

FAIR+EQUITABLE

MAY/JUNE 2021 | VOLUME 19 | NUMBER 5

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



Making a good tax **BETTER**

How three
cities, on three
continents,
improved their
tax systems

| page **8**

INSIDE

DEMOGRAPHIC DATA
COLLECTION
LAUNCHING SOON | **18**

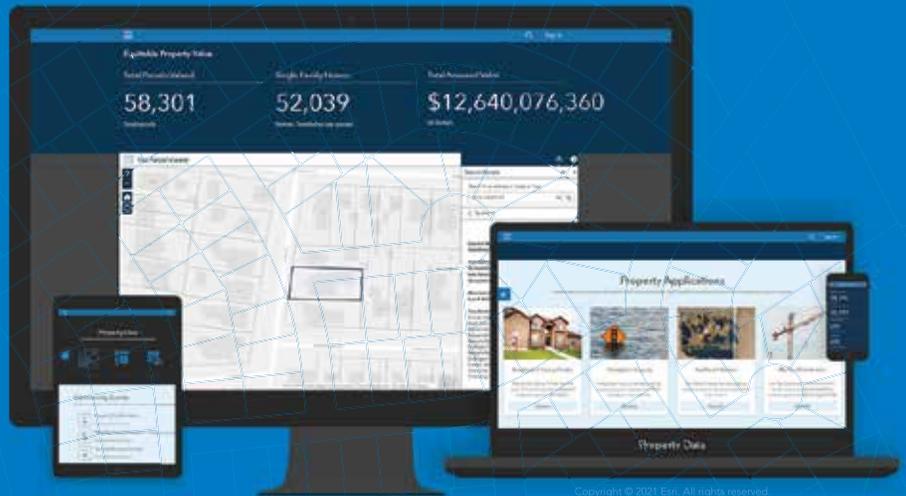
RUN FOR THE 2022
BOARD OF DIRECTORS | **22**

Fostering Trust between Taxpayers and Government with ArcGIS® HubSM



ArcGIS® HubSM is a cloud-based software as a service (SaaS) solution that empowers government organizations of all sizes to

- Reduce phone calls and taxpayer inquiries.
- Deliver a streamlined, web-based process to respond to appeals.
- Enhance taxpayer understanding of the assessment process and property taxation.
- Deliver self-service apps and maps for questions that once required an in-person visit.
- Improve public and government access to property information.



Modernize how you deliver property information to your community.

Visit go.esri.com/Hub-EPV
to download your free e-book.





8 HOW THREE CITIES, ON THREE SEPARATE CONTINENTS, IMPROVED THEIR TAX SYSTEMS



20

JUST ASK THE ASSESSOR

The Maine Chapter of IAAO launched a successful, and popular, mentoring program for new assessors.



24

CONFERENCE CHARITY CHOSEN

Gilda's Club in Chicago, which offers free cancer support, is the Conference Charity for 2021.



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

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. 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.

IAAO.ORG

DIVISIONS

18 IAAO ABSOLUTE

Member News; Calendars, Jobs, etc.

28 KNOWLEDGE AREA

Friends of the IAAO Paul V. Corusy Library Trust are inviting IAAO members to a game of Words with Assessors.

COLUMNS

2 OVERVIEW

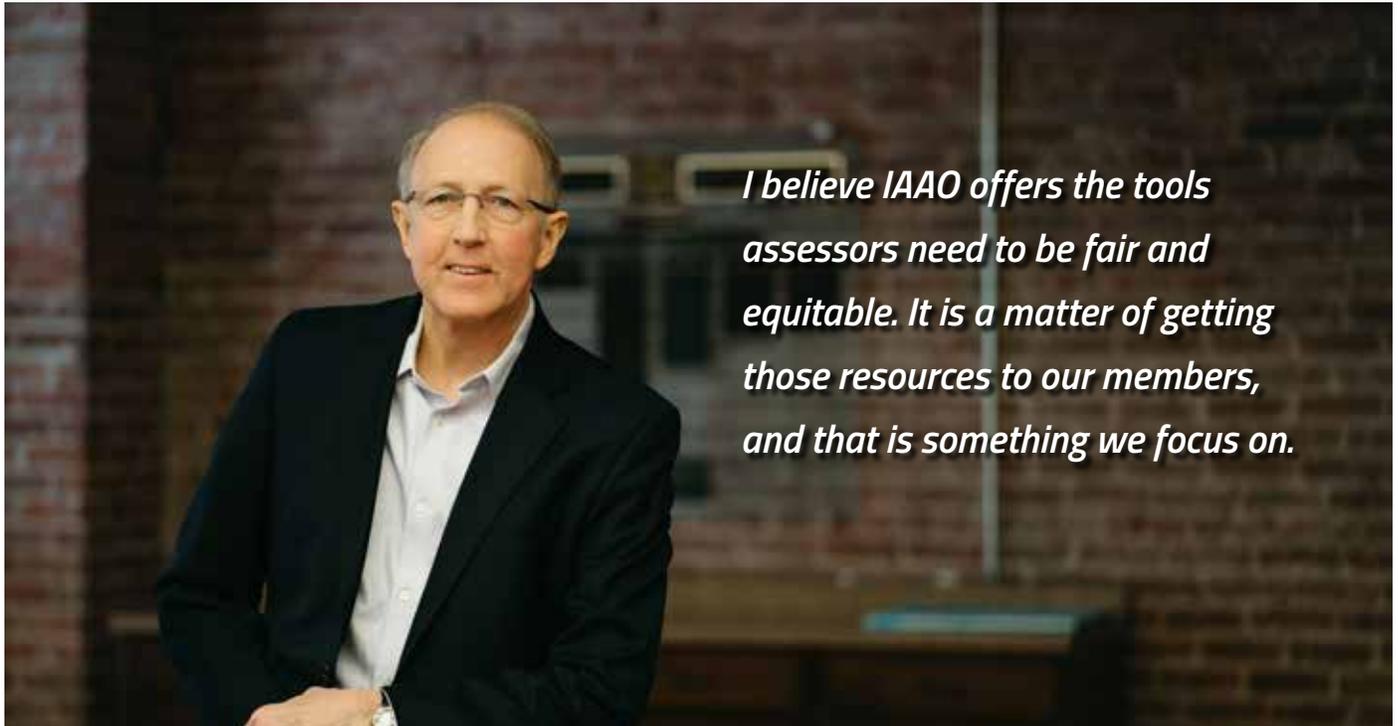
IAAO President Greg McHenry

4 INSIGHTS

National and international news

6 LEGAL TRENDS

Covid-19 cannot be used to void a New York shopping center's value freeze.



GREG McHENRY, AAS

IAAO President

Over the years, IAAO has built upon our standards, educational courses, and programs to help improve the knowledge of those in our industry to promote fair and equitable assessments, and it is no surprise our magazine is named *Fair+Equitable*.

There are many changes within our industry every year, from people joining or retiring, state legislative changes, to technological advances.

Yet despite all these continual adjustments, the industry moves on, with a common goal of fair and equitable assessments.

The IAAO Board of Directors is no different, and we remain focused on promoting that goal. Over the years, IAAO has built upon our standards, educational courses, and programs to help improve the knowledge of those in our industry to promote fair and equitable assessments, and it is no surprise our magazine is named *Fair+Equitable*.

Ensuring that we continue this mission was the purpose of the Stra-

tegic Planning Task Force, which met in Kansas City in March to update our existing plan.

The task force, along with members of the IAAO Headquarters team, reviewed several areas in the plan, including our mission, core values, and vision. The group then, based on adjustments, proposed new goals.

The plan was submitted to the Board of Directors in April and we are working on revisions following additional discussions. More details will be provided in the July issue of *F+E*.

The primary focus of IAAO is on mass appraisal, so we wanted to make sure that focus was included in all our plan's goals. I am very proud of our industry but recognize that we need to continue to improve how we operate and how we

assess. I believe IAAO offers the tools assessors need to be fair and equitable. It is a matter of getting those resources to our members, and that is something we will focus on.

IAAO recently issued a statement on fair and equitable assessments as recent news reports have highlighted potential disparities, or regressivity, in low-income properties being overvalued during the assessment process.

The full statement is on the website and notes that IAAO and its members are committed to providing fair and equitable property valuation assessments.

IAAO believes regressivity in assessment is a serious issue.

Valuation disparity is an assessment, legislative, political, and educational issue. Property tax caps, credits, and

Cornerstones of Fair and Equitable Property Assessment



freezes may contribute to disparities in valuations.

Therefore, all parties must work together to identify any issues that exist and to prevent disparities from occurring in the future.

In addition, we need to have a better idea of who our members are and who is in the industry to ensure that we reflect the jurisdictions we represent.

Recently, IAAO members and those in the appraiser community participated in a survey conducted by The Appraisal Foundation focusing on gathering diversity-related demographic data and opinions.

The Appraisal Foundation is using the survey to look for better insights about the demographics of today's appraiser community, and soon IAAO will be working on a similar project in requesting that members update their online membership profile. (See the article by Opal Hudson, Chair of the Diversity and Inclusion Task Force, on pages 18-19 in this month's issue.)

IAAO is asking for the information to get a better idea of who our

members are to better tailor our programs and events. In addition to questions on gender and race, we are looking for information such as whether the member is elected, appointed, or is a hired employee.

Beginning June 1, IAAO will be asking members to go online and update their profile, and as an incentive, there will be a drawing for gift cards.

All submitted information will remain confidential and only be released in aggregate form, such as, "XX% of members are elected."

When members gather at state and local industry meetings, we get a pretty good view of who we are, but by the time our Annual Conference takes place, it will have been two years since we last met, and many things will have changed. The survey will assist us in getting a better picture of who we are.

Registration for the 2021 Conference opens soon, and many members have reserved hotel rooms.

All signs point to a successful in-person conference in Chicago, and we hope to see you there!

PRESIDENT

GREG MCHENRY, AAS president@iaao.org

PRESIDENT-ELECT

L. WADE PATTERSON presidentelect@iaao.org

VICE PRESIDENT

PATRICK ALESANDRINI, CAE, RES vicepresident@iaao.org

IMMEDIATE PAST-PRESIDENT

AMY RASMUSSEN, RES, AAS, FIAAO pastpresident@iaao.org

BOARD OF DIRECTORS

BRIAN GAY, brian.gay@iaao.org

DAVID HARPER, AAS david.harper@iaao.org

WILLIAM HEALEY, RES william.healey@iaao.org

G. CECIL JACKSON JR., RES, AAS cecil.jackson@iaao.org

DINAH L. KILGORE dinah.kilgore@iaao.org

MARCY MARTIN, AAS marcy.martin@iaao.org

DAVID BRIAN SANFORD, CAE david.sanford@iaao.org

TERRY TAYLOR, CAE, RES, AAS terry.taylor@iaao.org

DONNA VANDERVRIES, CAE, AAS, PPS

donna.vandervries@iaao.org

WILLIAM BIRKLE, AAS william.birkle@iaao.org

EXECUTIVE DIRECTOR

DEBRA MCGUIRE, MBA, IOM, CAE mcguire@iaao.org

EDITORIAL REVIEW BOARD

LAUREN BIRDSALL, CAE, ESQ.; PAUL BIDANSET; LARRY J.

CLARK, CAE; MARGIE CUSACK, FIAAO; DAVID GINSBORG;

LISA HOBART, CAE, PPS, FIAAO; KERRY LEICHTMAN; JOSH

MYERS; HEATHER POORE, AAS, RES; JEFF SPELMAN, CAE;

JOAN YOUNGMAN, ESQ.

PUBLICATIONS MANAGER

KEITH ROBISON robison@iaao.org

EDITOR

SANDRA PATTERSON iaaoeditor@sbcglobal.net

SUBSCRIPTIONS

Subscriptions to *Fair+Equitable* are complimentary for members of the International Association of Assessing Officers. For information on becoming a member, contact the Membership Director, at 816-701-8100 or membership@iaao.org. Further information is also available at IAAO.org.

ADVERTISING

For display advertisements, download individual advertising contracts at IAAO.org in the publications menu. Advertisements appearing in *Fair+Equitable* are paid and do not imply endorsement by IAAO of the products or services advertised.

EDITORIAL SUBMISSIONS

Send a Word file of your manuscript to Keith Robison, robison@iaao.org. A letter stating that the paper has neither been published nor is under consideration elsewhere must accompany the submission.

REPRINTS

Written permission must be obtained for reproduction or use of contents.

HEADQUARTERS

**International Association
of Assessing Officers**

314 W 10th Street
Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

816-701-8149 (fax)

IAAO.org



COMPILED BY KEITH ROBISON

LOUISIANA

New Orleans hopes “Mow to Own” program helps blighted property issue

The city of New Orleans has a new plan to get rid of blighted properties.

The “Mow to Own” initiative has more than 100 vacant properties up for grabs.

The program offers neighbors who own property next to a blighted lot the opportunity to take care of and eventually buy the vacant lot.

After a year of maintaining the grass and keeping the property clean, the participant will receive a closing date and be given an \$875 credit for taking care of the lot. The lots are sold for the value, according to Orleans Parish Assessor Erroll Williams.

“I was proud of my role to pass the ordinance for this program as a City Council member, and to help get this program off the ground as mayor.

“This is another tool to fight blight and build transferable wealth for residents in their neighborhood,” Mayor LaToy Cantrell said.

wgno.com

SOUTH KOREA

Multiple-home owners giving flats away to family as new tax rules loom

Apartment owners in one of Seoul’s most expensive districts have been scrambling to give away their apartments to family members as gifts before toughened tax rules come into force in June, according to data released by the state-run Korea Appraisal Board.

The number of apartment transfers among family members in Gangnam-gu, a posh Seoul district, hit a monthly record high in March, 6.3 times higher than the previous month, the data showed.

“It seems that owners of multiple homes in Gangnam have decided to hand their apartments down to their family instead of selling them to others to avoid a hefty, comprehensive (property) tax and an increased sales tax for multiple-home owners, which will start to be in place from June,” said Park Won-gab, a senior real estate researcher at KB Kookmin Bank.

From June, owners of two or more homes will be slapped with heavy taxes

as the comprehensive property tax rate will be raised to 6 percent, up from 3.2 percent.

Kim Young-won | m.koreaherald.com

MISSOURI

Missouri GOP lawmakers push plan to scrap personal property taxes

Republicans in the Missouri House are pushing a plan to let voters decide if they want to scrap the collection of personal property taxes.

The measure, which would cost local governments an estimated \$1.7 billion in revenue, would bring the state in line with 29 others that do not have the tax on vehicles, livestock, machinery, and office equipment.

The sponsor of the proposed referendum, House Speaker Pro Tem John Wiermann, R-O’Fallon, said taxpayers hate the tax and many try to avoid paying it after purchasing vehicles.

But the tax pays for multiple services at the local level, including \$900 million in revenue that goes to school districts.

www.stltoday.com

SELF-PACED ONLINE WORKSHOP 411: Building a Healthy Workplace Culture

This workshop identifies both situations that negatively impact a workplace, as well as positive strategies to take in order to create a healthy work environment.

The cost is free for IAAO members and \$119 for non-members.

▼ REGISTER TODAY
learn.iaao.org



Have you ever
wondered where
the articles for
FAIR+EQUITABLE
come from?

YOU!

**IAAO members
contribute over 50% of
cover stories for F+E.**

Would you be interested in writing
a cover or interior article for *F+E*?
We currently have openings for
two articles on assessment or
management topics in each issue.
Please submit your article
ideas to Keith Robison at
robison@iaao.org.



IAAO

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Valuing the World



BY SANDRA PATTERSON

COVID can't be used to void shopping center's value freeze

A New York shopping mall owner couldn't use the COVID-19 pandemic to alter its assessment-lock agreement with local officials.

The New York Supreme Court ruled that the pandemic didn't meet the criteria for the catastrophe exception in the agreement terms that would have allowed for a reduced assessment.

The agreement was the result of a 2017 assessment appeal.

To settle the appeal, the town and the shopping mall owner signed a consent order that set the value of the mall at \$132,738,000 from the 2018 through the 2021 tax year.

There were, however, certain conditions that allowed the value to be changed. Among the situations that could trigger a value increase were mall improvements that added to the gross leasing area.

Several circumstances could result in a value decrease. One allowed a value reduction if the "property is altered by fire, destruction, related demolition, or similar catastrophe."

Another provided that the owner could terminate the agreement if the mall's average occupancy rate fell below 60% for a 12-month period.

During January and February of 2020, New York saw more than 10,000 suspected cases of COVID-19 infection. It wasn't until March 1, the taxable status date in New York, that the first case was confirmed. The government-mandated shutdown of the mall didn't begin until March 19 and lasted through July 10.

The court stated that because the consent order represented a voluntary agreement negotiated by the mall owner and the town, it takes on the nature of a contract.

A contract should be interpreted in light of the objectives of the parties, the court said. In this instance, the town was looking for the certainty of the amount of taxes payable on the property.

The owner was looking for the certainty of a locked-in assessed value as



long as the actual value remained stable within certain parameters.

Therefore, the mall owner's claims must be evaluated against the terms agreed to in the contract, the court said.

The owner contends that the effects of the COVID-19 pandemic qualify under the exception for a "similar catastrophe" that permits a decrease in the shopping center's value, the court said. This argument suggests that catastrophe be interpreted in a broad sense.

However, when a catch-all phrase is included with a series of specific items, the rule is that the general term applies only to things related to the list.

In this case, any catastrophe would need to be similar to events like "fire, destruction, or related demolition" specified in the contract. Any adverse effects experienced due to the COVID-19 virus would not be comparable to the damage incurred by these catastrophes, the court said.

Furthermore, the contract says a value reduction is warranted only if "the property is altered" by the occurrences named, the court continued. The list of qualifying events suggests the parties expected that there would be physical damage and that damage would be substantial.

A mere change in value, use, or function would not reach this level, the court said.

Even if the shopping center was "contaminated" with the COVID-19 virus, as the owner contended, it might be considered a physical loss for insurance purposes, but it would not result in the

type of physical destruction that the contract envisioned.

The mall owner also can't void the consent order because it claims the pandemic took away its reason for agreeing to the contract, the court said. Usually when a party claims "frustration of purpose," an unanticipated event has occurred and the risk wasn't accounted for in the agreement terms.

The parties can still perform the contract, but one party believes the value that induced it to enter the agreement in the first place no longer exists.

While the COVID-19 pandemic may have been unforeseeable, the court said, the consent order did anticipate many circumstances that would lead to a decrease in value. The agreement considered the contingency of the mall's destruction. It also included a provision that anticipated a potential drop in occupancy.

Interestingly, the parties did not include a provision, which is part of the property tax statute, that allows for a change in value when a government's action causes a "discernible change in the general area which directly impacts property values."

Finally, the court said that even if the owner had persuaded the court that its consent order should be invalidated, it still could not claim a loss in value from COVID for the 2020 tax year. On the taxable status date, March 1, the property was operating as it always had, as an open, intact, functioning shopping center.

While even by March 1, the pandemic may have affected the profitability and property value because of people's fears of gathering indoors, a riskier business climate, or other factors, it had not changed the "condition" of the mall, the court said. Considering that in New York, the value of property in existence on March 1 is determined as of July of the previous year, before COVID-19 appeared, the financial impact of the virus was irrelevant for 2020.

(In the Matter of Crystal Run Galleria LLC v. Town of Walkkill, Supreme Court, Orange County, New York, No. EF004035-2020, January 20, 2021)



Right-to-buy makes public lease of private property tax exempt

Two recent cases decided by the Texas Appellate Court illustrate when private property leased for a public purpose should be tax exempt and when it should remain taxable.

One case involved a city that leased office space from a commercial landlord. The other was a charter school operating in a rented building.

The court ruled for exemption for the charter school, but denied it for the city. The difference in outcomes resulted from the charter school showing the court that the purchase option in its lease qualified it as an “owner” of the building, while the city argued its “ownership” arose from its leasehold interest.

According to Texas law, property used by the state or a political subdivision can qualify for exemption if it owns the property and uses it for a public purpose. State courts have held that the ownership can take the form of either legal or equitable title in the property.

In 2016, the charter school operator signed a lease for a school building owned by a private company. The

lease gave the organization the option to buy the building at any time from the lease’s start date through Aug. 1, 2021. It also provided that if the school hadn’t bought the building by the option termination date, the landlord could extend the offer.

Even though the school was run by a nonprofit, as an open-enrollment charter school, it was considered part of the public school system and therefore qualified as serving a public purpose.

The court said an entity holds an equitable title when there is a “present right to compel legal title.”

The purchase option in the lease gave the organization the unrestricted right to obtain fee title to the building whenever it wanted. This ability granted the school operator an equitable ownership in the building, and as the owner of a property used for a public purpose, it was entitled to exemption, the court said.

In the city exemption case, the city rented a building from a private company to house its transportation department. The city contended that the definition of property in the exemption

statute applied to the leasehold of a government entity when the premises were used for a public purpose. Even though it didn’t own the building, the city claimed it did “own” the leasehold interest and it was the taxpayer according to the lease.

The court held the statute’s concept of ownership was not as expansive as the city’s.

An owner for property tax purposes only includes the person or legal entity that holds the legal title to the property or has an equitable right to obtain the legal title, the court said.

Public ownership for exemption purposes is a legal status that cannot be created by contract or even conferred by the legislature.

The city does not hold legal or equitable title to the building. A private company does. Therefore, it cannot qualify as public property for exemption purposes, the court said.

(Dallas Central Appraisal District v. International American Education Federation Inc., Court of Appeals of Texas, Fifth District, No. 05-19-01354-CV, December 29, 2020; Dallas Central Appraisal District v. City of Dallas, Court of Appeals of Texas, Fifth District, No. 05-19-00875-CV, October 29, 2020)



Making a good tax **BETTER**

FROM ASSESSMENT
TO COLLECTION,
THREE CITIES THAT
BUILT STRONGER
PROPERTY TAX SYSTEMS

► This article was originally published in Land Lines magazine. © 2021, Lincoln Institute of Land Policy.

Kampala, Uganda, undertook a municipal revenue overhaul that offers lessons for other rapidly urbanizing cities. Estonia and its capital city, Tallinn, implemented a land tax and the sophisticated technology to track it. Boston, Massachusetts, revived a mature system that had been in decline — and now has one of the most stable and productive tax systems in the United States.

BY LIZ FARMER

Kampala, Uganda, is home to 1.7 million people and is one of the fastest-growing cities in Africa. Situated on the north shore of Lake Victoria, this tropical capital city has many of the hallmarks of a booming metropolis: skyscrapers, bustling streets, public transit, and a lively nightlife.

Major events like the African Water Association's international conference and the World Cross Country Championship have been held here.

But like other large African cities, Kampala is experiencing rapid urbanization that has strained its financial and physical infrastructure.

Over the past decade, Kampala has increased municipal revenue by improving its property tax system.

Until the early 2000s, the city was grappling with unreliable manual databases, outdated technologies, unclear procedures, a narrow tax base, and inadequate collection practices.

In 2010, the central Ugandan government created the Kampala Capital City Authority (KCCA) and tasked it with delivering services and collecting revenues in the city.

With the new revenue from property taxes, the government has been able to invest more in schools, renovating or building classrooms and science labs and distributing hundreds of computers.

Three public libraries have reopened since 2011, and roadwork projects are improving access to the urban core.

When it works well, the property tax

is a reliable and productive source of revenue for local governments.

In municipalities around the world, property tax revenue supports critical services and infrastructure including public education, public safety, water and sewer services, trash collection, public parks, and road construction and maintenance.

Because it is tied to property, rather than to income or sales, the tax is relatively stable — and tough to shirk.

Property, unlike income, “has a fixed location and is difficult to conceal,” says Joan Youngman, a senior fellow at the Lincoln Institute of Land Policy.

But the property tax faces a challenge: unlike taxes on income or sales, which are typically baked into paychecks and cash register receipts, the property tax bill arrives separately.

This makes it highly visible, politically sensitive, and often difficult to reform.

Changing any aspect of the property tax requires persistence, innovation, and the ability to explain the complexities of government funding to the public.

Reform is difficult, but it can be done, as illustrated by the experiences of Kampala and other places in this story: Estonia and its capital city, Tallinn, which applied a land tax and the sophisticated technology to track it; and Boston, Massachusetts, which revived a mature system that had been in decline — and now has one of the most stable and productive tax systems in the United States.

The property tax changes in Kampala, Tallinn, and Boston have provided pre-

dictability, which in turn has increased investment in development and jobs and, in some cases, improved credit ratings.

This predictability also allows people who want to buy or develop property to better estimate their future tax liability and adjust their bids accordingly, Youngman says.

Along with helping cities prosper financially, a property tax system based on efficiency and transparency can build faith in local government. Residents who are regularly taxed are more likely to become engaged with local officials to ensure that their money is well spent.

Kampala, Uganda

According to the Lincoln Institute book “Property Tax in Africa,” a property-based tax is levied in every African country except Burkina Faso and the Seychelles.

In countries including Uganda, the tax is a constitutionally guaranteed revenue source for local governments, but “almost everywhere in Africa, it is underused and badly administered” (Franzsen and McCluskey 2017).

In general, the collection rate for property taxes in Africa has been low, according to the International Centre for Tax and Development (ICTD): just 0.38 percent of GDP on average, compared with 2.2 percent in developed countries.

What's more, the administration of the tax has myriad complexities. In many cities, streets are unnamed and houses unnumbered.

Large tracts of land in many countries are collectively owned and used



Kampala, Uganda

for communal grazing and subsistence agriculture.

In Uganda and Mozambique, this kind of collective ownership accounts for 62 and 90 percent, respectively, of the land area (Franzsen and McCluskey 2017).

A shortage of qualified appraisers contributes to the difficulties of administering the tax effectively.

Many localities rely on transfers from the central government for funding. But given that African cities are expected to triple in size between 2010 and 2050, this model is unsustainable.

The World Bank estimates it will cost sub-Saharan cities a collective US\$93 billion a year to keep up with the infrastructure needs of their expanding populations (Taylor 2016).

Central governments can help to

some degree, but these cities will have to reform their tax systems to become more self-sustaining. Before the establishment of the KCCA, Kampala experienced “extremely low revenue collections and poor tax morale,” meaning a general unwillingness on the part of residents to pay taxes, notes a report from the International Growth Centre, or IGC (Andema and Haas 2017).

A critical aspect of the success of early revenue reforms, says Priya Manwaring, an economist with the IGC based in Kampala, was that the KCCA was staffed in part by experts from the national tax authority.

“The Uganda Revenue Authority is a well-functioning institution, and many of them come with a high level of understanding and skills,” Manwaring

says.

The first five years of reform in Kampala were devoted to making it easier for Kampalans to pay their taxes and for the government to keep track of taxes owed and payments made. It was no small effort.

Previously, the city had farmed out revenue collection to third parties, using 151 bank accounts, many opened by employees without authorization.

This made it impossible to accurately estimate revenues or prevent graft. Records were poorly kept and often wrong.

To address this, the KCCA spent a year developing an open-source tax collection program called eCitie, launched in 2013.

The program auto-sends bills and receives and tracks payments for items

I wouldn't say people are unwilling to pay taxes, full stop. The city, at least from my point of view, is a well-functioning institution, and that does lend itself to building up trust.

Priya Manwaring
IGC economist in Kampala

In the city's Central and Nakawa divisions, for example, revenue rose from 14 billion Ugandan shillings (US\$5.6 million) in fiscal 2013–2014 to 38 billion (US\$10.2 million) five years later (Manwaring and Regan 2019).

Revenue collection took a hit during the pandemic, however, with one report citing an 83 percent drop in payments collected from April to June 2020 compared to the same quarter the previous year (Mwenda 2020).

A major factor, officials said, was the inability to conduct in-person outreach.

“Even though there are significant gaps in compliance, there's a better understanding of what the potential revenue could be,” says Manwaring.

Ultimately, she adds, the new data “laid the groundwork for thinking about potential mass valuation models in the future.”

The international finance community has recognized the progress made in Kampala.

World Bank funds support ongoing infrastructure projects, and the Arab Bank for Economic Development in Africa is funding a three-story building that will provide 2,000 workspaces to the community (KCCA 2019). Kampala was also awarded its first-ever credit rating in 2015, a respectable A1.

And the KCCA has made a number of investments in the local economy.

It set up an employment service bureau that has trained more than 4,000 people and connected some 600 of them with jobs.

Despite progress and praise — *Property Tax in Africa* suggests that the enhancements in Kampala “can and should be replicated in other local governments in Uganda” (Franzsen and McCluskey 2017) — Kampala's government has struggled to communicate the link between paying taxes and receiving better services.

Some local residents see the creation of the KCCA as an attempt to grab power by Uganda's president, Yoweri Museveni.

Manwaring says the KCCA “has invested a lot in communications and

such as business licenses, property taxes, and room taxes.

In relatively short order, Kampalans went from standing in line for hours at downtown offices and dealing with lost bills to paying bills on their smartphones.

A 2015 report from the IGC noted that Kampala's payment system was on par with those in developed countries (Kopanyi 2015), and the improvements had paid off almost immediately.

Revenues soared from 30 billion Ugandan shillings (US\$9 million) in 2011 to 81 billion shillings (US\$24 million) in 2015. Even after accounting for inflation, that represents a rise of 89 percent.

Though the annual cost of collection increased ninefold during that time, the jump resulted mainly from startup costs, which were recovered with higher revenues after one year.

Although operating costs have also increased, “the KCCA has now moved from a low-cost but unsustainable revenue collection to a higher-cost sustainable system” (Andema and Haas 2017).

More important, in just a few short years, Kampala was generating about one-third of its own income through property taxes on commercial properties and income-generating properties such as rental housing.

The experience in this city, which first began taxing property in 1948, offers resounding support for the idea that revenues can be increased by simplifying the system.

Kampala went from collecting more than 20 different types of taxes to focusing only on top sources of revenue and making it easier to pay those taxes.

(Even in places where collection rates are high, instituting more convenient systems makes a difference: after Scotland added a direct debit option, the tax collection rate in Edinburgh rose from 93 percent to 97 percent.)

For Kampala, the revenue jump was encouraging, but officials knew they were still collecting only a fraction of the taxes owed.

After increasing over the first two years, revenue from property taxes remained stagnant at around 35 percent of total revenue.

The next phase of reform targeted other aspects of the long-neglected system. The last valuation had been conducted in 2005, with an incomplete revision in 2009.

The property register was disorganized and did not include many modern buildings that could have generated tax revenue.

Considering that rental values in some areas of the city had tripled between 2005 and 2013 (Kopanyi 2015), the city was leaving money on the table.

With financial support from the World Bank, the KCCA used GIS to compile a database of all buildings, including residences.

The agency assigned each building an address and a new valuation. The database was then linked to eCitie.

Of the 350,000 properties in Kampala, 64 percent were now identified as taxable, up from 47 percent at the previous inventory.

Now, says Manwaring, officials can better track increases in revenue from property taxes as well as potential revenue.



The Old Town district of Tallinn, Estonia

awareness,” but confirms that it is a long-term effort.

“I wouldn’t say people are unwilling to pay taxes, full stop,” Manwaring says.

“The city, at least from my point of view, is a well-functioning institution, and that does lend itself to building up trust.

“But there’s always more that can be done to raise voluntary compliance.”

Tallinn, Estonia

When the Soviet Union broke up in 1991, more than a dozen former Communist states had to develop a national government and revenue system essentially from scratch. Estonia took full advantage of the opportunity.

Over the course of a generation, the Baltic nation of 1.3 million people transitioned from a system that hadn’t recognized land ownership at all to one that acknowledges land ownership, collects a land tax, and has created a sophisticated technological ecosystem that made it, according to a *Wired* article in 2017, “the most advanced digital society in the world.”

The country’s total embrace of digital government means that an Estonian can legally establish a business in a few hours, and real estate transactions can be finalized in a matter of days instead of the months it used to take.

This success would not have been possible without the groundwork laid when the nation regained its independence.

Estonia’s turbulent history has been marked by centuries of Danish, Swedish, and Russian rule.

After a brief period of independence between 1918 and 1940, the country was a Soviet Republic for the next 50 years.

The people’s land rights and ownership were taken away during this era, which made the process of establishing who owned what — and how much it was worth — extremely difficult when the country regained its independence.

First, the right of individuals to own land had to be reestablished; that was achieved in 1992 with the drafting of a new constitution.

A system for returning land parcels to their former owners was created, and 212,000 land claims were filed by 1993 (Malme and Tiits 2001).

Over the next few years, the national government drew up land valuation principles and a land value tax.

It took the rest of the decade to process the land claims and update the land registry accordingly.

By taxing only land, not buildings, the system was designed to encourage development, particularly in the capital, Tallinn.

“Unlike a tax on improvements, a tax on land does not discourage maintenance and construction,” Youngman says.

“It can also reduce incentives for land speculation and for withholding land from the market in times of rising values.”

It was also a pragmatic decision, because data and public records on buildings were incomplete.

Aivar Tomson, a former manager at the Estonian National Land Board, says that many of the new government officials, including then-Prime Minister Mart Laar, were in their late 20s or 30s.

Their decisions tended to be progressive, market-driven, and quickly made.

“It was at least partly a shock therapy to find out how people can survive in a completely new environment,” Tomson says.

The land tax avoided contentious issues of building valuation, but its implementation was still controversial.

“It was rather complicated to explain to the landowners,” says Tomson, “that despite their ownership rights, they are obliged to pay an annual land tax.”

Over the years, however, this approach has helped drive economic development, especially in Tallinn. Construction boomed in the capital in the early 2000s, mainly with infill and higher-density housing.

In 2000, fewer than 500 new flats were constructed; in 2007, more than 3,000 new flats were built (Wenner 2015).

The Tallinn metro area’s economy now accounts for 64 percent of the country’s GDP and 51 percent of employment.

But thanks in part to the country’s embrace of urban density, Tallinn remains one of the more affordable

The move to a digital system has earned Estonia all sorts of accolades from the business community for startup friendliness, and for landowners it offers an extra layer of security. The system has transformed the way property transactions are carried out, eliminating the need for residents to visit public offices and spend hours waiting for a civil servant to search records.

European cities and is among the least polluted.

The city has invested heavily in improving local parks, renovating schools, and upgrading infrastructure.

Its 2020 budget included raises for teachers and nurses and 5.7 million euros (US\$6.7 million) toward renovating the historic Tallinn City Theatre complex.

Estonia’s transformation into a digital republic has also bolstered its tax system.

While the governments of most countries are slowly digitizing records and transactions, Estonia jumped into e-government in the 2000s.

With the launch of the governing platform e-Estonia in 2012, the country began using secure technology that allows users to record data and transactions instantaneously.

For tasks ranging from voting to getting a mobile ID to paying taxes, all that’s required to interact with the government is an internet connection.

The move to a digital system has earned Estonia all sorts of accolades from the business community for startup friendliness, and for landowners it offers an extra layer of security.

The system has transformed the way property transactions are carried out, eliminating the need for residents to visit public offices and spend hours waiting for a civil servant to search records.

This paper-free system has reduced the processing time for land transactions from up to three months to as little as eight days.

Estonia still has a weak spot fa-

miliar to property tax officials across the world: land values have not been reassessed since 2001, even as they have increased by roughly sevenfold over that time period, Tomson said, now the deputy director of a Tallinn-based real estate consulting firm.

Tomson hopes there will be a reassessment in 2021, but he fears that the unpopularity of such a move will delay it. “The exact revaluation period is not fixed according to the law,” he says.

“It is always easy to wait for better times.”

Boston, Massachusetts

In 1980, Boston was “a city in decline,” wrote Harvard economist Edward Glaeser years later.

The city’s population had shrunk dramatically from its peak, he says, “and real estate values had sunk so low that three-quarters of its houses were worth less than the bricks-and-mortar cost of constructing them.”

Like other once-thriving industrial cities, the capital of Massachusetts seemed headed for “the dustbin of industrial history” (Glaeser 2003).

Contributing to the city’s economic woes was a property tax system described by the *Boston Globe* in 1976 as “crippled with abuse” and rampant with disparities.

The last citywide reassessment had been conducted in the 1920s, and the failure to reassess for a half-century had led to growing tax inequities in neighborhoods where property values had appreciated at different rates.

Relying on assessments from the 1920s meant that residential property in



Boston, Massachusetts

the predominantly Black neighborhood of Roxbury, for example, was assessed at about 40 percent of the current market value, while properties in Charlestown, a traditionally Irish neighborhood where appreciation had been greater, were assessed (and therefore taxed) lower, at approximately 16 percent of current market value.

Instead of updating assessments, the city tended to simply raise tax rates to secure the revenue it needed.

In 1981, Bostonians were paying a nominal property tax rate of 27 percent, one of the highest rates in the nation

That was “completely unsupportable if assessments were at all close to market values,” noted the Lincoln Institute book “A Good Tax” (Youngman 2016).

The problem was occurring statewide; the nominal property tax rate in Billerica, halfway between Boston and the New Hampshire border, was as high as 31 percent.

In the 1970s and early 1980s, a series

of court cases and a statewide ballot measure led to two important changes in the state constitution.

The first of those changes allowed for but did not require the classification of properties, meaning that residences could be taxed at a lower rate than businesses.

Then a resident-led ballot measure, Proposition 2½, capped the property tax, limiting total revenue to 2.5 percent of the total cash value of all properties, and capping annual rate increases at 2.5 percent.

Cities fought the measure, but it passed easily in 1980 during a national wave of anti-tax sentiment.

As a result, the main revenue flow for cities and towns across the state fell by roughly 20 percent over a few years.

“There was a lot of pain,” says Ron Rakow, a Lincoln Institute fellow and former commissioner of the City of Boston Assessing Department.

“We had to cut the levy by 15 percent

two years in a row to come into compliance.”

The state helped offset some of the revenue loss during the first two years, but after that, cities and towns had to adjust to the rigid limits imposed by Proposition 2½.

Localities all over the state suddenly began conducting long overdue reassessments.

In 1981, fewer than 100 of the state’s 351 cities and towns had implemented market value assessments. Four years later, 339 had done so (Youngman 2016).

In Boston, assessors had traditionally traveled the city to revalue individual properties, a labor-intensive exercise that relied on subjective opinions.

To stay on top of current property values and maximize potential revenue, Boston needed a more efficient assessment method.

The city turned to Computer Assisted Mass Appraisal (CAMA), whose statistical models made it possible for

assessors to estimate the value of properties based on the sale prices of properties similar in location, size, and condition.

Because it was based on market sales, the new system was more precise and efficient than the old practice.

Rakow says the department shrank from about 272 staff members in the 1980s to about 86 today.

“Because of all this automation, we had one third of the people doing the job 100 times better,” he says.

The updated assessments have had other positive effects as well. In 1992, more than 12,000 assessment appeals were taken to state court, and the city had to set aside more than 6 percent of

The stability of the property tax system has helped encourage investment by businesses, which has strengthened Boston’s overall economy. Over the last decade, companies such as General Electric, Reebok, Wayfair, and LEGO Education North America have moved their headquarters there.

its property tax revenue to pay refunds. By 2015, there were fewer than 500 appeals. The city was setting aside just 1 percent of its levy for refunds, and the account was running a surplus.

Over the years, the state legisla-

ture has allowed the city to collect a few other taxes (such as jet fuel, room occupancy, and meals taxes) to support its budget.

But Boston is still highly reliant on property tax revenue; the \$2.2 billion it

WIN’ing Conversations:

Sorry, Not Sorry: Moral Reflection and Self-Examination

Presented by Opal B. Hudson

Special thanks to Rebecca L. Malmquist, CAE for the March *Win’ing Conversation: Lead the Way.*

May 18, 2021 • Noon CST



REGISTER TODAY!

Conversations are free, and all are welcome • iaao.org/women

netted in 2019 accounted for 71 percent of its recurring revenue.

Its winning strategy was transforming the property tax from an unpredictable source to one that is quite stable.

Boston has one of the state's lowest property tax rates. Compared with the rest of the country, its per capita property taxes have risen more slowly: adjusted for inflation, the city saw a 14 percent increase between 1979 and 2009 versus a 60 percent increase nationwide (Youngman 2016).

The stability of the property tax system has helped encourage investment by businesses, which has strengthened Boston's overall economy.

Over the last decade, companies such as General Electric, Reebok, Wayfair, and LEGO Education North America have moved their headquarters there.

To help get through lean years, the city began building budgetary reserves as its fiscal health improved in the mid-1990s; during the Great Recession, it was one of the few American cities that didn't see a year-over-year revenue drop, according to the credit rating agency Moody's Investors Service.

It did dip into its reserves, but by raising property tax rates and offering tax relief to homeowners who experienced economic hardships, Boston was



Ron Rakow

able to keep its revenue from dropping even as assessed values fell. As those values recovered, the city then lowered its property tax rates.

Although it's too early to tell how Boston will fare during the pandemic-driven recession, the stability of its main funding source has made it one of the few large cities able to afford a notable annual increase (4.4 percent) in funding for education, housing, and public health.

Revenue stability and a flourishing economy have transformed Boston from a junk-rated enterprise in the 1970s into a triple A-rated city today.

A few decades ago, says Rakow, officials were worried that the city might have to file for bankruptcy.

Recently, Moody's said Boston was one of a few U.S. cities that should be able to get through a downturn with relative stability.

Boston has also increased its in-

vestment in nearly every major area of spending.

Over the next four years, the city expects to leverage federal and state dollars to help fund a \$4.7 billion plan called Go Boston 2030, which will allocate \$2.8 billion to capital projects such as new housing, revitalized parks, transit, schools, and climate resilience (City of Boston 2019).

Not surprisingly, the city's reforms weren't always welcomed by officials.

Court mandates and legislation by ballot are often maligned by those who write the laws.

"In 1980 there was a lot of doom and gloom," says Rakow. "But once we got through that initial period, we now have a predictable system where there have been growing revenues to pay for services, but at the same time it limits how much you can spend.

"That's had a really positive impact."



LIZ FARMER is a fiscal policy expert and journalist whose areas of expertise include budgets, fiscal distress, and tax policy.

References

- Andema, Fred, and Astrid R. N. Haas. 2017. "Efficient and Effective Municipal Tax Administration: A Case Study of the Kampala Capital City Authority." London, UK: International Growth Centre. (October). <https://www.theigc.org/wp-content/uploads/2017/11/Kampala-Revenue-Administration-09.11.17.pdf>.
- City of Boston. 2019. "\$2.78 Billion to Be Invested in Boston Neighborhoods Through the FY20-24 Capital Budget." Press release. April 23. <https://www.boston.gov/news/278-billion-beinvested-boston-neighborhoodsthrough-fy20-24-capital-budget>.
- Franzsen, Riël, and William McCluskey. 2017. *Property Tax in Africa: Status, Challenges, and Prospects*. Cambridge, MA: Lincoln Institute of Land Policy.
- Glaeser, Edward L. 2003. "Mother of Reinvention: How Boston's Economy Has Bounced Back from Decline, Time and Again." *CommonWealth*. Fall. https://commonwealthmagazine.org/wp-content/uploads/2014/09/CommonWealth_Fall_2003.pdf.

- Hammersley, Ben. 2017. "Concerned About Brexit? Why Not Become an E-Resident of Estonia." *Wired*. March 27. <https://www.wired.co.uk/article/estonia-e-resident>.
- KCCA (Kampala Capital City Authority). 2019. "Eight Years of KCCA." Blog post. June 12. Kampala, Uganda: KCCA. <https://www.kcca.go.ug/news/361#.XI06Wo7YrhE>.
- Kopanyi, Mihaly. 2015. "Local Revenue Reform of Kampala Capital City Authority." Working paper. London, UK: International Growth Centre. (October). <https://www.theigc.org/wp-content/uploads/2016/01/Kopanyi-2015-Working-paper.pdf>.
- Malme, Jane H., and Tambat Tiits. 2001. "The Land Tax in Estonia." <https://www.semanticscholar.org/paper/3-The-Land-Tax-in-Estonia-Malme-Tiits/fd40228c020bb9558b0984f4df15499340a6df0f>.
- Manwaring, Priya, and Tanner Regan. 2019. "Property Taxes in Kampala: Some Background Information." Policy note. London, UK: International Growth Centre. (October). <https://www.theigc.org/wp-content/uploads/2020/03/Manwaring-and-Regan-2019-policynote-1.pdf>.

- McCluskey, Rhiannon. 2016. "Five Questions About Property Taxation in Africa: Insights from the ICTD Roundtable." Blog post. January 31. International Centre for Tax and Development. <https://www.ictd.ac/blog/propertytaxation-in-africa/>.
- Mwenda, Andrew. 2020. "KCCA Registers 83 Percent Tax Collection Decline During Lockdown." *The Independent*. August 6. <https://www.independent.co.ug/kccaregisters-83-tax-collection-declineduring-lockdown>.
- Taylor, Liam. 2016. "How One African City Is Flipping the Script on Urban Development." *Next City*. July 26. <https://nextcity.org/features/view/kampala-africa-urban-development>.
- Wenner, Fabian. 2015. "Land Value Tax in Estonia: Sustainable Land Policy Through Taxation?" Presentation at LANDac Conference 2015. Munich, Germany: Munich University of Technology. <http://www.landgovernance.org/assets/Fabian-Wenner.pdf>.
- Youngman, Joan. 2016. *A Good Tax: Legal and Policy Issues for the Property Tax in the United States*. Cambridge, MA: Lincoln Institute of Land Policy.

IAAO SCHOLARSHIPS *and* GRANTS

BARBARA BRUNNER MEMORIAL FUND

Available for IAAO members who need financial assistance to attend the IAAO Annual Conference. This Fund awards \$500 towards the registration for the conference.

IAAO SCHOLARSHIP FUND

Available for IAAO members who need financial assistance to attend/participate in IAAO educational opportunities including, courses, conferences, workshops, seminars and webinars.

IAAO MEMBERSHIP RENEWAL GRANT

Available for IAAO members who need financial assistance to renew their membership.

TIMOTHY N. HAGEMANN MEMORIAL TRUST GRANT

Available to IAAO members who need financial assistance for IAAO Educational Opportunities, Research & Professional Assistance and IAAO Membership Renewals. Preference is given to those in smaller jurisdictions (<7,500 Parcels) or rural in nature.

Interested in the above programs? Please contact Ashley Lathrop at 816-701-8125 or lathrop@iaao.org.

For applications or more information about any of these programs, visit iaao.org/scholarships

FRIENDS OF THE PAUL V. CORUSY LIBRARY TRUST

Available for IAAO members who need financial assistance for their research projects within the Appraisal field. *Please contact library@iaao.org to learn more.*

JEFF HUNT MEMORIAL CANDIDATES FUND

Available for IAAO members who are interested in the IAAO Designation Candidacy process. *Please contact Jarron Paronto at 816-701-8137 or paronto@iaao.org to learn more.*



Diversity and Inclusion Task Force launches Demographic Data Collection Campaign

BY OPAL HUDSON

In the January edition of *Fair+Equitable*, the newly formed IAAO Diversity and Inclusion Task Force was introduced to the membership with a peek into the makeup of the team and their initial efforts.

Noted in that article as the team's first priority was "... 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."

In a concerted effort with IAAO's Communications and Technology team, under the direction of Mike Ardis, the Diversity and Inclusion Task Force is happy to announce the June 1 official launch of IAAO's Demographic Data Collection Campaign.

The task force, the IAAO Board, and the headquarters team have been diligently working on the important topic of diversity, equity, and inclusion since Past President Amy Rasmussen's heartfelt message to the membership in 2020.

No matter the proposals for forward motion, with every conversation on direction, the question about where we are right now as an association arose without an answer.

Any member who has recently taken IAAO Ethics Course 171 knows we have

a good grasp on where we started as an association.

The questions remain though. Who are we today, and what is our future?

Charles Ghigna, children's author and

poet, wrote:

*Close your eyes and look inside,
A mirror shines within;
To find where you are going,*



IAAO DIVERSITY AND INCLUSION INITIATIVE

8-STEP ASSESSMENT PROCESS

IDENTIFY THE PROBLEM

Past President Amy Rasmussen's call for IAAO to work toward, "making the assessment industry more reflective of our communities."

1

DETERMINE THE SCOPE OF WORK

IAAO Board of Directors creates the Diversity and Inclusion Task Force

2

COLLECT AND VERIFY THE DATA

IAAO Demographic Data Collection Campaign

3

ANALYZE THE DATA

Analyze Membership Data

4

ESTIMATE SITE VALUE

Determine the Diversity of IAAO's Membership

5

APPLY APPROACHES TO VALUE

Community vs. Industry Strategic Makeup, Initiative Plan, ROI to IAAO

6

RECONCILE INDICATED VALUES

Board, Association and Membership Reconciliation

7

PREPARE & DELIVER ASSESSMENT REPORT

Transparency and Accountability to the Membership

8

First, see where you have been (or in our case, where you are.)

The task force decided to do just that, but in the way we as assessors know best ... analyze and ASSESS the situation.

Channeling the basics of the Assessment Process, the Diversity and Inclusion Task Force asked IAAO to embark on the assignment of assessing the diversity of our association.

So on June 1, IAAO will launch its new three-part Demographic Data Collection Campaign for 2021.

This campaign will start with a Member Profile Update. All members will be asked to log in to the IAAO site to update their profiles, which will include more member detail than collected in previous years.

This information will be used to assess IAAO's current membership makeup and highlight the rich diversity of our current global community.

Profile updates will be a focus point for the Diversity and Inclusion Task Force up until conference.

To make it fun, the task force will be giving away \$50 gift cards, provided by Tyler Technologies, to participants biweekly, from June 15 through Aug. 24, then twice during the conference (for one virtual and one in-person attendee).

Please check for an email announcement on June 1 for full details.

Following the profile update, a four-question Office/Community Survey will be sent to each membership office to gain better insight as to the diverse natures of the organizations and local communities IAAO members live and work in.

Finally, a member-wide Survey Monkey email will follow, featuring a six-question Diversity and Inclusion Temperature Check Survey.

This survey will give IAAO a better idea of individual professional/industry experiences related to diversity, equity, and inclusion, and for those interested in volunteering with IAAO to help further this initiative, an opportunity to share their interests.

In 1965, then-President, Kenneth C. Back said, "While being ever mindful of the lessons of the past, it is to the future we need to direct our attention, for it is

The more diverse and inclusive any organization is, the more profitable and innovative it is.

Diversity and Inclusion Core white paper, www.eightfold.ai.

The IAAO Diversity and Inclusion Task Force

- Opal B. Hudson, Chair
- Lloyd C. Funk, CAE
- Manuel N. Gallegos
- Ryan A. Hatch
- Steven A. Miner
- David M. Soublet, AAS, RES
- Vivian Wilhoite
- Debra McGuire, MBA, IOM, CAE, Staff Liaison and IAAO Executive Director

only the future that we can do something about" (History of IAAO, Workshop 171: IAAO Standards of Professional Practice and Ethics).

Much has changed in the world since IAAO was created in 1934.

In the past 87 years in the U.S. alone, 14 U.S. presidents have come and gone, five wars have started and ended, the Civil Rights Movement shifted the status quo, six constitutional amendments have been ratified, half the states in the country have enacted indoor smoking bans, the legal drinking age increased from 18 to 21 years, listening to music changed from records to cassettes to eight tracks to compact discs to streaming ... and now some people are back to records.

In our association, 30 countries outside the U.S. have embraced our standards and become members, our name changed to IAAO to reflect our

international diversity, membership almost tripled, CAMA was created (wait... what?!?), and women won a few IAAO presidencies.

As assessors, we are used to analyzing change, albeit real estate market change.

But it is now time for us to turn our skill set inward to the mirror that shines within IAAO and find where we are going in this global community by first figuring out where we are.

The IAAO Diversity and Inclusion Task Force would like to thank the IAAO Board of Directors for supporting this effort to assess our present and grow our future.

Efficiently and effectively managing the resources of our Association requires complete and accurate data, so thank you to all members in advance for participating in this important data collection process.

Stay tuned for email announcements and gift card winnings.

Please also plan to attend the Diversity and Inclusion Task Force's presentation at Conference for insight and updates on IAAO's diversity, equity, and inclusion initiatives.



OPAL HUDSON is the Diversity and Inclusion Task Force Chair and is Director of Community and Social Media Relations with the Hillsborough County (Florida) Property Appraiser's Office.



Rockport, Maine

Just Ask the Assessor: A view from Maine

BY KERRY LEICHTMAN

Maine, like many other states, has an assessor certification process.

Take the courses, pass the exam, and you're a certified assessor. But once certified, there is no official path to learning the day-to-day job of an assessor.

The Maine Chapter of IAAO has worked to fill that gap.

I have two goals to accomplish with this article: one, to actually finish it, and two, to tell you about JATA (Just Ask the Assessor).

I have started to write *F+E* articles before, but I always feel the need to start out explaining how comparatively small assessing jurisdictions are in Maine and it discourages me.

Every time I meet an assessor from anywhere other than New England, I'm blown away by the number of parcels they administer.

It's enough to make a small-town assessor feel inconsequential. Yeah, I know, size doesn't matter, but try this on:

A few years ago, my colleague Judy Mathiau and I met with Dorothy Jacks to discuss a few pressing issues.

Dorothy was IAAO president and was visiting Maine to speak at a conference. Dorothy's day job is Palm Beach County,

Florida, Property Appraiser.

Judy and I learned that Dorothy had more assessors on her staff in West Palm Beach than we have in the entire state of Maine.

Another time, I met the chief assessor for a county in Virginia at a Vision National Users Group conference some time before the Great Recession.

She told me that her county saw growth of 120,000 parcels in the past year.

I assess two towns on the coast of Maine. Combined, the two towns have just under 10,000 parcels, and that includes 3,600 timeshares ... 120,000 *new* parcels? I couldn't even wrap my head around it.

So, it's important when communicating to colleagues across the nation and around the world that although we have much in common — three approaches to value, the importance of arm's-length transactions, sales ratio studies — there is also much that is unique in how we practice our trade.

Local government in Maine, and in most of New England, is organized by municipality rather than county. Each small town governs itself. Many towns have just a few thousand people, some not that many.

Maine's larger small towns have small assessing departments: an assessor and an assistant, and that assistant

is often shared with the finance or codes department.

Consider this: I work for two neighboring towns who have an inter-local agreement to share assessing services.

I split my time evenly between the two towns 50/50. I work with an assistant assessor who also works for both towns by way of another inter-local agreement, but her split is 80/20.

I have a shared administrative assistant in the town where my assistant assessor only devotes 20% of her time (one day per week).

The simple math is in one town, we are a staff of 1.3 (.5 + .8) and in the other, we are a staff of 1.2 (.5 + .2 + .5).

We work hard, but other assessing offices are stretched thinner than we are.

Many towns have an assessor and no help. In some towns the assessor is a contracted professional who works there one or two days per week, or one day every other week or every month.

Many of the small-town assessors who did have assistants lost them during the Great Recession and although



Judy Mathiau

those terrible times are over, staffing levels have not recovered.

With a median age of 44.9, Maine is the oldest state in the nation. Attend an assessing meeting here and you're looking at a lot of gray-haired baby boomers.

At least 10 years ago, Maine Revenue Services — the state taxing agency — recognized the need to get younger and did a good job preparing for the eventual turnover of its staff by recruiting and nurturing younger people.

The two largest assessing organizations in Maine — the Maine Chapter of IAAO and IAAO affiliate Maine Association of Assessing Officers — have also worked to attract younger people into the profession.

We've worked with the Maine Municipal Association, exhibited at trade shows together, and created training opportunities, all aimed at finding younger versions of ourselves.

These efforts have also met with success... and a bottleneck.

Before assistant assessor jobs went the way of the non-partisan politician, the position was a training ground for assessors. You'd work as a seasoned assessor's assistant for a few years, and then, if you aspired to it and when you were ready, you looked for a gig of your own.

But without that training ground, there's no way to go from green to experienced-enough-to-get-a-job. We were attracting people into the profession, but they couldn't get that first job.

So what to do? If you're thinking JATA, hang on, we're getting there.

I came into assessing as a second career. After getting certified I got triple lucky.

My first bit of luck was when I went on a job interview with a small town that was looking to hire a contract assessor. The job interview went well, so much so that I left scared to death they might hire me.

I had taken the assessing courses and passed the test, but without practical experience, I only knew assessing theory. If they gave me the job and I turned up for work the following Monday, I'd have no idea what I needed to do to apply all that theory.

Lucky break No. 1: They didn't hire me.

Lucky break No. 2: My town's assessor had an opening for an assessor's clerk. Never having had an assessment issue, I knew my assessor, Judy Mathiau, only

slightly at the time due to my role as chairman of the town's planning board.

This time I got the job.

One of my tasks was, of course, to field and screen phone calls. I don't think a day went by that I didn't take at least one call from another assessor who called to ask Judy an assessing question.

That was my third bit of luck: I got hired by someone who was good at it.

Judy is a natural teacher, patient and nurturing but not smothering — and she's really into assessing and gets excited when other people get really into assessing — like I did.

She got me involved in the Maine Chapter of IAAO, introduced me to her friends and colleagues, and treated me like my opinions mattered.

Every summer, Maine Revenue Services runs a week-long Property Tax School where they offer a curriculum of courses of varying skill levels.

Five years ago, Judy and I designed a course for the school called The Assessor's Practice.

We intended that it would rub a little of the green off new assessors, to give them insights, answer questions and address their apprehensions about what goes on in the assessor's office and how to handle various situations — the exact course I needed years before.

Many beginners and wannabes take the course, but we also get assessors who aren't so green.

We draw their experiences into the mix. The beginners benefit from all the knowledge in the room and we more seasoned practitioners learn from one another. It's as exhausting as it is exhilarating.

Here comes the part about JATA

One of the things we do at Maine Chapter of IAAO executive board meetings is bounce ideas off each other about ways to serve our members.

That was how JATA began. Judy had the idea to formalize a mentoring program. She wanted to recruit a group of practicing assessors who would be willing to spend time with newbies, to do everything from answer questions to allow job shadowing.

We liked the idea. Judy designed a brochure that we distributed at assessor events and any other venue that seemed appropriate. Those of us who volunteered to mentor waited for the phone to ring.

It didn't at first.

But then it did.

We got calls from new assessors, from resident volunteers serving on boards of assessors, from select board members, from town managers and administrators ... Judy and I have even fielded calls from state legislators.

JATA has grown in popularity over the years as well. I was participating in a negotiation that the Legislature's Taxation Committee had organized in an attempt to resolve an issue regarding the valuation of industrial property.

The lawyers for the industrialists made the argument that assessors weren't properly trained to handle the valuation of such specialized equipment.

A lawyer from Maine Revenue cited JATA as one of the reasons assessors could ask for and receive whatever knowledge or help they needed to handle any particular situation.

Has JATA worked in helping inexperienced people find work? Absolutely.

One woman immediately comes to mind. She job shadowed with Judy. She came to the monthly educational meetings I organize and hold in my Town Office Building, where she met and befriended other assessors. She called and emailed Judy and me, and probably other JATA mentors, several times with questions.

When she was preparing to respond to her first job posting, I helped her rework her resume and cover letter. We discussed what might come up in the interview. We talked about the town and what we suspected might be their dominant issues.

Don't get me wrong, she was capable, smart, resourceful, self-confident, and willing to work hard — I take no credit for any of that.

But JATA provided a path to a job experience equivalency that she put to excellent use. Unlike me on that first assessor job interview, if they offered her the job, she'd have a pretty good idea of what to do on Day One.

So, did she get the job?

Of course she did, and she has excelled in it. And another JATA success: I finished this article.



KERRY LEICHTMAN is the Assessor in the Towns of Camden and Rockport, Maine.



A call for 2022 Board of Director candidates

At some point along the journey, it becomes time to step up and step out.

If now is the time for you, then now is the time to run for the IAAO Board of Directors.

Joining the IAAO Board of Directors

IAAO Board of Directors candidate information materials, instructions, and application forms are now available at IAAO.org.

The IAAO Board of Directors is elected by IAAO members. Candidates are elected for three-year terms.

IAAO Board of Directors candidates must be prepared to meet at least four times per year (at IAAO expense) in various

locations. In addition, there are specific criteria regarding IAAO participation that must be met by candidates.

The prerequisites for candidacy are provided in the online candidate information resources.

Once the election slate is selected, IAAO conducts a balloting process with the voting membership.

In 2021, regular members will vote for regular board member and officer positions. There will also be a candidate position for associate member this year.

Promotions and mailings are done at the candidate's expense. In addition, special promotional opportunities are available to candidates through IAAO.

This information is detailed in the online candidate information resources.

Becoming an IAAO officer

To be considered as a candidate for office, you must submit candidate forms to IAAO headquarters. These forms are available at IAAO.org/elections.

Officer candidates must have previously served as a member of the Board of Directors, and their term on the board must have expired at least one year before the term of the officer position.

There are four officer positions at IAAO: President, President-Elect, Vice President, and Immediate Past President. Each position is limited to a one-year term. The IAAO Executive Director serves as the Secretary/Treasurer for the organization.

The President-Elect and the Vice President are elected by eligible voting IAAO members.

The President-Elect automatically succeeds to the office of President when his or her President-Elect term ends.

Officers (i.e., Vice President, President-Elect, President, and Past President) normally serve one-year terms in consecutive years, requiring a four-year commitment.

The officer positions require a significant amount of time, and officers are expected to attend all Board of Directors meetings, the IAAO Annual Conference, and various other meetings.

They may also be called upon to act as spokespersons for the association at functions of IAAO and its chapters and affiliates.

Candidates

The Nominating Committee will review all candidate applications. Candidates will be notified on or before Aug. 1 as to whether their name will appear on the slate. The slate will formally be announced at the Annual Conference, Aug. 29-Sept. 1.

Profiles for all candidates on the slate will be made available online and in *Fair+Equitable* magazine once all candidates are notified.

When candidates CANNOT run

All candidates will be carefully considered. It is important to note, however, that candidates from the following states and provinces **cannot** run for Board of Directors regular positions that begin in 2022, because there are already sitting regular board members: **Maine, North Carolina, Texas, Florida, Hawaii, and Ontario.** *This does not apply to the officer positions.*

Voting regions

Board members are elected from three regions. The regions are identified as Region 1, Region 2, and Region 3. Candidates for the associate member position can be from any of the three regions. Voting region information is available at IAAO.org.

What's next?

To start your candidacy, go to IAAO.org; then under About Us/Board of Directors/Elections, find information about the process, an application form, and the election schedule. All candidate filings will be completed online.

A final note

On behalf of IAAO, the 2021 Nominating Committee thanks candidates again for their interest in serving IAAO in a leadership capacity.

Should you submit the necessary information for candidacy and later encounter circumstances that will prevent you from running or make you ineligible for the position you are seeking, please notify IAAO Executive Director Debra McGuire or the Chair of the Nominating Committee, Doris Koch, (dkoch@taad.org) as soon as possible.

If you have any questions, please contact IAAO at 816-701-8100.

DATES TO REMEMBER

Thursday, July 1

Candidate questionnaires must be completed and submitted to the Executive Director for distribution to the Nominating Committee. Candidate profile forms and photographs must be submitted to the Executive Director for inclusion with the official ballots.

Before Aug. 1

Nominating Committee conducts any needed candidate interviews via telephone before the Annual Conference.

Sunday, Aug. 15

Slate of candidates nominated is certified by the Nominating Committee Chair to the Executive Director by Aug. 15. The Executive Director shall post the list of candidates on the website immediately following certification and notification to the candidates. The Executive Director shall publicize the names of the members nominated in an IAAO publication as soon as possible.

Wednesday, Sept. 8

Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five days after the end of the Annual Conference.

Nov. 1-15

Election in progress. Ballots and profiles will be emailed to Regular Members by Nov. 1. Election results are certified by Saturday, Nov. 20.

Tuesday, Dec. 7

Election campaign reports must be filed with the Executive Director.

Friday, Dec. 10

Candidates wishing to challenge the election results must transmit challenges, in writing, to the Executive Director so that the challenges are received no later than Dec. 10.

After Dec. 31

Election results shall be certified at the first Board of Directors meeting following the Dec. 31 challenge deadline or the first meeting after any challenge is resolved.

Gilda's Club chosen as conference charity

Gilda's Club in Chicago has been selected as the Conference Charity for 2021 and will be working to raise funds during the conference.

Gilda's Club was chosen jointly by President Greg McHenry and the 2021 Annual Conference Local Host Task Force.

Gilda's Club Chicago supports anyone living with cancer – men, women, teens, and children – along with their families and friends, as well as those who have lost someone to cancer.

Their innovative program, which includes more than 300 free activities each month, is an essential complement to medical care. The program also offers support groups, educational lectures, healthy lifestyle workshops, resource referrals, and social opportunities.

Gilda's Club Chicago's mission is to ensure that all people impacted by cancer are empowered by knowledge, strengthened by action, and sustained by community.

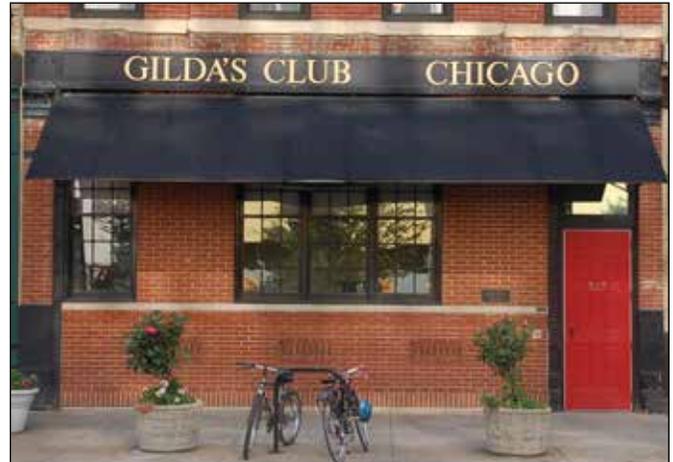
Gilda's Club Chicago is a 501(c)(3) non-profit organization and is funded through donations from individuals, businesses, foundations, and special events.

They are an affiliate of the Cancer Support Community, which is a worldwide network of more than 50 clubs and 100 satellite locations, as well as a provider of online resources.

Visit their website at www.gildasclubchicago.org or call 312-464-9900 to join, volunteer, or donate.

Since 1998, Gilda's Club Chicago has been providing free psychosocial support to those impacted by cancer.

Started after comedienne Gilda Radner's experience with ovarian cancer, GCC now operates the main Clubhouse on Wells Street in Chicago, as well as programs at several hospitals and clinics in Chicago, providing support where cancer patients are already receiving medical treatment.



Gilda gained fame as one of the original "Not Ready for Prime Time Players," the freshman group on the first season of *Saturday Night Live*, and Gilda was, in fact, the first performer cast for the show.

Between 1975 and 1980, she created characters such as personal advice expert Roseanne Roseannadonna, "Baba Wawa," a parody of Barbara Walters, and Emily Litella, an elderly hearing-impaired woman who gave angry, misinformed editorial commentary on "Weekend Update."

In honor of Gilda's legacy, her husband, the late actor Gene Wilder, and her psychotherapist, Joanna Bull, along with TV critic Joel Siegel, and singer and actor Mandy Patinkin, founded Gilda's Club in 1991 in New York City.

The Club started with a seed gift of \$10,000 which was followed by several million-dollar sponsors, including *People Magazine*, *Vanity Fair*, and Sears, Roebuck and Company.

Gilda's Club Chicago creates communities of support, information, tools to help navigate living with cancer, and the opportunity to give and receive support from others who share a personal connection to cancer.

People facing any cancer diagnosis are welcome.

Gilda's Club Chicago believes that members are the true experts, both in determining the programs they need, and in their ability to give and receive support in a community setting.



Dynamic Multi-Part Certificate Program

IAAO EMERGING LEADERS' SUMMIT 2021

GROW INTO COACHING

This year's **Emerging Leaders' Summit (ELS)**, "GROW into Coaching," is a dynamic multi-part certificate program through which attendees will build an important leadership skill: coaching. Participants will engage in a content-rich program focused on leading through coaching. The GROW coaching model and a growth mindset are emphasized. The program includes three interactive live webinars (June 23, July 14, and August 11), and culminates in a powerful hands-on event during this year's IAAO Annual Conference in Chicago, "Embracing Change" (live streamed as well).

Presenting in Chicago is award-winning coach, author, educator and speaker Judy Favor, Ph.D., who has helped countless others reach their potential for more than 25 years. Participants will benefit from Dr. Favor's expertise in leadership development, executive coaching, team building, and facilitation and will leave with actionable coaching skills. Registration will be accessible in the Events section of the IAAO website.



Registration fees are \$395 for members and \$595 for nonmembers and includes live webinars and conference event, continued access to recorded webinars, a copy of the book *Coaching for Performance*, a student manual with interactive exercises, and a hands-on skill-building experience with Dr. Favor. For those unable to come to conference, the Chicago session will be available via video.

WHO SHOULD ATTEND?

ELS is designed for early to mid-career managers who have a desire to advance within the assessment profession and to grow as leaders.

Major topics of the program:

- ▶ Coaching as an element of leadership
- ▶ Feedback, coaching and mentoring—what is appropriate to use and when?
- ▶ "Coachability"
- ▶ Emotional intelligence as it relates to coaching
- ▶ A coaching mindset is a growth mindset
- ▶ The GROW coaching model
- ▶ Supporting the coach and the "coachee"

**Emerging Leaders'
Summit Sponsors**





From left: Mark 'Elwood' Armstrong, Chesney 'the Penguin' Leafblad, IAAO Vice President Patrick Alesandrini, and Dale 'Joliet Jake' Butalla

Illinois Chapter welcomes return of IAAO VP

BY DALE D. BUTALLA

The Illinois Chapter of IAAO was honored to welcome IAAO Vice President Pat Alesandrini back to the 63rd Annual Illinois Property Assessment Institute Spring Conference.

The chapter had a table at the event this year in Normal, Illinois, to promote membership and the upcoming IAAO 2021 Annual Conference in Chicago.

Pat gave an inspiring speech at the CIAO Association Luncheon as he reflected on what prompted his IAAO involvement.

It was 1981 at this same conference when Pat heard the IAAO Vice President at the time, Ian McClung, speak about the benefits of IAAO.

Now, Pat's career has come full circle as he stood before conference attendees, joined by his wife, his mother, and his father-in-law, and challenged those in attendance to do what he did all those years

Share your chapter news

Is there news to know happening in your chapter or affiliate? Share it with all the members in *Fair+Equitable*. Email IAAO Publications Manager and *F+E* Editor [Keith Robison](#).

ago: Step up, step out, and get involved with IAAO and the assessment profession.

In addition to his keynote speech at the luncheon, Pat joined the Illinois Chapter of IAAO at their annual meeting and swore in the new executive board.

He continued to inspire the meeting attendees and provided innovative ideas for increasing chapter membership, providing education, and encouraging attendance at the IAAO Annual Conference.

In honor of one of the few films depicting a property assessor, in Chicago no less, Illinois Chapter members attended Trivia

Night as "Chesney and the Tax Men" complete in Blues Brothers' attire.

Chapter President Chesney Leafblad played the Penguin and Immediate Past President Dale Butalla and Vice President Mark Armstrong were the Blues Brothers, Jake and Elwood.

"Elwood" Mark arrived with a briefcase handcuffed to his wrist, containing not \$5,000 to pay back taxes on the orphanage, but his invaluable HP 12C calculator.

And, yes, Chesney and the Tax Men dominated trivia night.

The Illinois Chapter would like to extend its sincere thanks to IAAO and Pat Alesandrini for being part of these events.

While our conference is over, the memories will live on for those in attendance ... and, who knows, Pat may have inspired a future IAAO vice president.

DALE D. BUTALLA, CIAO-M, is Commercial Appraiser/Deputy Assessor with the Joliet, Illinois, Township Assessor's Office.

New IAAO Data Quality Standard available

BY TRAVIS HORNE

The Data Quality Standard, IAAO's newest standard, was recently approved by the IAAO Board of Directors following exposure to the membership.

The standard will be available to view on the IAAO website.

The IAAO Data Quality Standard (DQS) Task Force was established in 2019 and operated under the guidance of the [Research and Standards Committee](#) and Board of Directors.

Creating an entirely new standard proved more challenging than initially thought, according to the Task Force members.

Unlike other existing standards that relied upon an existing quantum of professional knowledge and expertise, a DQS was relatively uncharted territory in the valuation realm.

Data quality is addressed either directly or indirectly in existing [IAAO Standards](#), [IAAO Publications](#) (text-books, articles, white papers, studies, etc.), the [Body of Knowledge \(BOK\)](#), [IAAO Courses](#), [conference content](#), etc.

The new standard addresses the five Ws (who, what, where, why, when) and the *how* of data quality.

Assessors, jurisdictions, and oversight agencies have existing and accurate audit processes and methodologies; however the DSQ was developed to supplement and support existing processes.

Processes vary between jurisdictions, oversight agencies, and countries. The variation in most part can be due to varying levels of statutory requirements, depth and breadth of exiting data, local expertise, technological abilities or limitations, resources and

funding, and valuation method(s) employed — to name a few.

“Good data is correct data” appears to answer the question the DSQ addresses.

A single data quality was found to be incompatible with a one-size-fits-all approach.

Over the last three years of dedicated research and analysis, the Task Force was reminded again and again that a binary or spectrum approach to what IAAO may consider to be “good” data was impractical, and if established, ineffectual. An approach used with the ASR, COD, COV, PRD, or PRB would be inappropriate.

CAMA systems or access/knowledge of applications such as NCSS, SPSS, R, Python, etc., affect how a jurisdiction approaches data quality.

For example, assessors in nondisclosure jurisdictions could not have the same benchmarks as a jurisdiction that can not only collect data, but also prosecute noncompliance.

This understanding of unique abilities or limitations coincides with a principle instead of rules approach guiding the Standard.

Questions such as, “Where should resources be allocated to address data quality?”, “How are data quality concerns identified, particularly where market observations are uncollectable or non-existent?”, “What can be done to quantify the impact of data quality?”, “How can the evolution of data quality be measured over time?”, and many others appeared.

The DSQ Appendices provide methods in a consistent format offering tools for the profession to consider.

The tools relate to one another cross-over the Dimensions of Data Quality.

The user is empowered to consider which tool is best suited for the task or question before them.

The tools are versatile, helping form the questions that could be asked. For example — mountain view should not be question for a jurisdiction like Saskatoon but should be for Denver. Application of a number of the tools enables review of data without a typical starting point for assessors — market observations.

Tools that measure data quality help assessors decide where people and financial resources ought to be allocated in light of that data element's impact on value. For example – square footage in a particular market is found to be inaccurate in 60% of the sampled cases and detached garages are inaccurate in 30% of the cases.

The binary question, “correct or incorrect,” is answered for both square footage and garages. The tools, however, help uncover the return on resource investment. If the 60% of the square footages are incorrect by four to five feet on average vs. a garage entirely missing – the 30% issue would more likely result in greater return on investment if reviewed.

The DQS Task Force is now pivoting to development of templates vetted and provided through IAAO. The templates are intended to be accessible from the [Technical Standards page](#) on the [IAAO website](#) — downloadable in a format suited to the method.

IAAO members can then delve into the underlying mechanics or simply insert their own data with minimal adjustments.

TRAVIS HORNE, MAS, is Director, Property Tax Complex, Ryan ULC.

▽EVENTS

■ BOARD OF DIRECTORS MEETING

July 23-24

Colorado Springs, Colorado

■ 2021 ANNUAL CONFERENCE

Aug. 29 - Sept. 1

Chicago

■ 42nd ANNUAL LEGAL SEMINAR

Dec. 2-3

Fort Lauderdale, Florida



Specifically developed for mass appraisal

Engineered for precision and accuracy

Available for most CAMA software

Assistance for CAMA software vendors

License fees that fit budget constraints

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

Play, learn, and win!

The Friends of the IAAO Paul V. Corusy Library Trust are inviting all members of IAAO to a game of Words with Assessors.

Follow the clues and complete the search. While participating, you will learn more about the library and the resources it has to offer.

There will be drawings for gift cards during the 2021 IAAO Annual Conference for those members who find the most words and complete the game board.

The IAAO Paul V. Corusy Memorial Library has a collection of over 20,000 books, articles, government documents, reports, and conference proceedings as well as various directories and subject guides on appraisal and assessment.

Library materials are free to IAAO members, and to get members better acquainted with the library, IAAO will be posting words on library pages on the IAAO website over the summer, and members can use the game board to track the words.

There are 12 words to discover. The first is **LIBRARY** and the remaining 11 will be posted on a library page each week, beginning June 1. The last word will be posted on Aug. 10.

Completed game cards should be sent to Toni Eichholz at eichholz@iaao.org or may be submitted at the Library booth at the Annual Conference in Chicago. Emailed entries must be submitted by Aug. 17



Click the above image on IAAO's Library web pages for clues. See the game card for dates.

and winners will be announced at the Annual Conference.

Members have used the library materials for research on a variety of assessment topics, and in 2020 IAAO members saved over \$97,000 on research materials obtained from the library that they would have otherwise had to buy elsewhere.

"We were working on developing a new department within our office to work on more specialized assessment issues, and reached out to all the other counties in our state," said Carol Gordon, Special Assessment Supervisor with the Jackson County (Missouri) Assessment Department about a past search.

"We quickly learned that we needed to research a much broader area.

"The library was the perfect resource to find information.

"With guidance from the IAAO librarian, we were able to focus our research areas and get any materials we needed quickly," she said. "The fact that the IAAO Library is focused on Assessment topics is a huge asset. We would have searched a lot longer using a larger library and not found all of the information we quickly received using IAAO."

The library can also help on issues involving legislation.

"The state legislature was looking for information on how other states handled the assessment and construction in progress and knowing time was short, with the help of the IAAO library and our librarian, Mary Odom, I was able to provide the information to the committee within 30 minutes of the request," said Friends of the Library Trust Chair Stuart Topliff, Assessor for the Town of Rocky Hill, Connecticut.



Stuart Topliff

"The information provided by the library was instrumental in the defeat of the proposed bill," he said.

"Don't miss out on learning more about this fantastic resource you have available as a member of IAAO and join us in Words with Assessors."

Designation candidacy applications now accepted online

The process to apply for candidacy has never been simpler.

Prospective candidates can now complete and submit an application online through our website. Applicants need only enter some basic information.

They can also choose to update their IAAO profile with current contact information and view the completed courses we have on record.

Supporting documentation, such as proof of formal education, can be easily

uploaded to accompany the application. Plus the application fee can be paid securely online using a credit card.

The application includes everything needed to start a candidacy. Visit our website to apply: [Candidacy Application](#).

Words with Assessors

Friends of The Paul V. Corusy Memorial Library



Send completed game cards to eichholz@iaao.org by Aug. 17 or drop off at the Library booth at Annual Conference in Chicago.

ACROSS

4. Find on August 3 website
6. July 20 website
8. Aug. 10 website
9. June 29 website
10. July 27 website
11. July 6 website

DOWN

1. Find in May/June *F+E*
2. June 8 website
3. June 22 website
5. July 13 website
7. June 15 website
12. June 1 website



IAAO

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Valuing the World

New Designees

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



DAWN S. ABRAMS, AAS, earned the Assessment Administration Specialist designation. She's the Assessor in Greene County, Indiana, and has been in the profession for 10 years.



MATTHEW E. HARRIS, RES, AAS, earned the Assessment Administration Specialist designation. He's the Appraisal Manager with the Wake County, North Carolina, Revenue

Department and has been in the profession for eight years. He holds a Bachelor of Arts in communication from Virginia Tech.



ALVIN HORHN, AAS, earned the Assessment Administration Specialist designation. He is Deputy CFO/Assessor with the City of Detroit Assessor's Office. He's been in the profession for 23

years and holds a Bachelor of Business Administration from Siena Heights University in Adrian, Michigan.



ALLISON JENSEN, AAS, earned the Assessment Administration Specialist designation. She's the City Assessor with the City of Bismarck, North Dakota and has been in the profession for 17 years.

She's a Certified Assessor Appraiser, District 2 chair of the South Dakota Association of Assessing Officers, and the North Dakota Association of Assessing Officers Education Committee chair.



W. GREGORY JONAK, CAE, AAS, earned the Assessment Administration Specialist designation. He is Deputy Assessor with the City of Norfolk, Virginia, and has been in the profession for 38 years. He's a

member of the Virginia Association of Assessing Officers and holds a Bachelor of Science in chemistry from Radford University, an MAI with the Appraisal Institute and is a Certified General RE Appraiser in Virginia and North Carolina.



CECILIA E. KELLY, RES, AAS, earned the Assessment Administration Specialist designation. She's a Real Estate Appraiser II for the City of Suffolk, Virginia, and has been in the profession 15 years.



KAREN L. TADYCH, AAS, earned the Assessment Administration Specialist designation. She's a Specialist with Oklahoma State University/CLGT and has nine years in the profession.



CHELSEA TARBUSH, AAS, earned the Assessment Administration Specialist designation. She is Bankruptcy and Delinquency Supervisor with the Gaston County, North Carolina, Tax Office.

She holds an A.A.S. in paralegal studies from Kings College and County Real and Personal Property Appraiser, North Carolina Department of Revenue. She has five years in the profession, and was a Data Quality Standard Phase 03 Task Force member.

CAE

CERTIFIED ASSESSMENT EVALUATOR



ELISE SELBY, CAE, earned the Certified Assessment Evaluator designation. She's Assessment Appraiser with the Saskatchewan Assessment Management Agency and has 19 years in the profession.



VANESSA VAUGHAN, CAE, RES, earned the Certified Assessment Evaluator designation. She is the City Assessor with the City of Prince Albert, Saskatchewan, and has 18 years in the profession. She holds

a Certificate in Real Property Assessment from the University of British Columbia.

CMS

CADASTRAL MAPPING SPECIALIST



ANGELA ROBIN COULIETTE, CMS, earned the Cadastral Mapping Specialist designation. She's Mapping/Deputy Assessor with the Pike County, Mississippi, Board of Supervisors/

Assessor's Office. She's also a member of the Mississippi IAAO Chapter, and has been in the profession for five years.

PPS

PERSONAL PROPERTY SPECIALIST



THOMAS A. READING, PPS, earned the Personal Property Specialist designation. He's a Business Personal Property Appraiser with the Cabarrus County, North Carolina, Assessor's

Office and has 10 years in the profession. He holds a Bachelor of Science in business administration from Catawba College, Salisbury, North Carolina; County Real Property Appraiser and County Personal Property Appraiser II, North Carolina Department of Revenue; and Certified Personal Property Appraiser, North Carolina Association of Assessing Officers.

RES

RESIDENTIAL EVALUATION SPECIALIST



DWANE BRINSON, CAE, RES, AAS, earned the Residential Evaluation Specialist and the Assessment Administration Specialist designations. He's the Tax Administrator in

Durham County, North Carolina. He holds an MBA in finance from Campbell University in Buies Creek, North Carolina, and has been in the profession for 20 years. He has served on four IAAO committees.



NIKKI DAVIS, RES, earned the Residential Evaluation Specialist designation. She's Residential Appraiser with Knox County, Tennessee, and has been in the profession for eight years.



KIMBERLY HORTON, CAE, RES, AAS, earned the Residential Evaluation Specialist and the Assessment Administration designations. She's Technology Support Specialist with the Durham

County, North Carolina, Tax Administrator's Office. She's been in the profession for 35 years and an IAAO member for 25 years.



JAMES LABISH, RES, earned the Residential Evaluation Specialist designation. He's Residential Appraiser III with the Kootenai County, Idaho, Assessor's Office. He's been in the profession for

seven years, holds an Associate of Arts from Spokane Falls Community College, and is a Certified Property Tax Appraiser, Idaho State 2014.



DREW MANLOVE, AAS, RES, earned the Residential Evaluation Specialist designation. He is the Assessor with the Town of Smithfield, Rhode Island, and is a Rhode Island Certified Assessor (RICA) and a

Massachusetts Accredited Assessor (MAA). He's been in the profession for 12 years.



JOSHUA PAYNE, RES, earned the Residential Evaluation Specialist designation. He's a Commercial Appraiser with the Gregg County, Texas, Appraisal District, and has been in the profession for

seven years. He holds a Bachelor of Science in agribusiness from Texas A&M and is a Registered Professional Appraiser with the state of Texas.



Jordyn Garey joins IAAO staff at HQ

Jordyn Garey has joined IAAO as the Education Services Coordinator, whose position supports Operations and Programs as well as providing student support.

Jordyn graduated from Missouri's College of the Ozarks, also known as "Hard Work U.," which inspired and instilled her strong work ethic.

Her background started in education, working previously as a history teacher and a librarian.

She is passionate about helping students succeed in any field.

Outside of work, Jordyn enjoys kayaking, reading, and pyrography.

Glad you asked. Pyrography is the free-handed art of decorating wood or other materials with burn marks resulting from the controlled application of a heated object such as a poker.

The term means "writing with fire," from the Greek words "pur" (fire) and "graphos" (writing).

"The name makes it sound much more exciting than it really is," Jordyn says.

IAAO Library new materials list

First quarter 2021

Email library@iaao.org for assistance.

New Journal Articles			
Article Title	Journal Title/ Date	Author(s)	Description
Flood risk and the U.S. housing market	<i>Journal of Housing Research/</i> 2020, 29 (S1)	Carolyn Kousky, et al.	Flooding is the most frequent and costliest natural disaster in the United States, yet most households are uninsured or under-insured against flood and may incorrectly expect that government agencies provide sufficient post-flood assistance. This paper synthesizes existing research on flood risks, flood insurance, and their impacts on the U.S. housing market.
Is the Eiffel Tower worth more than the Statue of Liberty? Techniques for determining the value of iconic national landmarks – Part 2	<i>Appraisal Journal/</i> 2020, 88 (3)	Richard J. Roddewig, Anne S. Baxendale, and Andrew Stables	Explores the difference between market value and “public interest value” through an analysis of the Statue of Liberty and the Eiffel Tower. Part 2 analyzes the land value of each landmark site. It also presents tools for estimating the impact of additional sources of revenue that might be generated under private ownership and branding arrangements, and it discusses the concept of “public interest value” by reference to the public tax revenues generated by these iconic national symbols.
Perspectives on the assembled workforce in real property valuation	<i>Appraisal Journal/</i> 2020, 88 (3)	Kimberly K. Merriman and Leonard J. Patcella	A valuation assignment, such as an appraisal for ad valorem tax purposes, may require appraisers to remove the value of identified non-real property elements from the real property value. This article examines theory and practice surrounding one recognized yet debated non-real property element: the trained and assembled workforce. A case study is presented that demonstrates a unique market test of basic concepts.
Timing is everything: The role of interim use in the highest and best use conclusion	<i>Appraisal Journal/</i> 2020, 88 (3)	David C. Lennhoff and Richard L. Parli	The purpose of this article is to propose the formal incorporation of the concept of interim use into the definition of highest and best use. It seems like an unnecessary task, but nowhere in the body of knowledge is the relationship expressed explicitly.

New Electronic Resources			
Article Title	Journal Title/ Date	Author(s)	Description
Appraisal reviews and review appraisers: Under the Uniform Appraisal Standards for Federal Land Acquisitions	<i>Right of Way/</i> 2020, 67 (3)	David Layne	This article discusses the Uniform Appraisal Standards for Federal Land Acquisitions (Yellow Book), more specifically Section 3, Appraisal Review. Yellow Book reviews are intended to ensure that appraisals used by the government in its land acquisitions are credible and reliable and have been developed and reported in an unbiased and objective manner following applicable standards, laws, regulations, and agency policies.
Convenience stores, Part One: An inconvenient appraisal problem	<i>Right of Way/</i> 2020, 67 (1)	Anthony L. Alderman and Zachary A. Northcott	Convenience stores, specifically those with fuel service, are ubiquitous across transportation right of way projects. Ironically, they are some of the most challenging property types to appraise in eminent domain proceedings. The following article is part one of two installments, which will spell out the challenges for appraiser valuing this property type for right of way.

How the Lincoln Institute helped bring property taxes into the computer age	<i>Land Lines/</i> 2021, 33 (1&2)	Will Jason	Major advances in computing power would revolutionize one of the most bedeviling aspects of the property tax: determining the market value of every property. At the center of this revolution was a small organization that had been established in 1974 in Cambridge, Massachusetts, to study and teach land policy. Recognizing that the cost and inflexibility of assessing software put it out of reach for most cities and towns, the Lincoln Institute developed software in the early 1980s called SOLIR (Small On-Line Research) which assessors could use and customize with an off-the-shelf Radio Shack TRS-80 computer. This was a major breakthrough. Today Computer Assisted Mass Appraisal (CAMA) software has become central to property tax systems in the United States, Canada, and Western Europe.
Impact of municipal water use restrictions on the pricing of water-sensitive feature in single-family homes	<i>Journal of Real Estate Research/</i> 2020, 42 (4)	Riette Carstens, Yiping Fang, and Julia Freybote	We investigate the impact of municipal water restrictions in response to a drought on the pricing of water-sensitive home features by homebuyers. In our empirical investigation, we focus on Cape Town, South Africa, which imposed a series of increasingly tightening restrictions, ranging from limiting outdoor water usage at the beginning of 2016 to limiting the total water use per person per day to 50 liters (approximately 13 gallons) at the beginning of 2018.
Making a good tax better	<i>Land Lines/</i> 2021, 33 (1&2)	Liz Farmer	From assessment to collection, three places that built stronger property tax systems are highlighted. Kampala, Uganda, undertook a municipal revenue overhaul that offers lessons for other rapidly urbanizing cities. Estonia and its capital city, Tallinn, implemented a land tax and the sophisticated technology to track it. Boston, Massachusetts, revived a mature system that had been in decline, and now has one of the most stable and productive tax systems in the United States.
Pandemic liability	<i>Valuation Insights and Perspectives/</i> 2020, 25 (3)	Peter T. Christensen	Are appraisers being sued for miscalculations relating to the COVID-19 pandemic? The short answer is no. At this time, there doesn't appear to be any indication that appraisers are being sued for alleged errors attributable to the pandemic, or for failing to determine any positive or negative effect it could have on property valuations. However, professional negligence claims against appraisers in general seem to have increased slightly during the pandemic. This article discusses two recent cases.
Putting the coronavirus to the test: Through impairment testing, appraisers can help companies understand the effects of COVID-19 on their real estate assets	<i>Valuation Insights and Perspectives/</i> 2020, 25 (3)	Richard deVerdier	The COVID-19 pandemic has created major challenges and uncertainty for companies across many sectors of the economy. The pandemic is taking a toll on real estate values. While the decline may not be an immediate concern, it is expected to become more important as organizations begin their financial reporting process.
Should land be valued as entitled? Case studies for ensuring proper just compensation	<i>Right of Way/</i> 2020, 67 (5)	Stephen D. Roach, Eric C. Schneider, and Michael I. Kehoe	This article discusses the concept of entitlements, how they provide value to land, and how to appropriately measure the value of a partial acquisition of land on property that is already entitled for the highest and best use of the land.
What's in a name: Bifurcated or hybrid appraisal assignments are on the rise	<i>Valuation Insights and Perspectives/</i> 2020, 25 (3)	Sandra K. Adomatis	The terms desktop, bifurcated, and hybrid appraisals are used inconsistently, so it's important that appraisers verify with clients the scope of work required. This article explains each of these types of appraisals and their use in residential and commercial properties.

CHIEF APPRAISER

LORAIN COUNTY AUDITOR'S OFFICE

ELYRIA, OHIO, UNITED STATES

Lorain County is the eighth largest by parcel count in Ohio. The Auditor's Office is a progressive work environment integrating state-of-the-art technology with sound fundamental appraisal techniques and methodologies.

The Chief Appraiser leads a team of 15 appraisers and clerical support staff. Position interacts with other Auditor departments most importantly the Real Estate and GIS offices.

Position is responsible for the overall valuation of all classes of real property in the County which encompasses interaction with the public and being the primary member of the County Board of Revision.

RESPONSIBILITIES

- Overall valuation of real property in Lorain County. Currently there are 167,000 parcels.
- Leadership over all Department activities coordinating the dual tasks of field and data entry performance.
- Auditor's representative on the County Board of Revision. Perform Board valuations and head interrogations on property challenges.
- Perform analytical valuation studies and direct all valuation studies.
- Interface with other Auditor Departments.
- Interface with other County officials and Departments.
- Provide effective and meaningful valuation explanations to the public.
- Provide effective teaching and training to staff.
- Periodically perform appraisals for appeals to the State Board of Tax Appeals
- Review all final valuations.
- Interface with County contractor appraisal support

EDUCATION AND EXPERIENCE

- Certified or Licensed appraiser with a minimum of seven years of mass appraisal experience
- Previous administrative responsibility coordinating work efforts
- Fee appraisal experience a plus
- Experience in the valuation of all classes of real property

- Demonstrated experience working with the public and performing public speaking
- College degree, four-year degree in real estate or related fields
- Specialized appraisal courses in income capitalization, analysis of income and expense statements, sales analysis, mass appraisal management

OTHER SKILLS

- Proficiency with assessment software applications and Microsoft suite including Word, Excel and PowerPoint
- Demonstrated strong communication skills; both verbal and written
- Demonstrated ability to prioritize effectively
- Demonstrated ability to communicate effectively in conflict situations, positive attitude, willingness to work constructively in team environment

POSITION INFORMATION AND COMPENSATION

Full time, salary commensurate with experience and professional standing

Excellent benefit package including high quality health care insurance, retirement funding, deferred compensation, tax deferred insurances and medical reimbursement, medical and vacation leave.

APPLY FOR THIS JOB

Email address: fred.westbrook@lorain-countyohauditor.com

APPRAISER INSPECTOR I/II

LORAIN COUNTY AUDITOR'S OFFICE

ELYRIA, OHIO, UNITED STATES

JOB DESCRIPTION

This description will be used to fill both job positions. Lorain County is the eighth largest by parcel count in Ohio. The Auditor's Office is a progressive work environment integrating state-of-the-art technology with sound fundamental appraisal techniques and methodologies. Appraisers are responsible for the collection and verification of salient real property characteristics.

In addition, appraisers interact with the public both on-site and in office settings. The positions require the understanding of the mass appraisal process and how mar-

ket forces interact and determine market values in real time.

Appraisers report to the Appraisal Department's Chief Appraiser who leads the Department in a coordinated team approach marrying the work of both appraisers and clerical support staff.

APPRAISER INSPECTOR I FUNCTIONS AND RESPONSIBILITIES

- View, measure, and list physical building characteristics, including quality of construction
- Ensure all parcels are viewed within the assigned valuation cycle including permits, demolitions, and sales review
- Assist the Department as needed in order to meet any and all deadlines
- Accurately record data, sketch, and complete building characteristics on the Department platforms including mobile tablets
- Validate and verify property sales
- Respond to inquiries from public regarding property aspects
- Perform routine tracking of neighborhood changes and trends
- Meet with the public to discuss property valuations and to verify property characteristics

APPRAISER INSPECTION II FUNCTIONS AND RESPONSIBILITIES

ALL APPRAISAL I FUNCTIONS AND RESPONSIBILITIES

- Analyze sales and market data
- Assist in determining values via the three approaches to value
- Assemble and compile market-based data such as rent, expense, and vacancy rates, land use changes, and overall market indices
- Assist in the formal defense and explanation of values before County and State Boards of Appeal

KNOWLEDGE AND SKILLS

- General knowledge and understanding of appraisal principles and practices of real property assessment
- Proficiency with standard Office equipment including desk top computers and mobile tablets
- Ability to make independent decisions, solve problems, and meet production deadlines

- Possess organizational skills, be self-motivated, capable of working independently with minimal supervision, make accurate mathematical calculations, submit concise records on field inspections, must be willing to work in the field and tolerate extremes in temperature and weather conditions
- Capable of communicating effectively both verbally and in writing and possess the personality and temperament necessary for working and dealing with the public to provide a high level of customer service.

MINIMUM QUALIFICATIONS

- Must possess a high school diploma or equivalent, Associate or Bachelor's degree preferred
- Experience in appraisal, real estate, construction, or related work preferred or equivalent combination of education, training an experience that would reasonably be expected to provide the job-specific competencies
- Must possess a valid driver's license
- Undergo a background check lacking a history of criminal involvement
- Inspector II candidates should be in the process of meeting the education and work experience necessary to become State licensed or certified. A State appraisal license or certificate preferred.

POSITION INFORMATION AND COMPENSATION

Full time, salary commensurate with experience and professional standing

Excellent benefit package including high quality health care insurance, retirement

funding, deferred compensation, tax deferred insurances and medical reimbursements, medical and vacation leave.

APPLY FOR THIS JOB

Email address: fred.westbrook@loraincountyohauditor.com

CHIEF APPRAISER

MOHAVE COUNTY ASSESSOR KINGMAN, ARIZONA, UNITED STATES

Performs professional and administrative work involved in training, developing, and directing appraisers and clerical support staff in completing ad valorem appraisals.

Work is performed under the administrative direction of the Deputy County Assessor.

The employee is expected to exercise initiative and independent judgment in performing assigned tasks and in applying guidelines in accordance with established policies and procedures.

Work is reviewed through conferences and results achieved.

The position provides direct supervision of subordinate Appraisal managers, and indirectly all appraisal staff.

JOB REQUIREMENTS

B.A. or related degree in a related field and three years managing the appraisal function in an assessor's office is preferred.

A Level 2 Arizona Department of Revenue certification is required to hold the

position, but the position may be filled in an underfill capacity (depending on other qualifications) until that requirement is met.

We are seeking a committed public servant who is a strong manager and is a self-starter with strong communication skills.

If you have a strong work ethic, enjoy working in a team and have a commitment to provide top-tier service to the public, you might be the person we are seeking.

EQUIPMENT

All general office machines are used. A strong background in Microsoft Office applications is required. All standard appraisal tools may be used.

WORK ENVIRONMENT

While this is an appraisal position, its primary function is in the management of the Assessor's Office appraisal function. As such, the majority of work is conducted in an office environment, but the position may participate in field work, outside project and similar tasks.

APPLY FOR THIS JOB

- **Website:** <https://www.government-jobs.com/careers/mohavecountyaz/jobs/2990036/chief-appraiser?page=1&pagetype=jobOpportunitiesJobs>
- **Contact person:** Mohave County Assessor
- **Email address:** ada.marshall@mohavecounty.us
- **Phone:** 928-753-0703, Ext. 4008
- **Fax:** 928-753-0749

Discover Excel's most useful assessing tips and tricks



Do you want or need to learn more about Excel and all the tips and tricks it offers?

Vision Government Solutions is sponsoring a free webinar at 1:30 p.m. EST on June 29, to "Discover Excel's Most Useful Assessing Tips and Tricks."

David Cornell of Cornell Consultants, and a Microsoft Certified Trainer (MCT), will,

- Review Excel's new charts graphs

- Show how to apply logic based conditional formatting
- Teach participants how to automate data preparation and cleaning
- Use Power Query, Pivot Tables and Power Pivot Tables
- And how to create custom statistical measures in Excel (coefficient of dispersion, for example).

Sign up online at <https://www.iaao.org/VisionJune29Web>.

PLAN NOW TO ATTEND THE



IAAO CONFERENCE + EXHIBITION

EMBRACING CHANGE

August 29 - September 1 ▶ Chicago, Illinois

The IAAO Annual Conference is the premier platform to share successes, discover best practices, and learn from expert colleagues the latest research in the field of property appraisal.

This year offers nearly 80 educational sessions, multiple networking opportunities and events, and a varied exposition to equip assessment professionals with the tools needed to succeed.

PLENARIES INCLUDE:

- ▶ **COVID-19 Pandemic Impact on Real Estate Values and Valuation Methodology**—The Coronavirus Pandemic erupted on the real estate industry with far ranging impacts. Based on findings of recent studies in office, retail, and hotel markets, this presentation will detail the impacts including shifting investor property and geographic preferences and changes in cap rates and square foot prices.

Presented by: Peter F. Korpacz MAI, CRE, FRICS, Korpacz Realty Advisors, Inc and Vivian M. Wilhoite, Metropolitan Government of Nashville & Davidson County

- ▶ **How To Fix An Assessor's Office (And Not Lose Your Mind Trying)**—The Cook County Assessor's Office has faced intractable problems: how can it update an outdated mainframe system, make its operations more accessible, and restore public trust in a system plagued by historic inequity? The leadership team presents their roadmap of reform based in fairness, ethics, and transparency.

Presented by: Fritz Kaegi MBA, Cook County, IL and Sarah Garza Resnick Esq, Cook County, IL

WATCH FOR CONFERENCE REGISTRATION TO OPEN SOON!

Reserve your hotel room today at www.iaao.org/conference