“They’ve been able to leave from here and become successful in other places,” Crapo said.

Ayesha Solomon will step into his position.

— *wcjb.com*

BY SANDRA PATTERSON



Minnesota Tax Court awards litigation costs, but rejects fee for county's appraiser

A national retailer that turned down an assessor's settlement offer only to receive a higher valuation on its property at trial has been ordered to pay the county's out-of-pocket costs but not the fee requested for the county's use of its own appraiser.

The Minnesota Tax Court ruled that the department store chain had to reimburse the county for statutorily permitted fees as well as any transcription costs related to the trial.

The court, however, would not allow the county to collect for the work of its own employee at fee appraiser rates.

The litigation involved a multistory parking ramp at the retailer's downtown Minneapolis store. For one tax year, the assessor's estimate of market value was \$14.1 million. The county offered to settle for \$13.9 million; the owners wanted a value of \$12.6 million. For the next year, the numbers were \$15.4, \$14.9, and \$13.3 million, respectively.

At trial, the tax court set the parking-ramp's value at over \$16.1 million for the first year and more than \$17.8 million for the second.

Minnesota statutes permit counties to seek reimbursement of "costs and disbursements" if a taxpayer chooses to

sue rather than settle and ends up with a property value that is higher than the settlement offer.

The retailer agreed to pay for the required statutory fee and copying costs but balked at reimbursing the county for deposition and trial transcripts or for the county appraiser's time at the going fee-appraiser hourly rate. The county sought \$25,000 for the appeal property appraisal and \$2,362 for the appraiser's time testifying at the trial.

The retailer objected to reimbursement of the deposition transcription fees claiming that questioning its two employees was part of the discovery process and not trial related.

The court ordered these charges paid because the depositions were reasonable and not duplicative. Neither employee testified at the trial, the court noted, but transcripts of both depositions were entered into evidence. In addition, both the retailer's and the county's appraiser relied on the information from the depositions in preparing their appraisal reports.

Regarding the trial transcripts, the retailer claimed that it was only responsible for the cost of the court reporter covering the trial, not the transcripts

the reporter produced. The court reminded that by statute, the party bringing the appeal is required to provide a "verbatim stenographic report" of the proceedings. Therefore, the retailer must pay for the trial transcripts too, the court said.

Finally, the court determined the retailer was not obligated for the estimated costs for the county employee's appraisal or his court appearance. To receive compensation for a disbursement, the court said, one party has to actually pay another party for the services involved. Here, the county is seeking reimbursement for a hypothetical cost based on its employee's opinion of the value of his services when performed by a fee appraiser.

Even if the county had filed for reimbursement based on the employee's salary, it probably couldn't collect, the court said. The county would need to show that its expenses were more than what it would be paying its employee anyway.

(Macy's Retail Holdings, Inc. v. County of Hennepin, Minnesota Tax Court, Nos. 27-CV-15-6881 and 27-CV-16-4588, June 12, 2020; Macy's Retail Holdings, Inc. v. County of Hennepin, Minnesota Tax Court, Nos. 27-CV-15-6881 and 27-CV-16-4588, December 17, 2019)

No tax on long-term lease after building sale

A California appellate court has ruled that a city cannot charge a real estate transfer tax on the value of a tenant's long-term lease as part of an office building sale.

The lease did not represent "realty sold" as the ordinance requires, the court said.

The decision results in a nearly \$267,000 refund on a \$1.6-million transfer tax bill.

The city collects the tax when a deed is recorded after a property sale. What constitutes realty sold under the ordinance is based on the definition of change of ownership in the state's property tax statutes.

Long-term leases, over 35 years, are defined as a change of ownership in the statute. They are treated differently from shorter term leases because they are thought to transfer a bundle of rights that approximates a fee simple interest in the property rather than merely the temporary right of possession. The 35-year term also reflects the typical lease length institutional lenders require for lease financing and therefore is thought to approximate a fee interest.

In 2009, the building owner rented the ground floor to a national drugstore chain for a term of 20 years with five options for five-year renewals. Because the lease term with renewals was longer than 35 years, it represented a change of ownership. The building owner paid the city a real estate transfer tax based on the expected income stream over the 45-year lease term.

When the building was sold in 2015, the only change to the lease was the name of the landlord. The building owner argued that charging a transfer tax on the remaining lease term was double taxation.

The court said that the creation of the long-term lease brought about a change of ownership, but the sale of the lease to another building owner was merely a transfer of property. What the new owner received was the right to the space after the lease ended, the court said. There was no change of ownership because the landlord's reversionary interest is not considered equivalent to the drugstore's fee simple interest.

The reasoning behind this, the court said, is that transactions should be taxed only if they transfer the economic burden of the property between the parties.

In the property tax context, a rule permitting reassessment whenever a property with a long-term lease changes hands could result in a significant tax increase to a lessee who is responsible for the property taxes. This increase would occur despite the fact that the lessee has no control over whether the building is sold.

Adopting the city's position could lead to equally unreasonable outcomes, the court said.

A building owner could pay a transfer tax on the present value of an empty rental space after a sale and then a short time later be required to pay again on the value of the lease when the space is let to a tenant.

In this case, the primary economic value of the leased property and its beneficial ownership stayed with the drugstore tenant even after the building was sold, the court said. Because the drugstore retained the primary ownership interest throughout the transaction, there was no realty sold that would be subject to the transfer tax.

(731 Market Street Owner, LLC v City and County of San Francisco, Court of Appeal of California, First Appellate District, A154369, June 18, 2020)





Public finance

The pandemic-driven
recession has created
some unusual
revenue scenarios

Most cities are bracing for revenue shortfalls between 5 and 9 percent, according to research by Andrew Reschovsky, professor emeritus of public affairs and applied economics at the University of Wisconsin–Madison and a former Lincoln Institute fellow.

BY LIZ FARMER

As most major cities grapple with lost revenue from the pandemic, some are turning toward the property tax as a way of filling the gap.

Perhaps nowhere has this decision been more controversial than in Nashville, where the largest tax increase in the city's history has already survived one attempt to overturn it.

Like other cities that rely on tourism, Nashville has suffered in the wake of the pandemic — most notably in entertainment and retail tax revenue.

More than half of the city's estimated \$280 million in reduced revenue for the fiscal year that started July 1 is due to the sales tax.

The city finance department attributes nearly all the lower-than-expected revenue to COVID-19, but a tornado that ripped through the area earlier this year also played a role.

Deputy Finance Director Mary Jo Wiggins said

Nashville's economy makes it "subject to a higher volatility in our activity taxes."

Meanwhile, the metro region's property tax rates had been historically low in recent years.

"Increasing the property tax rate in fiscal 2021 provides greater stability in our tax revenue base," she said.

Nashville isn't the only place trying to lean more on the stability of the property tax in the recession.

Houston this year used an exemption for declared disasters — in this case, COVID-19 — to set a tax rate that would increase property tax revenue by more than the state's limit of 3.5 percent per year.

And in Chicago, the City Council recently approved Mayor Lori Lightfoot's proposed property tax increase (among other revenue-raising remedies) to plug a \$1.2 billion projected budget deficit.

The legislation also includes a plan to raise



Mary Jo Wiggins



Andrew Reschovsky



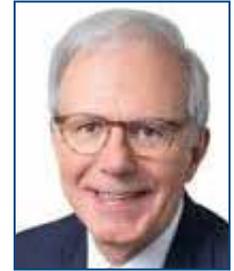
Joan Youngman



Erroll Williams



Fritz Kaegi



Bill Purcell

property taxes each year with inflation, tying it to the consumer price index.

All told, most cities are bracing for revenue shortfalls between 5 and 9 percent, according to research by Andrew Reschovsky, professor emeritus of public affairs and applied economics at the University of Wisconsin-Madison and a former Lincoln Institute fellow.

Reschovsky estimated the total revenue loss across all cities at \$165 billion.

Lincoln Senior Fellow Joan Youngman said the property tax tends to be a more stable source of local revenue, for several reasons.

Real property is a long-term investment, and in a downturn its values are generally not as volatile as retail sales or income.

Local governments often have some ability to adjust the tax rate in response to changes in the tax base, and a multiyear assessment cycle can allow officials time to anticipate and respond to shortfalls.

“Revenue from tourism, entertainment, and travel can be subject to much more immediate and dramatic declines,” Youngman said. “That is why a mix of revenue sources on different cycles can be very helpful.”

Still, the pandemic-driven recession has created some unusual revenue scenarios and the property tax is no exception.

Assessors in New Orleans and in Cook County, home to Chicago, have taken the unusual step of reassessing properties ahead of schedule to account for business losses from the pandemic.

In New Orleans, Assessor Erroll Williams made across-the-board cuts in 2021 assessments for hotels, restaur-

rants, and other commercial properties by as much as 57 percent.

And in Cook County, Assessor Fritz Kaegi is planning to reevaluate every property in the county, a move that is also expected to lower tax bills for commercial properties.

Back in Nashville, the circumstances around the consolidated city-county Metro government’s property tax increase were also unusual.

The Metro council approved increasing the rate by 34 percent—a large jump by any standard but particularly for a region with a low-tax culture.

But the rate increase came on the heels of one of the lowest property tax rates in decades.

Moreover, Nashville residents already paid some of the lowest property taxes in a state where effective rates are among the nation’s lowest.

Tennesseans on average pay less than \$900 a year in property taxes, compared with more than \$1,600 nationwide, according to the Lincoln Institute’s state-by-state property tax database tool.

Bill Purcell, mayor of Nashville from 1999–2007, said the city erred when it did not take advantage of an opportunity to increase revenue after its last four-year reappraisal in 2017, which recorded soaring property values.

State law does not allow revenues to rise automatically when the property values increase.

After a general reappraisal, counties and municipalities must advertise intent in the newspaper and hold a public hearing before they adopt a resolution or ordinance establishing a tax rate that would generate greater overall tax revenues than were billed in the year before

the reappraisal.

Nashville did not take this step after the 2017 reappraisal, and instead reduced the tax rate by 30 percent to keep collections level.

Stagnating the city’s largest revenue stream created budget pressure and lawmakers resorted to one-time measures to fix budgets. By 2019, Comptroller Justin Wilson began warning the city of a state takeover unless it could balance its budget.

“The Great Recession had long passed, employees had been promised raises, the city was growing substantially, and there was no adjustment of revenue to meet those needs,” Purcell said, adding that the property tax increase was a politically uncomfortable but necessary move.

Nashville’s new rate is \$4.221 per \$100 of assessed value — in line with its 25-year average.

And because that rate is applied only to a small portion of the assessed value, it remains one of the lowest effective rates (0.67 percent) among Tennessee’s largest cities and counties.

“It is extremely difficult to raise taxes during a crisis,” Youngman said.

“This shows the importance of continual adjustments to keep values and collections current, with appropriate relief measures targeted to taxpayers in need.”

LIZ FARMER is a fiscal policy expert and journalist whose areas of expertise include budgets, fiscal distress, and tax policy. She is a research fellow at the Rockefeller Institute’s Future of Labor Research Center.

► This article was originally published in *Land Lines* magazine. © 2020, Lincoln Institute of Land Policy.



GIS/VALUATION TECHNOLOGIES

Virtual Conference | WEEK OF MARCH 22 - 26, 2021

URISA and IAAO have made the decision to move forward with a virtual GIS/Valuation Technologies Conference in 2021. The 24th annual conference will take place the week of March 22, 2021.

The conference planning committee, led by Dan Fasteen, PhD (Aumentum Technologies), Alex Hepp (Cyclomedia), and Kevin Keene (City of Philadelphia) will begin by reaching out to those individuals who were planning to present at the 2020 event in order to determine their willingness to do so during a virtual event (either the planned topic or a revised submission). We will solicit additional presentations from individuals to address some of the most important topics facing our professions during this time (i.e. equity, pandemic, economic).

Both URISA and IAAO have successfully hosted virtual conferences and training events during the past year and will build on those experiences and those of our participants and sponsors to create a valuable program.

Stay tuned for additional information, specific times, and opportunities to participate.



MEET THE 2021 NEW 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. 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 President-Elect for 2021.

His IAAO involvement and leadership include 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, and the Infrastructure Review Committee, and he 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 Subcommittee 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.





PATRICK ALESANDRINI, CAE, RES, is IAAO Vice President and the Hillsborough County, Florida, Chief Deputy Property Appraiser.

Mr. Alesandrini is a Senior IAAO Instructor, teaching since 1985, and is approved to teach over 25 courses, workshops, and seminars. He served on the Board of Directors from 2016 to 2018, and is a member of the Governance Committee. He has also served on the Research Committee, Education Committee, Instructor Relations Committee, and Ethics Committee and as the Chair of the AVM Cre-

denialing Task Force.

As President of the Florida Chapter of IAAO, he and its board carried out the first Strategic Plan in state-certified general real estate appraiser chapter's history. He has the MAI and SRA designations and has served as the President of the Peoria Area Chapter for the Appraisal Institute. Mr. Alesandrini is a Florida state-certified general real estate appraiser, and is a certified *USPAP* instructor. Pat and his wife Mary have been married 41 years and reside in Tampa.

BRIAN GAY is a Valuation and Customer Relations manager with the Municipal Property Assessment Corporation in the Timmins office, Ontario, Canada, and represents Region 2.

Mr. Gay has had many leadership roles with IAAO, including being a founding member and past president of the IAAO BC chapter; an Equivalency Task Force member; conference speaker and volunteer; Emerging Leadership Summit inaugural participant; a U40 advocate and member; a Professional Development Committee member; IAAO representative; Executive Director search committee member; and an in-state instructor.

He holds a BSc (Honors) degree in estate

management from Heriot Watt University, Edinburgh, Scotland; a postgraduate certificate in project management from Royal Roads University, British Columbia; Alternative Dispute Resolution certification from the Sitt Feld Group, MRICS (Chartered Valuation Surveyor) designation from RICS; Accredited Professional Appraiser (AACI P. App) from the Appraisal Institute of Canada; and the Certified Internal Auditor designation from the Institute of Internal Auditors.

He is working on his master's degree in interdisciplinary studies at Royal Roads University, British Columbia, and completing his IAAO CAE designation.



MARCY MARTIN, AAS, represents Region 1. She is the Real Property Tax Administrator for the County of Maui in Hawaii.

She earned a Bachelor of Arts in mathematics at San Diego State University and has been an appraiser in Maui County since 1990, with 21 of those years in the assessment field and nine in private appraisal practice.

Ms. Martin has been an IAAO member for 10 years and earned the Assessment Administration Specialist designation in 2013. Maui County earned the Certificate of Excellence in Assessment Administration in 2018. Ms. Martin has served on the Professional Development Committee for the past two years.

TERRY TAYLOR, CAE, RES, AAS, is Orange County, Florida, Director of Real Estate Residential Assessment and represents District 3.

Mr. Taylor has been an IAAO member since 2008; is a Senior Instructor; has served as a member and chair of the Member Recognition Committee; served on the Professional Development Committee, the International CEAA Task Force; was Chair of the International Designation Equivalency Task Force; and is a Professional Designation Advisor and a CEAA Mentor.

He also won the IAAO Instructor of Excellence Award in 2019 and the IAAO Ian McClung CAE Global Award in 2019; and was a co-author of an article in *Fair+Equitable* magazine in 2018.

He's been a member of the IAAO Florida Chapter since 1993, and has served on and chaired its Real Property Committee. He was Florida Chapter Member of the Year in 2019.

Mr. Taylor earned his degree in business administration at the University of Central Florida.



Debra McGuire picked to lead IAAO as Executive Director

When Debra N. McGuire, MBA, IOM, CAE, was growing up in Chicago, she was unaware that the headquarters for IAAO — the association that she would be selected to begin leading in January 2021 as its new Executive Director — was headquartered for 71 years in her hometown before its move to Kansas City in 2005.

Nor did she know that “the Windy City” would be the site of IAAO’s Annual Conference during her first year as Executive Director.

But both are a noteworthy coincidence.

“Knowing the rich traditions of IAAO began in Chicago and that our Annual Conference is slated to take place there in August 2021 is quite fitting,” Ms. McGuire said.

“In addition to this ‘Chicago connection,’ I feel a sense of community with IAAO after working with assessors and municipalities throughout half of my nonprofit career when I was Director of Education and Communications at the Michigan Townships Association (MTA).

“At MTA, I was able to see first-hand the impact and importance of assessment professionals to jurisdictions throughout the state.”

Experienced association leader, dedicated volunteer

As a leading figure in the nonprofit sector for over 25 years, Ms. McGuire has an accomplished track record in association management, most recently as CEO of Association Interim Solutions in Dallas.

In addition to her extensive experience at the Michigan Townships Association, she served as President and Chief Executive Officer of the American Fire Sprinkler Association, and as Chief Executive Officer and Executive Vice President of the American Academy of Family Physicians — Michigan Chapter and its nonprofit foundation.

Ms. McGuire held senior roles previously at the Michigan Manufacturers Association and Michigan Pharmacists



Debra McGuire, MBA, IOM, CAE

Association, and she has also led advocacy initiatives as a registered lobbyist.

She earned a Master of Business Administration degree in 2010 from Cornerstone University in Grand Rapids, Michigan, and holds a Bachelor of Arts degree from Michigan State University.

An Honors College graduate, Ms. McGuire — a former internationally-ranked athlete — was part of MSU’s 1982 Women’s Track & Field Big Ten Conference Championship Team.

She also completed the Institute of Organizational Management (IOM) program at the University of Notre Dame and achieved the Certified Association Executive (CAE) designation from the American Society of Association Executives (ASAE).

A dedicated volunteer leader, Ms. McGuire has served on numerous committees, councils, and boards for many years, including the MSU Honors College Alumni Association for Strategic Planning, ASAE, and the ASAE Research Foundation, where she was recently selected to Chair the 2021 Research Committee in Washington, D.C.

In 2012–2013, after serving five years as a Commissioner, she was appointed Chair of the Certified Association Executive Commission, the independent certifying body of ASAE, which awards the CAE credential and is responsible for setting standing rules and policies.

She has also been the recipient of several honors and awards, including ASAE’s Gold Circle Award and the Emerging Leader Award, conferred by the Michigan Society of Association Executives.

Providing executive vision

“The IAAO Board of Directors was impressed with Debra’s extensive management and association experience, including a background of working with assessors while she was with the Michigan Townships Association for 14 years along with having practical experience as a licensed Realtor®,” said IAAO 2020 President Amy Rasmussen, RES, AAS, FIAAO.

“We look forward to her joining IAAO and leading us in the future.”

Ms. McGuire will lead a team of more than 20 talented professionals who create and deliver innovative education, valued professional development and internationally recognized certification programs, and business solutions for more than 8,500 professionals serving as assessors, appraisers, valuation specialists, equalization directors, and industry partners.

She succeeds Paul Welcome, CAE, FIAAO, who served since Oct. 1, 2020 as IAAO’s Interim Executive Director following the retirement of Ronald Worth, CAE, FSMPS, FAIC, who had led IAAO for more than five years.

“I am delighted to be part of IAAO, which has long been respected as the leading association and standard-setter in the assessment and valuation area worldwide,” Ms. McGuire said.

“I look forward to working with a dedicated Board and committed staff in serving assessors and valuers around the globe in advancing assessing, appraising and valuation best practices, creating fair and equitable tax policies, and elevating the profession,” she said.

“I’m passionate about fostering an inclusive and diverse culture that embraces collaboration, builds community, and supports innovation to bring greater value to IAAO’s members.”



Lance Briner

Stephanie Clark

Taylor Dobson

Mike Mills

Larry Roscoe

Five students pass first virtual IEW

IAAO recently offered the first Virtual Instructor Evaluation Workshop and five members were approved to teach IAAO classes online.

They are:

LANCE BRINER: Lance is a Commercial Appraiser II in the Alachua County Property Appraiser's Office in Gainesville, Florida. Already a scuba diving instructor, Lance is now an IAAO Junior Instructor who has a passion for teaching especially statistics and modeling courses. A CAE candidate, Lance has a Bachelor of Science degree in Business Administration (Finance) from the University of Florida.

STEPHANIE CLARK, AAS, RES: Stephanie is a Senior Appraiser in the Broward County, Florida Appraiser's Office. Now an IAAO Junior Instructor, Stephanie also creates learning materials and instructs junior appraisers. Besides her extensive background in IAAO education, Stephanie also teaches Florida valuation law and computer application courses and is an IAAO CAE candidate.

TAYLOR DOBSON, RES: Taylor is a Property Appraiser III in Madison County, Alabama and says he is excited to be a part of IAAO's first ever Virtual Instructor Evaluation Workshop. "IAAO has provided

me so many opportunities to continue to grow and challenge myself." Now an IAAO Junior Instructor, Taylor has also been published several times in *Fair+Equitable* magazine and is the current President of the Alabama Chapter of the IAAO. He said he would like to challenge everyone to continue to grow and learn. "The only thing that can hold you back....is you! Now go be great."

MIKE MILLS, RES: Mike Mills is an Appraiser II in the Residential Division at King County, Washington and an IAAO CAE candidate. With an expert understanding of Excel, Mike enjoys developing and maintaining complex calculators and templates. These skills, along with a background in commercial, residential and fee appraisal, allow Mike to offer IAAO students a multi-dimensional learning experience.

LARRY ROSCOE: Larry has been the Assessor for Horry County, South Carolina since 2015. Before that, he spent seven years as the Deputy Assessor for Florence County, South Carolina, and has been in county government for 13 years. Larry earned his Bachelor's Degree in economics from the Francis Marion School of Business and his Master's in Public Administration (MPA) from Arkansas State University. He is also a State Certified

General Appraiser and Appraisal Education Instructor, and now Certified for Virtual Education by the IAAO as a Junior Instructor. Larry also owns/operates CTR advisors, a consulting firm aimed at improving efficiency in government. Larry's broad and extensive background will benefit his IAAO students.

The five successfully passed the intensive three-day IAAO Virtual Instructor Evaluation Workshop conducted online in early December.

Passing the IEW means the new instructors join the ranks of our already successful instructors as live online (distance) educators.

Live online courses are scheduled courses and workshops that are delivered with a remote instructor.

Similar to a webinar, students participate in live online courses through an online platform (such as WebEx or Zoom) and have the opportunity to interact with the instructor and classmates in real-time.

These courses occur over a one- or two-week period (30-hour courses) and at the conclusion of a course, learners who want to take an exam will do so using the IAAO online proctoring service.

A list of upcoming Live Online Courses is on the IAAO website, under the Education tab.



*Diversity and Inclusion Task Force members, top row, from left: Opal Hudson, Chair; Manny Gallegos; David Souble; Steve Miner
Bottom row, from left: Vivian Wilhoite, Ryan Hatch, Tanya Giddings, and IAAO staff liaison Larry Clark*

Diversity & Inclusion Task Force created

During virtual meetings between August and November, the task force hammered out close to 20 action items, which were presented in November to the IAAO Board of Directors.

BY DAVID SOUBLET

In late August of 2020, eight diverse IAAO members were asked to volunteer to serve on a new task force aimed to gauge and improve IAAO's condition regarding diversity, inclusion, and opportunities for IAAO minority members and within the appraisal/assessment profession in general.

This group formed the newly named IAAO Diversity and Inclusion Task Force.

Since then, the team has conducted virtual meetings, which started on a biweekly basis, to draw upon members' experiences and to brainstorm diversity and inclusion ideas that could be turned into action items for IAAO Board consideration.

The task force began working largely within an initial framework laid out by IAAO leadership, and then expanded as the team evaluated organizational needs of consideration for success in this undertaking.

During virtual meetings between August and November, the task force hammered out close to 20 action items, which were presented in November to the IAAO Board of Directors.

IAAO leadership agreed to support the majority of the ideas presented, which the task force has already started working on.

The first is for the collection of IAAO membership demographic data to develop a comprehensive picture of IAAO's membership in terms of race, ethnicity, gender, national and global location, jurisdiction makeup, and other criteria.

This information will allow for a more accurate assessment of IAAO's current diversity and inclusivity measures, practices, and policies in various aspects.

The second is the recruitment of an international member to the task force for 2021.

The Diversity and Inclusion Task Force members work in offices stretching from California to Florida

and were asked to share why they volunteered for this effort.

Chairing this team of diverse and talented professional volunteers is **Opal Hudson**, Director of Community and Social Media Relations for the Hillsborough County Property Appraiser in Tampa, Florida.

She has worked in the appraisal industry since 2003 and has served on various IAAO and Florida Chapter committees and task forces over the last several years.

"When asked to chair this committee, I was extremely hesitant, in part, due to the enormity of the task," Hudson said.

"But my passion for diversity, equality, inclusivity, and emotional intelligence as the key to success, not only in the workplace, but in every aspect of life, prevailed.

"I'm humbled to work with such a diverse, passionate, and informed team and I've already gained so much valuable insight and knowledge from them all in our short time together.

"Our task is not easy, but it is very dear and important to each of our hearts," she said.

A veteran of various IAAO committees and task forces during his 29-year

assessment career, **Manny Gallegos** is a Supervising Appraiser with the Office of the Assessor in Los Angeles County and an IAAO state representative.

Gallegos lives and works in one of the most diverse counties in the country, and it is his hope that the Diversity and Inclusion Task Force can, "help create positive change regarding diversity within IAAO and the assessment profession."

Steve Miner, Assessment Commissioner for the City of Milwaukee, presented information on systemic racism to the IAAO Board in July 2020 at the request of President Amy Rasmussen.

That presentation is the precursor for establishing the IAAO Diversity and Inclusion Task Force.

Miner has been working to improve diversity in the Milwaukee office for years and his office annually monitors and revises its own diversity action plan.

He has also partnered with others to create and distribute a high school curriculum that addresses the causes of segregation and resulting inequitable housing conditions.

David Soublet, Residential Real Estate

Manager in the Orleans Parish Assessors Office (New Orleans), works in a 64-parish state with a 32% Black population but with only three elected Black assessors.

In his view, there is a good level of gender diversity at the assessor level, but virtually no racial diversity. This lack of diversity applies to many of the assessment offices, as well as the state regulatory office.

With the boom in the Hispanic population in Louisiana post-Hurricane Katrina, even more diverse talent will be available to these offices and the appraisal profession in general.

"Promoting diversity and inclusion is certainly fair and creates more equitable opportunities for everyone," Soublet said.

Tanya Giddings is the elected Assessor in Bernalillo County, Albuquerque, New Mexico, and said her belief that, "diversity and inclusion matters in every organization, leadership position or in just about any aspect that affects, serves and impacts our community and society" as her driving force behind joining this new

Continued on page 21

When asked to chair this committee, I was extremely hesitant, in part, due to the enormity of the task. But my passion for diversity, equality, inclusivity, and emotional intelligence as the key to success, not only in the workplace, but in every aspect of life, prevailed. ... Our task is not easy, but it is very dear and important to each of our hearts.

— Diversity and Inclusion Task Force Chair Opal Hudson



IAAO CONFERENCE + EXHIBITION EMBRACING CHANGE

August 29 - September 1 ▶ Chicago, Illinois

CALL FOR EDUCATION SESSION PRESENTATIONS

Submission Deadline: **JANUARY 20, 2021**

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. The intent is for the 2021 conference to be in person. If there should be a need to move to a virtual event speakers will be informed and requested to present virtually.

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 2021 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 learning objectives
- ▶ Indication of how attendees will be able to apply information to their daily work.
- ▶ Program design/interactive learning elements
- ▶ Overall quality

Submit proposals at iaao.org/Chicago

TIMELINE

NEW! Call for Presentations Deadline:
January 20, 2021

Conference Invitations to Present:
March 1, 2021

Presenter Letter of Agreements signed and submitted along with formal biographies of all presenters and a timed outline of the presentation: April 21, 2021

Session Materials* Due:
August 6, 2021

Check in: 30 minutes prior to the on-site session (Hyatt Regency Chicago)

* Materials include PowerPoint/Slide Presentation and Minimum One-page Narrative / Session Summary. A link for submission will be provided.

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, appropriate, error free language. Proposals require concise titles (limit of 12 words), a persuasive outcome-focused short description limited to 50 words (and suitable for publication), a longer description (limited to 200 words), three well thought out learning objectives, description of how attendees will be able to apply the information to their daily work, 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 of 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 2021. 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 presenter training.

All presenters must adhere to published deadlines.

SUBMISSION AREAS

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
- ▶ Leveraging Technology across the office
- ▶ Virtual Inspections for Data Collections
- ▶ Desktop Review—How it has become important in today's environment
- ▶ Desktop Review - What tools are needed for successful Accurate inspections
- ▶ Artificial Intelligence - Leveraging AI for Valuation Accuracy
- ▶ Covid / Managing in a Pandemic
- ▶ Communicating Virtually
- ▶ Essential Workers
- ▶ Adapting Valuation Methods in response to a Pandemic
- ▶ Disaster Response Preparedness/ Continuity of Operations

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.

- ▶ USPAP and the assessor
- ▶ Aligning office practices with statutes and rules
- ▶ How to introduce legislative changes in your jurisdiction
- ▶ Exemptions
- ▶ Capping and assessment/tax limitations
- ▶ Ownership transfers
- ▶ Recent court decisions and legislative update
- ▶ Short term rentals (Air B&B) Legal impacts
- ▶ Highest & Best Use
- ▶ Legal Implications of the Virtual Inspections

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.

- ▶ Cap rate development
- ▶ Accurate definition of Neighborhoods and Market areas
- ▶ Are physical inspections obsolete?
- ▶ Using drones to collect data
- ▶ Collecting Market Rates (Vacancy)
- ▶ Process to encourage submission of data
- ▶ Paper to Digital for property data
- ▶ Desk Top Review—Harness the power of data resources
- ▶ Optimizing data Collection & Maintenance
- ▶ Mobile Data Collection
- ▶ Virtual Inspections
- ▶ Resources/Tools for Collecting Market Data & Trends

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.

- ▶ The role of GIS in the assessment office
- ▶ Data analysis and modeling through mapping
- ▶ Value added from GIS data
- ▶ Spatial modeling
- ▶ Integrating GIS/CAMA/TAX
- ▶ 3-D Modeling at the unit level
- ▶ Establishing quality control methods
- ▶ Utilizing GIS for data visualization
- ▶ The role of GIS in property inspection

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.

- ▶ 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
- ▶ Valuing land in built-out communities
- ▶ Modeling
- ▶ AVM's, regression, and statistical analysis
- ▶ 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 Investigating Racial Disparity

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.

- ▶ Effective communication skills
- ▶ Tools and resources for career advancement
- ▶ Recruitment / Staffing / Employee Retention
- ▶ Interns in the assessor's office
- ▶ Improving productivity
- ▶ Effective position descriptions and performance evaluations
- ▶ Designation programs
- ▶ Employee recognition
- ▶ Staff Training & Development
- ▶ Multi-generation integration
- ▶ Succession planning
- ▶ Developing plans & goals in the Assessor Office
- ▶ Staff Motivation
- ▶ Developing quality control standards
- ▶ Leadership vs Management
- ▶ Budgeting/Financial best practices
- ▶ Developing an audit program
- ▶ Pandemic Preparation and Response
- ▶ Management Best Practices
- ▶ Developing Leadership Qualities
- ▶ Developing Diverse and Inclusive work environment
- ▶ Managing the Remote Workforce
- ▶ Managing and Influencing Office Culture
- ▶ Mentoring
- ▶ Work / Life Balance in a virtual world

BOK 6 MANAGING COMPLAINTS AND APPEALS

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

- ▶ Dispute Resolution
- ▶ Appeal Litigation & Strategy
- ▶ Defending Value Single Property vs Mass
- ▶ Negotiating Value
- ▶ Using depositions to your advantage
- ▶ Preparing to be a witness
- ▶ Expanding External Education
- ▶ Educating the Trier of Fact
- ▶ Virtual / Socially Distanced Hearings
- ▶ Pandemic Response

BOK 7 MANAGING PUBLIC RELATIONS AND COMMUNICATIONS

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

- ▶ Open access to public records (data transparency)
- ▶ Web based interaction with property owners/ Self Service Website
- ▶ Data Visualization
- ▶ Educate the public on the appeals process
- ▶ Managing Social Media
- ▶ How to communicate to your elected officials
- ▶ Communicating with other government agencies and partners
- ▶ Communication with the Media
- ▶ Preparing Annual Reports
- ▶ Public Appearances/Interviews
- ▶ Townhalls / Community Meetings
- ▶ Freedom of Information Act
- ▶ Recruitment and Outreach (Internships)
- ▶ Addressing Racial Disparity Issues
- ▶ Community Advocacy/Betterment
- ▶ Advocacy of the Profession
- ▶ Communications in a Virtual World

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).

- ▶ Monitoring the performance of Local Assessors and Property Tax Officials
- ▶ Set Standards and Specifications
- ▶ Ratio Studies
- ▶ Horizontal & Vertical Equity
- ▶ Auditing the Assessor
- ▶ Oversight Agency and their role in the Appeal Process
- ▶ Advocating with the Oversight Agency
- ▶ Forging Relationships with Legislators
- ▶ Assessing and Implementing Legislative Changes

Presentations on other topics related to the BOK are encouraged.

Submit proposals at
iaao.org/Chicago

IAAO CONFERENCE + EXHIBITION
August 29 - September 1 ▶ Chicago, Illinois

Diversity Inclusion Task Force created

Continued from page 17

initiative.

Ryan Hatch, Appraisal Manager, Washington County Assessor's Office in St. George, Utah, said, "I was asked to participate on this task force to give a different perspective and attempt to ensure that another demographic of our IAAO membership was represented.

"I come from a very small town in southern Utah, where there was not much racial diversity," Hatch said.

"I now work for the Washington County Assessor's Office in St. George, Utah, one of the fastest growing counties in the nation for many years.

"Though it is becoming more diverse as it grows, we don't see the issues firsthand that others around the country may.

"Two of my four children are adopted. One son is part African-American and one daughter is from Ethiopia. I don't see them as anything different. Skin color doesn't mean anything to us. We are simply 'our family.'

"Hopefully, we can bring this perspective into IAAO," Hatch said.

"We believe that we are all brothers and sisters on this Earth. I hope that we can help others move away from seeing race, color, and other differences in our workplaces, our homes, and our lives in general."

Vivian Wilhoite is the Assessor of Property of Metropolitan Nashville and Davidson County in Nashville, Tennessee.

She was elected in 2016 and re-elected in 2020, and is the first African-American to hold the office of Assessor of Property in the county's history, the second African-American woman elected as an Assessor in the State of Tennessee, and the third African-American elected statewide in Tennessee's history.

Wilhoite says she was honored to be called by IAAO President Amy

Rasmussen, who asked her to serve on the committee at the encouragement of former IAAO Board of Directors Member Bryan Kinsey.

Kinsey said, "... If you want a truthful perspective and insightful opinion on diversity and inclusion, please ask Vivian to serve."

Wilhoite immediately accepted the challenge and shared with President Rasmussen that she was deeply moved by her words of change following the death of George Floyd.

It was after that phone call Wilhoite reflected on her journey of how she came to be the Assessor, first starting out as an Appraiser more than 30 years ago for the State of Tennessee and remembering then she was one of only two African-American appraisers (she the only female) statewide for the Tennessee Public Service Commission that appraised public utilities property.

She is excited that she has been given this opportunity to be a channel for change in such an impactful organization.

Larry Clark, IAAO Director of Strategic Initiatives, is the IAAO staff liaison to the Diversity and Inclusion Task Force.

Clark has been instrumental in routing task force action items and info requests through IAAO management, especially the information technology department, to size up what demographic data are already collected by IAAO and how it can be improved.

In the months ahead, the task force will continue to work with IAAO staff to more clearly define IAAO Board-supported action items for implementation, revisit others not yet supported, and further evaluate and assist the organization in its efforts to promote diversity and inclusion.

DAVID M. SOUBLET, AAS, RES, is Residential Real Estate Manager with the Orleans Parish Assessor's Office in New Orleans.

IN MEMORIAM

Betty Smith-Henson



Betty Smith-Henson passed away Dec. 9, 2020, of complications from Covid-19.

She was 76.

Ms. Smith-Henson was an IAAO member since 2014 and had been Wayne County, Indiana, assessor

since she was elected during 2015 by a Republican caucus to replace the retiring assessor.

At the time, Ms. Smith-Henson was in her fourth term as the Wayne Township assessor.

She had been elected to that position during 2002 after spending two years as a deputy assessor.

Before her government work, she was a business office manager at a local supermarket for 26 years.

She was a strong conservative and active member of the Wayne County Republican Party and attended two presidential inaugurations. Private services were Dec. 17.

Neil 'Nick' Frank Nikkinen



Neil "Nick" Frank Nikkinen, CAE, AAS, 58, passed away Nov. 27, 2020.

Mr. Nikkinen was born in Lake Forest, Illinois, and moved to Florida in 1985 where he started his career of nearly 30 years in real estate appraisal.

He was a member of IAAO since 2004 and a Designated Member of the Appraisal Institute (MAI).

A private service was Dec. 6 in Ocala, Florida.



Upcoming educational opportunities

101 - Fundamentals of Real Property Appraisal

Feb. 1-5, Louisiana (Baton Rouge)
 Feb. 8-11, Virtual Classroom
 Feb. 8-12, Mississippi (Ridgeland)
 Oct. 25-29, Minnesota (Lake Elmo)

102 - Income Approach to Valuation

Feb. 1-4, Virtual Classroom
 Feb. 22-25, Missouri (Lake Ozark)
 Apr. 12-16, Mississippi (Ridgeland)
 Apr. 19-23, Louisiana (Baton Rouge)
 Dec. 6-10, Texas (Houston)

112 - Income Approach to Valuation II

May 17-21, Louisiana (Baton Rouge)
 Sept. 20-24, Minnesota (Lake Elmo)

155 - Depreciation Analysis

Jan. 12-13, Idaho (Boise)

201 - Appraisal of Land

Jan. 11-15, Idaho (Boise)

Mar. 8-11, Virtual Classroom
 Sept. 27-Oct. 1, Texas (Houston)

300 - Fundamentals of Mass Appraisal

Jan. 11-15, Idaho (Boise)

311 - Real Property Modeling Concepts

Apr. 19-23, Louisiana (Baton Rouge)
 Aug. 30-Sept. 3, Texas (Houston)

354 - Multiple Regression Analysis

Jan. 14-15, Idaho (Boise)

400 - Assessment Administration

May. 17-21, Louisiana (Baton Rouge)

402 - Tax Policy

Jan. 25-28, Virtual Classroom

452 - Fundamentals of Assessment Ratio Studies (Workshop)

Feb. 15-17, Virtual Classroom

500 - Assessment of Personal Property

Feb. 1-5, Louisiana (Baton Rouge)
 Feb. 8-12, Mississippi (Ridgeland)

551 - Valuation of Machinery and Equipment

Sept. 8-10, Texas (Houston)

600 - Principles and Techniques of Cadastral Mapping

Jan. 11-15, Idaho (Boise)
 Mar. 29 - April 1, Virtual Classroom
 Feb. 1-5, Louisiana (Baton Rouge)

601 - Cadastral Mapping: Methods and Applications

Feb. 8-11, Virtual Classroom
 Apr. 19-23, Louisiana (Baton Rouge)

854 - CMS Case Problem Review Workshop

Mar. 10-11, Mississippi (Oxford)

Virtual property appeals webinar set for Jan. 14

As appraisal and tax offices are challenged by the pandemic, constituent demands, limited resources, and more, workflows must be adapted to meet your changing needs.

IAAO Partner Tyler Technologies is offering a webinar on Jan. 14 called “Going Virtual – A Shift in Appeals Collaboration.”

This webinar will last about an hour, and will start at 2 p.m. Eastern time, Thursday, Jan. 14.

When dealing with property valuation appeals, vendors and offices alike are exhibiting great agility to ensure taxpayers’ concerns are heard and issues are resolved with minimal complications.

Revealing tips and tricks for virtual collaboration, Tyler Technologies’ vice president of appraisal services, Mark Folkerts, along with senior appraisal project supervisors Mary Noldy and Eric Coakley, offers important anecdotes and lessons learned from managing multiple



virtual property appeals in 2020.

The team of experienced remote specialists will deliver thoughtful insights on virtual operations and also discuss

critical components for successful interactions moving forward.

Register here, <https://empower.tyler-tech.com/IAAO-Appeals.html>

EVENTS

• BOARD OF DIRECTORS MEETING

April 16-17

• GIS/VALUATION TECHNOLOGIES VIRTUAL CONFERENCE

March 22-26

• BOARD OF DIRECTORS MEETING

June 16-17

• 2021 ANNUAL CONFERENCE

Aug. 29 - Sept. 1
Chicago

The IAAO team is continuously monitoring information provided by the Centers for Disease Control and other authorities and will work with our partners to determine if any changes to events are necessary.



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In our view: Continuing challenges for assessors in maximizing assessment equity

BY LISA A. HOBART AND JOHN F. RYAN

Unique among the various valuation practice areas mass appraisal, specifically in the ad valorem taxation work space, resources are directed at maximizing both appraisal accuracy AND appraisal equity. Equity, sometimes referred to as “assessment uniformity,” simply means the degree to which similar properties are appraised at similar levels of market value. Valuation practice areas focusing on single-property appraisal historically have not had access to the large data sets with which to compare similar property appraisals. Property appraisers/assessors have been working with such data sets for many decades. Without such data access, it is difficult, if not impossible, to make empirically grounded conclusions regarding appraisal equity. While the federal government, larger financial institutions and private data aggregation firms may have the ability either now or in the future to provide large detailed data sets for single-property appraisals, the ad valorem assessment world has an unmatched history of the dealing with and applying large databases using mass appraisal procedures and techniques to both develop appraisal estimates and evaluate results using statistical tests for accuracy and equity.

With the emergence of technology, research and innovative practices over the past five decades, local property assessment professionals have been at the forefront of exploring new and innovative practices and techniques to maximize appraisal accuracy and equity. The International Association of Assessing Officials (IAAO) has been a key partner in these efforts as they continue to publish and promote professional standards and education which provide guidance to local assessors and public finance officials in supporting both optimal appraisal practices and sound property tax policy.

Over the past several months there have been various articles in the general press citing anecdotal evidence of bias in appraisal practice specifically deal-

The views expressed in this letter are those of the authors and do not necessarily reflect those of IAAO.

ing with ownership ethnicity. IAAO’s position which we fully share, is there is simply no support for either any level of discrimination or bias in valuing property. Furthermore, we fully concur with IAAO’s position of categorically not supporting making any distinctions among humans based on race, gender, religion, race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, or handicaps.

It is important to review the environment of the property assessment/appraisal profession over the last 50+ years. First, following up on the landmark Civil Rights Act of 1964, The Fair Housing Act of 1968 was the capstone federal legislation of the civil rights era and it prohibited discrimination concerning the sale, rental and financing based on race, religion, national origin or sex.

Therefore, since 1968 it has been illegal to discriminate in any financial aspect dealing with real estate. (real estate financing is often based, in part, on underlying property valuations) Violators of the Fair Housing Act are subject to civil penalty amounts in addition to actual damages and attorney’s fees and costs that may be awarded.

Conclusion: It’s illegal to discriminate in matters dealing with property valuation

Second, since 1989, the United States government through its financial regulatory agencies has mandated compliance with both the *Uniform Standards of Professional Practice* (USPAP) and licensing and qualification requirements for property valuation professionals.

USPAP is also supplemented with property assessment/valuation practice-specific standards discussed later in this article. State-licensed appraisers must comply with extensive professional standards including in part the

following specific requirements set forth in USPAP:

CONDUCT:

An appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests.

An appraiser:

- **must not perform an assignment with bias;**
- **must not use or rely on unsupported conclusions relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value;**
- **must not engage in criminal conduct;**

¹ 2020-2021 *Uniform Standards of Professional Appraisal Practice*. The Appraisal Foundation, Appraisal Standards Board, Washington, DC. p. 7.

BIAS: A preference or inclination that precludes an appraiser’s impartiality, independence, or objectivity in an assignment².

² IBID, p. 3.

It is also important to note historically many valuation practitioners subscribed to and followed appraisal standards developed and maintained by professional appraisal organizations. These standards were consistent and in fact formed the basis for the development of the standards (USPAP & IAAO Standards) in place today.

Conclusion: It’s a violation of professional valuation standards to discriminate in matters dealing with property valuation and therefore an appraiser’s professional license to practice is subject to revocation.

Third, local property assessment administration is governed by state law and all states mandate assessment uniformity whether jurisdiction-wide or by major property class. For example, some states use fractional assessment systems where the level of assessment

for commercial property may be set at a higher percentage of market value than residential property. Regardless of the level of assessment, equity within major property use is required by either statute/administrative guideline or case law.

Further, assessing officers delineate market neighborhoods based on the physical, economic, governmental and social forces of value. Innovative statistical tools have been developed to “smooth” transition from one market neighborhood to another when fixed physical boundaries are not appropriate. Valuation model specification does not include data related specifically to the occupants. We are unaware of any valuation models constructed based on the occupants outside of age-specific residential improvements for elder housing. Assessing Officers use market information related to each delineated neighborhood to calibrate their valuation models and apply the results to each property within their respective neighborhood. Model components do not include elements of bias. Statistical testing measures the presence of price-related bias (regressive/progressive), and specifically a statistic referred to as the PRD provides one tool to test for the presence of price-related bias in a jurisdiction’s assessment roll/grand list.

Conclusion: State regulatory agencies and judicial bodies have the authority to order compliance with assessment uniformity requirements.

As noted above, valuation practitioners are required to follow laws and standards of professional practice. Local property assessors/appraisers are further guided by professional standards and practices. For well over 60 years IAAO has published standards of practice and provided in-depth training in the use of tools to measure regressive and/or progressive bias within given jurisdiction’s assessment database. However, these tools are often applied incorrectly leading to inconclusive or misleading results. When used appropriately the results are more meaningful. For example, stratifying a jurisdiction’s assessment roll before applying performance tests may lead to invalid conclusions. Individual subgroups may generate acceptable appraisal/assessment equity performance statistics but overall, inequity may exist across

different groups i.e., intergroup variation vs. variation. Such results require further analysis and corrective action to ensure achievement of accurate and uniform property assessments prior to finalization of an assessment roll.

Where assessment equity issues are present there are many potential underlying causes. In some cases, assessing officials lack fundamental training in application of assessment/sale price ratio studies. Often either due to incomplete data or inadequate tools, the influence of location on property value is not accurately recognized. Assessment/appraisal staff are generally well trained in capturing physical (quantitative) property data as a result of clear standards for measuring and listing buildings and related property improvements. The collection of qualitative property data requires a high level of training and informed experience. IAAO provides extensive training and tools to assist in analyzing assessment equity but if applied to either inaccurate or incomplete data, results are often misleading.

Assessing officials do not need new and more detailed requirements to perform their duties; rather more training is required using existing professional mass appraisal educational resources. State and local governments must fund property assessment agencies at sufficient levels to enable accurate and uniform property assessments for all properties within their jurisdictions. Unfounded demands for improved assessment equity are not credible without a full and complete appreciation of the associated costs both in terms of funding and properly trained professional appraisal/assessment staff.

While there are numerous examples in the past years and decades, a more recent example occurred when a large US city (Sept 2020) announced the postponement for their latest reappraisal scheduled for 2022 tax year until 2023. Regardless of the reasons, such postponements are all too typical when there is no specific state mandate for periodic reassessment. This points to a major underlying issue in many jurisdictions: the absence of either a state-mandated requirement or financial support to maintain property assessments/appraisals uniformly at market value as noted above.

Encouragingly, there are more and more assessment jurisdictions where positive changes are occurring. Most recently in another large US city, changes in the political environment resulted in a renewed focus on making major improvements in their assessment administration. The ultimate outcome should result in more accurate and equitable property assessments.

Given appropriate support for both state assessment guidelines and local assessment administration consistent with professional property assessment standards, property assessors are able to maintain property assessments uniformly at fair market value. While perfection is always the goal, the very nature of valuation includes constant change. Therefore, there will always be room for improvement and a need to monitor and update property values. We fully support IAAO’s continued commitment to assist not only its members needs but to promote best practices to protect and enhance public trust in where local assessment practices are committed to upholding IAAO’s professional standards.



LISA A. HOBART, CAE, PPS, FIAAO, ASA is a nationally recognized expert in property assessment working in a variety of high-level management and technical positions in both the public and private sector in her over 40 years’ experience. In addition to being recognized as one of the most highly rated

educators of practicing assessors/appraisers over the past 30+ years, Ms. Hobart directed and successfully implemented the first reappraisal in over 60 years in one of the largest and most diverse cities in the United States. She is licensed as a State-Certified General Appraiser and has served on the Board of Trustees including chair of several committees on *The Appraisal Foundation* based in Washington, DC for the past six years.



JOHN F. RYAN, CAE, FIAAO is a nationally recognized consultant and expert witness for real property appraisal including mass appraisal techniques and assessment ratio studies including some of the nation’s largest cities mentioned in the subject article as well other state and local assessment

agencies. He managed a state-wide assessment jurisdiction audit program and regularly is retained as an expert witness in related litigation. He is licensed as a State-Certified General Appraiser and currently serves as Vice-Chair of *The Appraisal Foundation’s Appraiser Qualifications Board*, the entity authorized by the U.S. Congress to set the qualifications for over 75,000 licensed and practicing real estate appraisers throughout the nation.

NEW DESIGNEES

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



CURT CHISHOLM, AAS, Residential Analyst, Leon County, Property Appraiser's Office, Tallahassee, Florida, earned the IAAO Assessment Administration professional designation. Mr. Chisholm

has been in the profession for 13 years. He has been in his current position for five years and has been with the Leon County Property Appraiser's Office for 16 years. He has a Bachelor of Science in political science from Florida State University and has been a member of the IAAO Florida Chapter for five years.



LISA SANDERS, AAS, DPA Specialist, Tennessee Comptroller of the Treasury Division of Property Assessments, Murfreesboro, Tennessee, earned the IAAO Assessment Administration

professional designation. Ms. Sanders has been in the profession for 32 years. She has been in her current position and with Tennessee Comptroller of the Treasury Division of Property Assessments for four years. Ms. Sanders has earned the Tennessee Certified Assessor and the Tennessee Master Assessor certifications. Before coming to the Tennessee Comptroller of the Treasury Division of Property Assessments, she worked with the Bedford County Assessor's office for 28 years. She's a member of the Tennessee Chapter of IAAO.

NORMA STEVENTON-BIERENS, AAS, Residential/Agricultural Field Manager, Sedgwick County Appraiser's Office, Wichita, Kansas, earned the IAAO Assessment Administration professional designation. Ms. Steventon-Bierens has been in the profession for 41 years, in her current position for two years. She has an RMA with the State of Kansas. She is also a member of the South-Central Kansas IAAO Regional Chapter and has served as its president, vice president, secretary, and treasurer.

CAE

CERTIFIED ASSESSMENT EVALUATOR



LYNSEE FIDEK, CAE, Property Assessor, City of Regina Assessment Department, South Dakota, earned the IAAO Certified Assessment Evaluator professional designation. Mrs. Fidek has been

in the profession for five years and with the City of Regina Assessment Department for seven and a half years. She has been in her current position for three and a half years. Lynsee has a Bachelor of Arts and a Diploma of business administration with the University of Regina. Mrs. Fidek also has a Certificate in Real Property Assessment from the University of British Columbia.

RES

RESIDENTIAL EVALUATION SPECIALIST



SUSANNA HADI, CAE, RES, Senior Market Commercial Appraiser, Saskatchewan Assessment Management Agency, earned the IAAO Residential Evaluation Specialist professional

designation. Ms. Hadi has been with the Saskatchewan Assessment Management and in the profession for 11 years, and in her current position for three years. Ms. Hadi has a Certificate in Real Property Assessment with the University of British Columbia and Sauders School of Business. She's a member of the Saskatchewan Assessment Appraiser Association.



JENNIFER WILLIS, RES, Regional Field Specialist, Vanguard Appraisals Inc., Camdenton, Missouri, earned the IAAO Residential Evaluation Specialist professional designation. Ms. Willis has

been in the profession for 23 years. She has been with Vanguard Appraisals Inc. for 10 years and has been in her current position for four years.

MEMBER ANNIVERSARIES - July-December, 2020

25 years

Barbara A. Balestrino, Mahoning County Auditor's Office, Youngstown, OH
Walter Carter, City of St. Louis Assessor's Office, Saint Louis, MO
Shaun P. Cooney, CAE, Saskatchewan Assessment Management Agency, Regina, SK, Canada
Steve Duffield, Kanawha County, Charleston, WV
Joseph K. Dunagan, Clarke County Tax Assessors, Athens, GA
Scott A. Engerson, City of Wyoming, Alto, MI
Barbara Esfeld, Great Bend, KS
M. Davis Gravely, Auburn, GA
Michael Hayes, Los Angeles County Assessor's Office, South El Monte, CA
William Hayes, National Bureau of Property Administration, Chicago, IL
Daniel K. Isenhour, Burke County Tax Office, Morganton, NC
Christopher Keeler, Sussex County Assessment Office, Georgetown, DE
DeeDee K. Kimber, RES, Weber County Assessor's Office, Ogden, UT
Mary L. Kirkpatrick, Forsyth County Tax Assessors, Cumming, GA
Peter F. Korpacz, Korpacz Realty Advisors, Inc., Mount Airy, MD
William Mark Krupski, CAE, Olmsted County Assessor's Office, Rochester, MN
Kelly D. Lintner, Collin Central Appraisal District, Mc Kinney, TX
James J. McCathern, Patriot Properties, Swampscott, MA
Mildred Peringer, Town of Preston, Preston, CT
J. D. Reed, Oklahoma County Assessor's Office, Oklahoma City, OK
Rodney R. Risling, CAE, City of Edmonton, St. Albert, AB, Canada
Douglas Scott, Clark County Assessor's Office, Las Vegas, NV
Scott J. Shedler, Town of Ramapo, Suffern, NY
Linda M. Stevenson, Van Buren Charter Township, Belleville, MI
David S. Stewart, Clark County, Washington, Vancouver, WA
Lawrence E. Stone, Santa Clara County, San Jose, CA
Stanley M. Thompson, Bradley County, Cleveland, TN
John G. Wedelich, Anchorage, AK
Elizabeth W. Welch, Henrico County Assessment Division, Henrico, VA

30 years

Susan Altieri, Town of Granby, Granby, CT
Peter Jude Collins, Property Appraisal

Services, Inc, Bronx, NY
Maurice M. Gogarty, Santa Rosa County, Tallahassee, FL
David M. Hieber, Oakland County Equalization, Pontiac, MI
Frank H. House, CAE, Madison County, Asheville, NC
Kathleen C. Howell, Cache County, Logan, UT
Robert E. V. Kelley Jr., Hill, Ward & Henderson, PA, Tampa, FL
Doris M. Koch, Texas Association of Appraisal Districts, Austin, TX
Timothy A. McGee, Lucas County Assessor's Office, Chariton, IA
L. Stephen Nelson, Criterion Property Resources, Nashville, TN
Patricia L. Smith, CAE, AAS, Comptroller of the Treasury State of Tennessee, Knoxville, TN

35 years

Sharon D. Brumfield, RES, Hanover County, Hanover, VA
Joyce L. Dyson, RES, Chesterfield County, Chesterfield, VA
Mark Godwin, Indian River County Property Appraiser's Office, Vero Beach, FL
David L. Gordon, Fayette County PVA, Lexington, KY
Ronald A. Kane, Ogle County, Freeport, IL
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Joseph H. Olsen, Weber County Assessor's Office, Ogden, UT
Michael F. Pratt, Palm Beach County Property Appraiser's Office, West Palm Beach, FL
Jim D. Sevier, Madison Parish, Tallulah, LA
Ross M. Simmelink, Sioux County, Orange City, IA
Steven B. Storff, Oklahoma County Assessor's Office, Oklahoma City, OK
William M. Wadsworth, FIAAO, Radiant Software Inc., Safety Harbor, FL
Steven A. Weber, Property Assessment Review, Saint Louis, MO

40 years

Leonard D. Barrett, Triou, GA
Stephen C. Behrenbrinker, Sauk Rapids, MN
Dorothy O. Bennett, CAE, Fairfax, VA
Steven J. Hopkins, Delaware Appraisal Group, LLC, Bear, DE

Bradford K. Moore, CAE, The Moore Group, Inc, Lincoln, NE
Mark Perry, CAE, Perry&Co, Ann Arbor, MI
Richard L. Sanderson, AAS, Richard L. Sanderson Consulting, Kalama, WA
Laurie A. Spencer, Leelanau County, Suttons Bay, MI
Kenneth Michael Wilkinson Sr., Fort Myers, FL

45 years

Wisconsin Association of Assessing Officers, Marshfield, WI
Richard A. Borst, Ph.D., Tyler Technologies, Inc., Phoenixville, PA
John G. Korinis, Charlotte, NC
Barbara Lager, CAE, Ryan, LLC, Broomfield, CO
Detlef D. Lange, Deloitte & Touche, LLP, Tucson, AZ
Walter A. Lawrence, Vernon, CT
Douglas McArthur, CAE, D C McArthur & Associates, Montpelier, VT
Melvin J. Obbink, GAAP Solutions, Sioux City, IA
Robert L. Schlabach, Property Tax Alliance, Inc., New Braunfels, TX
Cynthia A. Smith-Page, East River LLC, Alexandria, VA
Thomas L. Tucker, PPS, Tax Management Associates, Inc., Charlotte, NC

50 years

Saskatchewan Assessment Appraiser's Association, Regina, SK, Canada
David A. Wheelock, Longmont, CO

55 years

Jerrold F. Janata, Esq., Janata, LaCap & Associates, P.C., Ho Ho Kus, NJ
Joseph C. Sansone, Joseph C. Sansone Company Inc., Chesterfield, MO
Patrick T. Shields, Irving, TX

70 years

Georgia Association of Assessing Officials, Dalton, GA
Michigan Assessors Association, Romulus, MI
Connecticut Association of Assessing Officers, Windsor, CT
Minnesota Association of Assessing Officers, Alexandria, MN

75 years

Maryland Association Assessing Officers, Upper Marlboro, MD

IAAO Library new materials list

Members who would like assistance with accessing these materials may email the library at library@iaao.org.

New Journal Articles			
Article Title	Journal Title/ Date	Author(s)	Description
Beauty is in the eye of the home-owner: Aesthetic zoning and residential property values	<i>Real Estate Economics</i> / Spring 2020, 48 (2)	Thies Lindenthal	This article empirically confirms one core motivation for architectural zoning: Shape homogeneity among neighboring homes increases the value of residential buildings. Drawing on large-scale shape and transaction data, this study first develops a data-driven measure of architectural similarity, condensing three-dimensional shapes to univariate shape distributions. These algorithm-based similarity estimates are good predictors of human perceptions of shape similarity and are linked to property attributes and transaction prices. For the city of Rotterdam, a price premium of approximately 3.5% is estimated for row houses within very homogeneous ensembles over buildings facing heterogeneous neighbors.
Contact high: the external effects of retail marijuana establishments on house prices	<i>Real Estate Economics</i> / Spring 2020, 48 (1)	James Conklin, Moussa Diop, and Herman Li	Using publicly available data from the city of Denver and the state of Colorado, this study examines the effects of retail conversions from medical marijuana to retail marijuana stores) on neighboring house values in Denver, CO. The study period reflects a time before and after retail marijuana sales became legal in Colorado in 2014. Using a difference-in-differences approach, we compare houses that were in close proximity to a conversion (within 0.1 miles) to those that are farther away from a conversion. We find that single-family residences close to a retail conversion increased in value by approximately 8% relative to houses that are located slightly farther away.
Effect of COVID-19 on real estate taxation	<i>Journal of Real Estate Taxation</i> /2020, 47 (4)	Mark J. Witkin	The purpose of this article is to examine the effects of the COVID-19 pandemic on the assessment and taxation of commercial and multi-family residential real estate. This analysis focuses on the effects of the pandemic in Massachusetts because Massachusetts exhibits most of the characteristics and attributes affecting and common to other states. Also examines changes that have occurred, or are expected to occur, in statutes and regulations and in municipal ad valorem tax decisions.
Following the market? Hedonic farmland valuation using sales prices versus self-reported values	<i>Land Economics</i> / 2020, 96 (3)	Daniel P. Bigelow, Jennifer Ifft, and Todd Kueth	Many farmland valuation studies rely on survey estimates to form the dependent variable in a first-stage hedonic model. This study, based in New York State, provides a microscale comparison of transaction prices and producers' market value estimates from the U.S. Department of Agriculture's June Area Survey. Although we find similar weighted value distributions, regression results identify differences in marginal effect estimates and illustrate how market thinness plays a role in the comparability of observed transaction prices and self-reported values. The findings have implications for future hedonic studies, including insights into behavioral differences concerning how farmers and market participants perceive the value of farmland.
Immigration, capital flows and housing prices	<i>Real Estate Economics</i> / 2020, 48 (3)	Andrey Pavlov and Tsur Somerville	Research on immigration and real estate has found that immigrants lower house prices in immigrant destination neighborhoods. In this article, we find that this latter result is not globally true. Rather, we show that immigrants can raise neighborhood house prices, at least in the case of the wealthy immigrants that we study. We exploit a surprise suspension and subsequent closure of a popular investor immigration program in Canada to use a difference-in-differences methodology comparing wealthy immigrant destination census tracts to non-destination tracts.
Strip clubs, secondary effects and residential property prices	<i>Real Estate Economics</i> / 2020, 48 (3)	Taggart J. Brooks, Brad R. Humphreys, and Adam Nowak	Municipalities regulate sexually oriented business (SOBs) through the "secondary effects" doctrine, which justifies limiting First Amendment speech protections inside SOBs. Negative effects of SOBs on nearby neighborhood quality are a frequently cited secondary effect. Little empirical evidence exists that SOBs generate such negative externalities. If SOBs generate negative externalities, then nearby property prices should decrease when a strip club opens. We estimate regression models of housing prices to determine the effect of new clubs on nearby residential property prices in Seattle, exploiting the termination of a 17-year moratorium on openings and find no evidence that strip clubs have "secondary effects."
The property tax system in another jurisdiction	<i>Valuer</i> / September 2020	Paul Sanderson	This article compares and contrasts the Council Tax and non-domestic rates systems used in the United Kingdom with the property tax system used in Ontario Canada.
Why is residential racial segregation persistent?: A review of recent empirical evidence	<i>Journal of Real Estate Literature</i> /2020, 28 (1)	Jinyhup Kim	This study explores residential segregation in most U.S. metropolitan areas with an emphasis on separation between Black and White households. Based on six hypotheses for the underlying causes of Black-White residential segregation, (racial differences in income, racial differences in preferences for residential and neighborhood attributes, housing market discrimination, racial composition preference, racial differences in housing market information, and contribution of governmental institutions), this article updates current knowledge of residential patterns by synthesizing and critiquing the recent evidence from empirical studies conducted since 2000 on determinants of Black-White residential segregation.

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Title	Publisher or Journal Title/ Date	Author(s)	Description
Measuring the impact of COVID-19 on CRE property valuations	Trepp/2020		Commercial real estate's immunity to the COVID-19 pandemic is about to be tested in a multitude of ways. Each of the commercial property sectors: Lodging, Retail, Multifamily, Industrial, and Office are going to face their own unique set of COVID related challenges. COVID-19 would be considered an exceptional factor that would influence all parties to a transaction. The market value definitions do not provide much clarity or guidance for appraisers to rely on when appraising a commercial property during this pandemic.
Pandemic creates liability issues, concerns for appraisers	<i>Valuation Review</i> /August 24, 2020	Mike Holzheimer	Summarizes a presentation by Peter Christensen during this year's virtual Valuation 20/20 conference. Discusses possible claims against appraisers arising from COVID-19 situations.
Property tax trends 2019 and 2020	Lincoln Institute of Land Policy/2020	Catherine Collins	In response to the COVID-19 pandemic, states took immediate action to delay income tax filings, necessitated by the income taxes being structured, at least in part, on the federal tax. Providing widespread delays for property taxes is more difficult to achieve as much of the authority rests with local taxing jurisdictions. This paper reviews state responses and local options for providing relief to taxpayers.
Value sustainability: Real estate values in an era of pandemic pandemonium	Archstone Group	Dennis Duffy	In the current crisis caused by Covid-19, the real estate industry and its professionals are challenged with the task of accurately estimating market value so that proper investment decisions can be made now and in the future. As an industry, we will be required to adapt traditional valuation and underwriting procedures to provide more forward looking and sustainable valuation (both debt and equity) results.

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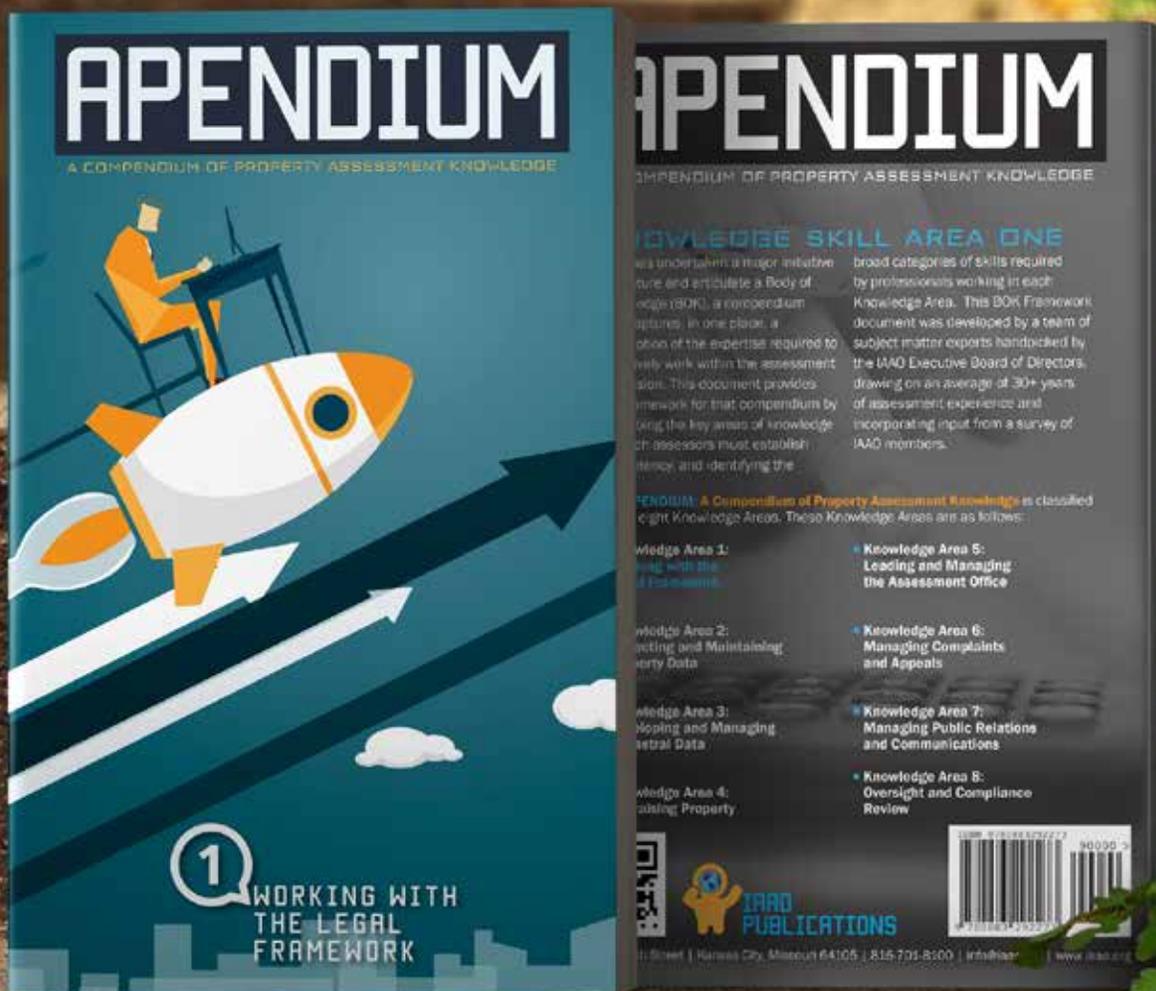
Title	Publisher/Date	Author	Description
Affordable Housing Development	Springer Nature, 2019	Jaime P. Luque-Nuriddin Ikromov-William B. Noseworthy	The authors provide important insights and practical demonstration of important financial tools often necessary to the financial feasibility of such projects, including tax-increment financing and the Low-Income Housing Tax Credit.
Data Visualisation with R	Springer Nature, 2017	Thomas Rahlf	This book introduces readers to the fundamentals of creating presentation graphics using R, based on 100 detailed and complete scripts.
Ethics and Taxation	Springer Nature, 2020	Robert F. van Brederode	This book does not present a single philosophical approach to taxation and ethics, but instead demonstrates the divergence in opinions and approaches using a framework consisting of three broad categories: tax policy and design of tax law; ethical standards for tax advisors and taxpayers; and tax law enforcement. In turn, the book addresses a number of moral questions in connection with taxes.
Local Tax Policy	Rowman & Littlefield Publishing Group, Inc., 2020	David Brunori	Provides the definitive discussion of how local governments raise revenue and addresses the fundamental influences on local tax and revenue policy including interjurisdictional competition, the politics of anti-taxation, and the relationships with state and federal governments.
Solar Farms	Taylor & Francis, 2017	Susan Neill-Geoff Stapleton-Christopher Martell	The market and policy impetus to install increasingly utility-scale solar systems, or solar farms (sometimes known as solar parks or ranches), has seen products and applications develop ahead of the collective industry knowledge and experience. Recently however, the market has matured and investment opportunities for utility-scale solar farms or parks as part of renewable energy policies have made the sector more attractive. This book brings together the latest technical, practical and financial information available to provide an essential guide to solar farms, from design and planning to installation and maintenance.
The R Book	John Wiley & Sons, Inc., 2013	Michael J. Crawley	Hugely successful and popular text presenting an extensive and comprehensive guide for all R users The R language is recognized as one of the most powerful and flexible statistical software packages, enabling users to apply many statistical techniques that would be impossible without such software to help implement such large data sets. R has become an essential tool for understanding and carrying out research.
Wicked Valuations	CRC Press, 2018	Michael McDermott	Traditional valuation approaches are increasingly recognized as being insufficient to address the wicked valuation problems of the diverse peoples and groups that inhabit the globe from North, South, East to West. This book demonstrates the limitations of science and, in particular economics, as the foundation on which valuations are traditionally based. It demonstrates the importance of and provides justification for the personal, cultural values and norms which underpin our assessment of "value", and the fact that these vary across the world. McDermott's autoethnography provides a lens to draw on knowledge and experience from his 40 years in land valuation in Africa and the Asia-Pacific, whilst documentary analysis is used to draw in the views of other valuation practitioners and scholars who are becoming increasingly aware of the need to develop ways to adapt land valuation processes to the complexity of our contemporary landscapes.



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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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