

# FAIR+EQUITABLE

MAY 2018 | VOLUME 1

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



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## A CALLOUT FOR IAAO BOARD MEMBERS, OFFICERS

Candidate questionnaires must be completed and submitted by July 1, 2018



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INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

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*Over the past few years, IAAO has taken many steps to upgrade the products delivered to members*

## DOROTHY JACKS, AAS

IAAO President

While we look to tweak what is offered, our foremost directive is to continue to offer high-quality programs and meetings to our membership.

**S**pring has sprung at IAAO and WOW is it busy! The past two months reflect the successes of IAAO's growth internationally and I experienced first-hand.

Following an exciting GIS/CAMA Conference in Houston, I attended the World Bank conference in Washington, D.C., to present and interact with attendees from all over the world. Over the past few years, we have increased our international presence with attendance at World Bank meetings and the International Research Symposium, the most recent of which took place in Prague and included representatives of the Czech Republic, Estonia, Iceland, Ireland, Lithuania, Romania, Russia, Slovenia, plus Australia and Hong Kong.

Following the third successful International Research Symposium on the European continent, in 2019 we are looking at moving the event to Australia to reach members in the Pacific and Asia. A recently formed local IAAO chapter and continued

interest in our programs by local members including Greg Stevens who leads the assessor's office in Melbourne and Rob Marsh the Valuer General of Victoria, we have some great and committed members down under! We anticipate offering a joint event with local valuers and the Pan-Asian community.

After the great event in Prague, IAAO Executive Director Ron Worth and I visited the Netherlands and the offices of IAAO member and 2017 Ian McClung Award Winner Jan Gieskes. Jan, along with his colleagues and fellow IAAO members, showed us the town in an exciting and important visit to Den Haag, the capital city of the Netherlands. We are excited that Jan and his team will be spearheading the formation of a European Chapter of IAAO. It was a special visit for me – Jan and I have worked for years on expanding IAAO's international outreach and I feel we may have finally come full circle with a robust and committed effort on our world brand.

Back in the USA, Dan Cypert and his GIS/CAMA team produced an exceptional conference. Kudos to him for his years of service to this exceptional program. The GIS/CAMA Planning committee is composed of IAAO and URISA members, they make every event better and better. GIS/CAMA will be in Portland, Oregon in 2019, a great town for an event like this.

The IAAO Executive Board recently met in Albuquerque, New Mexico. The New Mexico IAAO Chapter along with Bernalillo County Assessor Tanya Giddings were warm hosts to the Board. It is great to see active chapters in so many places we visit. At the board meetings, we work on much of the business of IAAO including the budget. Following a review of our 2017 finances, the board has revised some important cost centers. I want to outline some of those for you.

Over the past few years, the Association has taken many steps to upgrade the products delivered



After the International Research Symposium in Prague, some IAAO members, including President Dorothy Jacks and Executive Director Ron Worth, visited the Netherlands Council for Real Estate Assessment offices of IAAO member and 2017 Ian McClung Award Winner Jan Gieskes, center. Jan, along with his colleagues and fellow IAAO members, showed the guests around Den Haag, the capital city of the Netherlands.

to members, from the educational offerings, publications, online materials, and also the meetings. Many of these items required investments and using reserve funds. While members responded positively to the offerings, the Association needs to ensure its continued long-term financial viability.

For example, at past annual conferences, IAAO was conservative on what we charged and on meals offered. We upgraded those items in 2017 but ran into a confluence of higher-than-expected costs that challenged our budget. The Las Vegas conference was a great event and many members have told me it was one of the best, however it also challenged our budget.

Another area that was challenging was our educational programs, which have grown significantly over the past few years. We ran into issues being able to internally keep up with expanded requests for materials and found using a combination of internal and external sources was not fiscally sound. IAAO is moving to outsource production of materials and potentially look at other option for education delivery. As we move to a more cost-conscious online delivery in addition to our tradition

classroom delivery, the transition from a cost perspective is being carefully managed.

The Budget Committee, chaired by President-Elect Tim Boncoskey, begins a series of meetings this month to review and refine the 2019 Budget to be sure that it is membership centered and focused on good stewardship of IAAO's resources.

While we look to tweak what is offered, our foremost directive is to continue to offer high-quality programs and meetings to our membership. The annual conference in Minneapolis will be no different. I hope you have seen the expanded number of sessions offered this year, with a new vendor track of sessions offered. This Conference is all about education and bringing value to your IAAO Membership. Registration is open!

As we all enjoy the arrival of warmer weather and possibly the slower pace of summer, I hope you will take advantage of your IAAO membership through the excellent webinar series or maybe an online course offering. This is your IAAO. Thanks for making it great.

All the best  
Dorothy Jacks

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Valuing the World

# National + International Press

KEITH ROBISON

## KANSAS, UNITED STATES

### Kansas county wins state big-box appeal

It's probably not common for an appraiser to receive applause when she enters a county commission meeting.

But when Pottawatomie County, Kansas, Appraiser Lois Schlegel walked into a county commission and delivered some news in late April, that's just what she got.

She was carrying a letter informing her that Pottawatomie County had won its case against Menards in an appeal before the Kansas Board of Tax Appeals.

The decision upheld the county's appraisal of \$11,689,600 for a Menards store in Manhattan, Kansas. Menards had appealed the appraisal, claiming the property should be valued at about \$6.5 million.

Menards' appeal is part of a trend by big-box stores across the country that claim appraisals should be based on the "Dark Store Theory." That is, property should be valued as if it is vacant and available for sale to a future hypothetical user rather than its current use as a functioning, occupied store.

The *Manhattan Mercury* newspaper reported that Pottawatomie Commissioners applauded Schlegel and County Counsel John Watt for their work on the appeal. Chairman Dee McKee even offered a standing ovation.

In its summary decision, the Kansas Board of Tax Appeals wrote:

"The board rules that the evidentiary burden is on the county and finds the county has sustained its burden to support its valuation of the subject property.

"The county has accurately identified the characteristics of the subject property and appropriately valued its



components using the cost approach," the board wrote.

"Based on the evidence presented at the hearing, duly weighing such evidence, the board determines that the appraised value of the subject property for tax year 2017 is \$11,689,600."

Getting outside help was a key, Schlegel said.

"We hired a fee appraiser to come up with value to see if we were out of line ... and his values came in at more than what we came in at. If the fee appraiser had come in at a lot less, we would have had second thoughts about going to the next level, so we thought it was worth fighting for."

Her advice to other jurisdictions?

"What I can tell other jurisdictions is that as long as you do your job following — in our case Kansas statutes, the (state) property valuation department, and *USPAP* guidelines — to come up with a valuation, they should be able to go in and defend that before the Board of Tax Appeals.

"I'm not assuming this will end with this specific decision, but it gives us the courage to keep fighting for what we believe is correct."

## CROATIA

### Croatia nixes introducing property tax

The newly 2018 national reform program does not contain plans to introduce a property tax, and a new set of measures designed to ease the tax burden will be prepared by summer, Croatia Finance Minister Zdravko Maric told Croatian TV news website N1info in late April.

"(Introducing) property tax is currently not on the agenda, and especially not in the form of a value-based tax," Maric said.

Asked about plans for introducing a real estate tax, which had been included in the government's 2016 reform program, Maric told the website that the tax was dropped from the Convergence Programme, and was meant to be replaced by an upgraded system of public utility fees, collected by municipal authorities.

"After all those discussions, the real estate tax is no longer on our agenda, and we believe that the measures in the new national reform program could upgrade the public utility fees system, which might be a bit old-fashioned method, and we'll see if this upgrade happens," Maric said.

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SANDRA PATTERSON



## Arizona court rejects state assessment of leased solar panels; local taxation possible

**T**he Arizona Supreme Court has ruled that the state's department of revenue does not have the authority to assess the solar panels a taxpayer leases to residential and business property owners.

The decision provides a measure of clarity to an issue that saw lower state courts come to starkly different conclusions. The court of appeals ruled the Arizona Department of Revenue (ADOR) could assess the

property but had to give it a zero value as provided by statute.

The tax court determined that local assessors were responsible for valuation but that assigning a zero value would violate the state constitution's exemptions and uniformity clauses.

Leased solar panels had not been valued or taxed at either the local or state level before the ADOR initiated the practice for the 2015 tax year.

Although the supreme court

barred state assessment of leased solar panels, it declined to rule on whether the panels should be assessed at the local level and what method of valuation should be used. The court opined that local authorities, who were not parties in the current case, should be given the opportunity to weigh in on these issues.

The case has been remanded to the tax court to address the new aspects of the litigation.

The solar panels the taxpayer leases are used primarily to supply electric power to the property owners leasing them, but any excess energy the panels generate is transferred to local power companies. Local utilities pay property owners for this electricity at the current retail rate through credits on the property owners' utility bills.

The ADOR claimed it could assess the leased solar panels under its authority to centrally assess utility property. This authority extends to renewable energy equipment used to generate electricity.

One statute that covers assessment of solar panels as business personal property requires the panels be valued at 20 percent of acquisition cost less depreciation. Another statute, however, mandates that solar panels that are used primarily for on-site consumption are deemed to have no value and do not add value to the structure to which they are attached.

The ADOR argued that the taxpayer's solar panels met the statutory definition of an electric-generating facility because they converted solar energy into electricity that was delivered to customers through the local utility's power grid.

Further, because the taxpayer did not use any of the electricity for "self-consumption," the panels qualified for valuation under the business personal property statute.

The supreme court noted that the ADOR's argument was overlooking an important factor: the taxpayer was in the business of leasing solar panels.

The taxpayer does not operate a facility that generates electricity nor does it deliver electricity to customers, the court said. It does not participate directly in its customers' generation of electricity and it does not receive the financial benefit when

excess power is transmitted to local utilities.

Since the taxpayer is not operating an electricity-generating facility, the ADOR does not have the authority to value its solar panels, the court concluded.

If the panels will be assessed at the local level, the question of which valuation statute applies must once again be examined, the court stated. For this analysis, a determinant is whether the panels are considered real or personal property.

If the leased panels are part of the real estate, the court said, the mandated procedures for local assessment require the zero-value provision apply. However, the panels may not be considered fixtures because they are owned by the solar panel company and not the property owner.

If the panels are personal property, the court continued, their appraisal would be covered by the statute that specifies valuation at acquisition cost less depreciation. Since the taxpayer leases the solar panels to its customers for a profit, it is using the panels for a commercial purpose. Any personal property that is devoted to a commercial or industrial use is classified as business personal property.

If it is determined, however, that the zero-value provision does apply to leased solar panels, it raises the question of whether the statute is unconstitutional, the court said.

By remanding the litigation to the tax court, the counties will be provided the opportunity to argue for their interests in how this property should be valued and taxed, the supreme court said.

*(Solar City Corporation v. Arizona Department of Revenue, Supreme Court of the State of Arizona, No. CV-17-0231-PR, March 16, 2018; Arizona Court of Appeals, Division One, No. 1 CA-TX 15-0008, May 18, 2017; Superior Court of Arizona, Maricopa County, TX 2014-000129, June 1, 2015)*



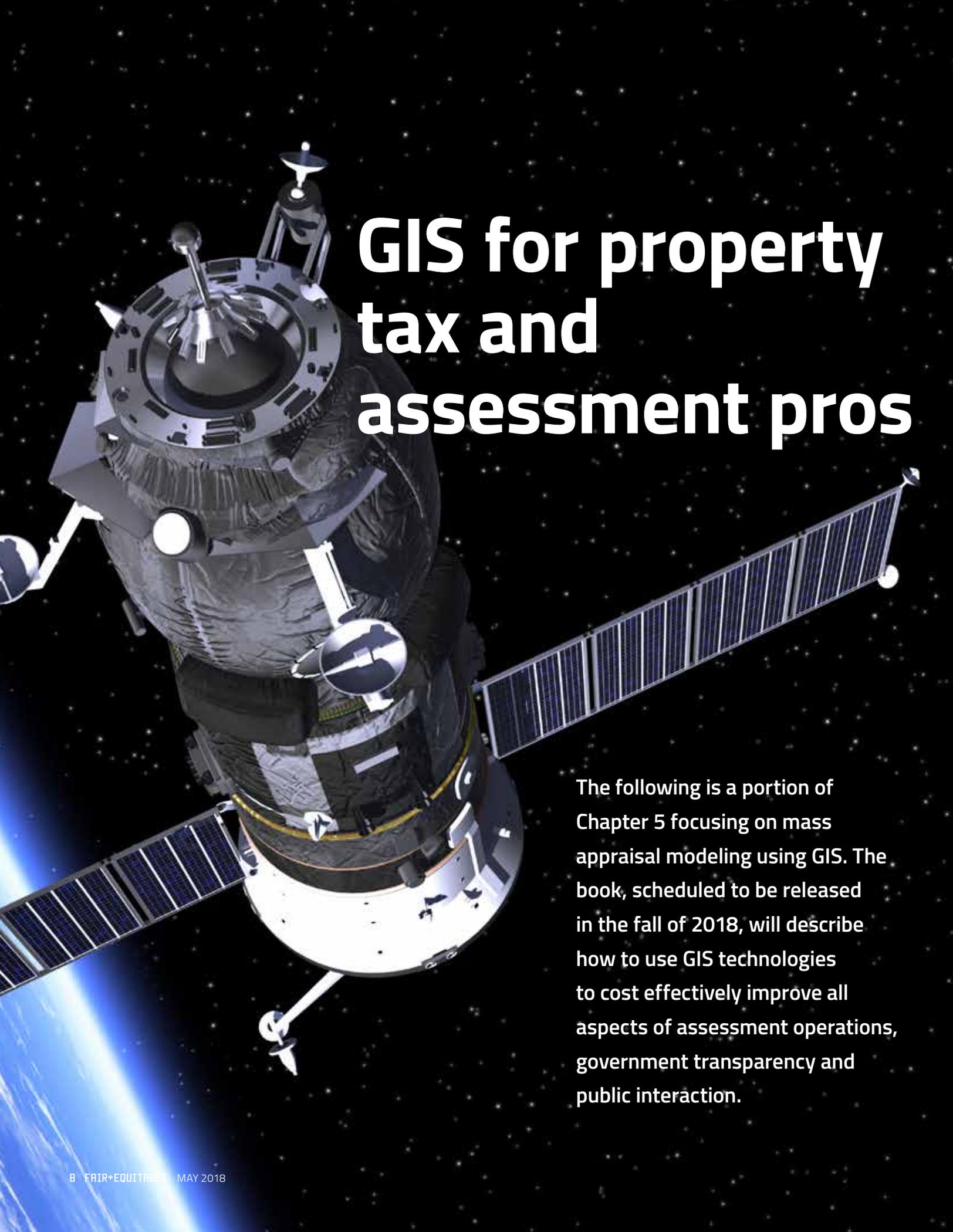
## Update: Legislature voids Idaho court's construction exempt use ruling

The Idaho legislature has just passed a bill that provides for a provisional exemption during the construction phase of property intended for tax-exempt use. The legislation was drafted in response to the Idaho Supreme Court decision, reported in *F+E's* April Legal Trends, that held that while a proposed community learning center and agricultural museum was an active construction site, it was not being used exclusively for a charitable purpose as the exemption statute requires.

The law was made retroactive to January 1, 2016, which would cover the property in the supreme court case. It also includes a provision that enables organizations that would have been eligible for a provisional exemption to receive a refund of any taxes paid.

Under the revised statute, organizations can apply to the board of county commissioners for a provisional property tax exemption on a new construction or remodeling project if the property, once fully used, is intended for a tax-exempt use. The application can be made when the building permit is sought, when construction begins, or at any time during the construction process. If it turns out that the completed property is not being used for a tax-exempt purpose, the organization is required to pay the property taxes that would have been due during the construction period.

*(Idaho 64th Legislature, Second Regular Session, House Bill No. 559, enacted March 20, 2018, effective January 1, 2016)*



# GIS for property tax and assessment pros

The following is a portion of Chapter 5 focusing on mass appraisal modeling using GIS. The book, scheduled to be released in the fall of 2018, will describe how to use GIS technologies to cost effectively improve all aspects of assessment operations, government transparency and public interaction.

## Population variables

Tastes and preferences for real estate will vary depending on a location's population. For example, areas with younger populations may experience premiums associated with access to public transportation and nightlife, good school districts, or higher bedroom counts (for young families).

Areas with aging populations, on the other hand, may experience higher premiums associated with access to golf courses and other recreational amenities, healthcare services, or single-story access (as they may have trouble climbing stairs now, or anticipate stairs becoming more difficult to navigate in the future).

However, since demand is determined not only by willingness, but also by a financial ability to pay, prices will fluctuate across income levels.

Incorporating population data into AVMs can yield more accurate estimates of value by helping to account for the tastes, preferences, and economic ability of certain submarkets.

Governments often publish free, open data, collected by a census and placed in geodatabases and shapefiles that are ready to be used by GIS software. That said, the frequency with which these data are updated and the level

```

Coefficients:
(Intercept) 11.229202 0.297486 37.747 < 2e-16 ***
log(LandArea) 0.202510 0.004479 45.213 < 2e-16 ***
log(Age) -0.096402 0.006047 -15.943 < 2e-16 ***
Beds 0.051001 0.007323 6.964 3.99e-12 ***
Baths 0.200102 0.007708 25.960 < 2e-16 ***
log(Pop) -0.075247 0.015517 -4.849 1.30e-06 ***
log(MedHHinc) -0.057315 0.024182 -2.370 0.0178 *
log(Grad_edu) 0.015141 0.013808 1.097 0.2729
RM6 0.006706 0.001474 4.550 5.57e-06 ***
---
Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1

Residual standard error: 0.2358 on 3223 degrees of freedom
Multiple R-squared:  0.6554, Adjusted R-squared:  0.6546
F-statistic: 766.4 on 8 and 3223 DF, p-value: < 2.2e-16

```

```

*****Summary of GWR coefficient estimates:*****
              Min.      1st Qu.      Median      3rd Qu.      Max.
Intercept    -5.2489406  6.8654282  9.3995692 12.3330120 36.0760
log.LandArea -0.0197078  0.1577087  0.1995856  0.2444668  0.5193
log.Age       -0.6557932 -0.1794831 -0.1356799 -0.0836074  0.2364
Beds          -0.0941694  0.0277308  0.0560853  0.0840223  0.2414
Baths         -0.0872653  0.0588050  0.1035204  0.1609858  0.3676
log.Pop       -1.3944241 -0.1102145  0.0406913  0.2019729  1.1618
log.MedHHinc -1.8864048 -0.1489643  0.0663648  0.2748824  1.0729
log.Grad_edu -0.9491666 -0.1829544 -0.0308542  0.1053319  1.1627
RM6           -0.0181922  0.0030141  0.0071194  0.0119629  0.0342
*****Diagnostic information*****
Number of data points: 3232
Effective number of parameters (2trace(S) - trace(S'S)): 733.3666
R-square value: 0.87312
Adjusted R-square value: 0.8358649

```

of detail present will vary by country.

GIS software firms collect these and other data on a more regular basis and make it easy to access and append to spreadsheets, and even integrate with CAMA systems. Coefficients of population data variables in AVMs can be used as adjustments for various levels of population, education, socio-economic status, and more. Inclusion of such variables in AVMs also acts as a quality assurance measure against over-valuing

areas associated with low income.

## Spatial modeling methodologies

More advanced spatial regression approaches are capable of modeling locational variations in value without having to include spatial variables. These methodologies utilize GIS coordinates (for example, latitude and longitude) to predict values across a geographic plane, and include geographically weighted regression,

**THE BANDWIDTH AND WEIGHTING SPECIFICATION** can have a significant impact on valuation performance, specifically with respect to ratio studies. However, modelers should be careful not to set bandwidths too small, as this may lead to overfitting. Overfitting is a phenomenon in modeling that results in the finding of false positive relationships, which, in the case of real estate valuation modeling, are not indicative of true market behavior.



Participants take in knowledge at the 2018 GIS/CAMA Conference last March in Houston.

Photo | Paul Bidanset

spatial interpolation models, and spatial regression models.

## Geographically weighted regression

Geographically weighted regression (GWR) is a modeling approach that allows sales in closer proximity to a subject property to have more of an influence on value estimation than properties further away.

Unlike an ordinary least squares (OLS) AVM that produces one regression output of diagnostics and coefficients, GWR produces one output for each sale location, resulting in model coefficients that can vary by location.

GWR has demonstrated, in many instances, an ability to produce more equitable and uniform valuations than OLS-based AVMs.

With GWR, a bandwidth is assigned to each regression point that helps determine how weights will be applied to other properties. The bandwidth can either

be fixed (including all properties within some predetermined distance) or adaptive (including some predetermined value of nearest neighbors).

GWR can be used to identify neighborhoods or other submarkets within a jurisdiction. Locational patterns in model diagnostics (e.g., adjusted  $R^2$  values with similar behaviors) and coefficient values can be used to identify necessary segments. These properties may then be grouped together, which is useful for classification purposes used throughout the assessment process.

The maps on page 11 reveal how patterns may be detected based on model performance.

GWR also reduces the number of models and model variables that are needed for a given area. Say a modeler creates an AVM that looks at (among other variables) how size and neighborhood impact the sale price of a home. The modeler would likely include a variable that represents total living area (in square feet, for this

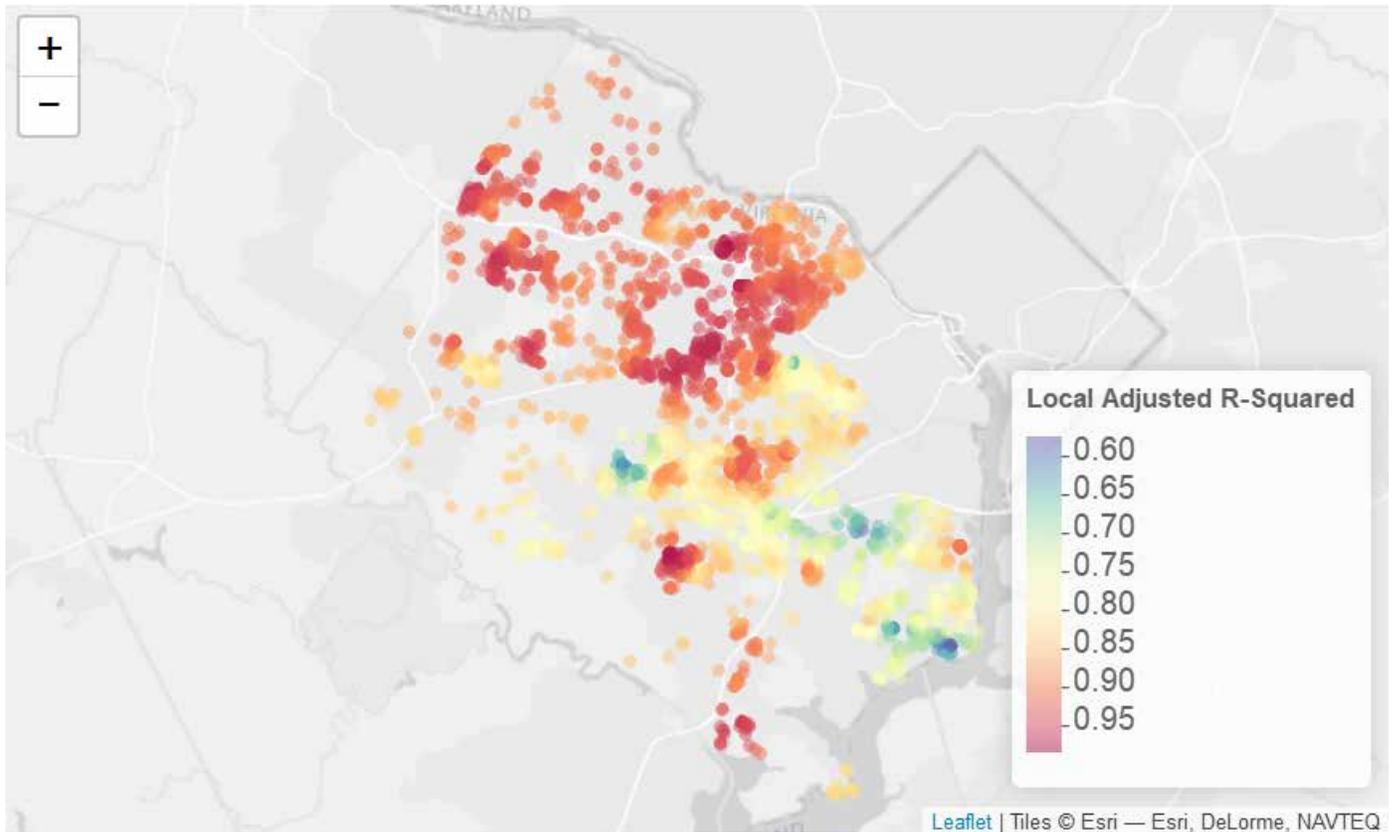
example), and perhaps a dummy variable to denote the specific neighborhood.

The coefficient of each neighborhood variable becomes a location adjustment for the base rate per-square-foot. The modeler may also decide to create a separate model for each neighborhood. With GWR, the per-square-foot rate will vary not only at the neighborhood level but also within the neighborhood as well. This promotes efficiency during the modeling life cycle.

A modeler may also create interaction variables to create spatially varying coefficient estimates. This is accomplished by multiplying a locational dummy variable (e.g., each neighborhood dummy variable) by a quantitative variable (e.g., total living area), resulting in a coefficient estimate for each location.

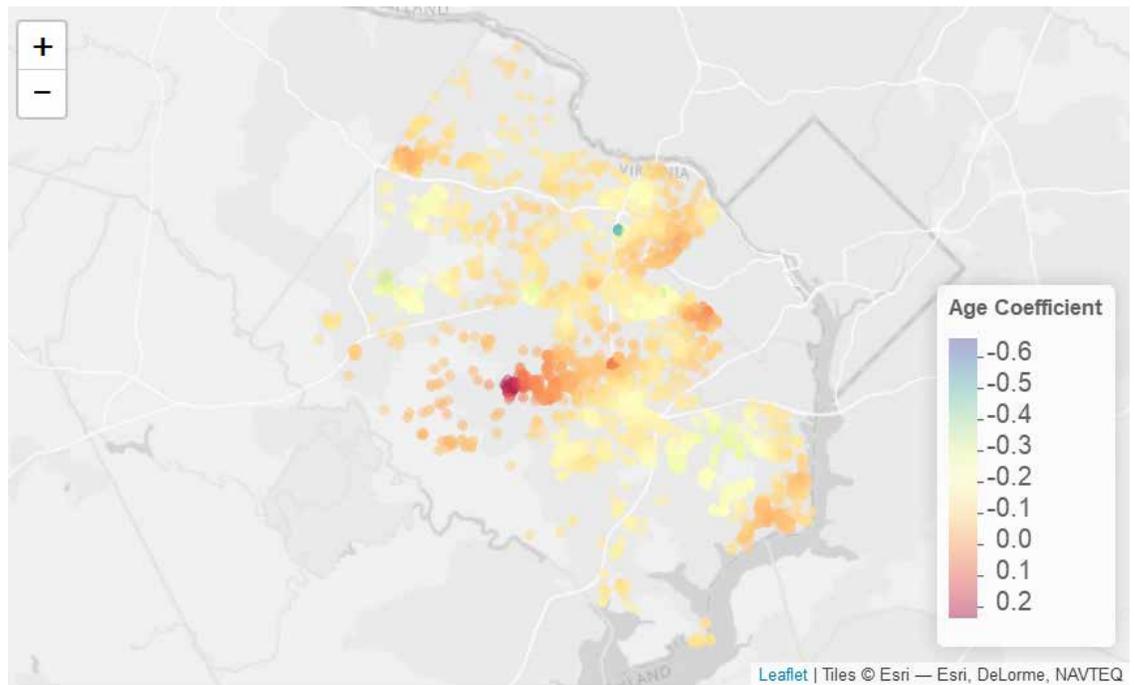
## Spatial interpolation models

Spatial interpolation uses mea-



sured locational values to calculate predictions for nonmeasured locations. During estimation calculations, a higher weight is given to nearer observations.

The purpose of such a weighting scheme is to yield estimates that are more congruent with the geographic realities of a region. While a similar methodology is common across a variety of disciplines, in the property tax arena it is most commonly referred to as “response surface analysis” (RSA). RSA can be used to predict property values or other variables and has demonstrated an ability to estimate sparse pockets of property markets, promoting equity, uniformity, and



accuracy of valuations.

RSA is a multistep process. First, the modeler obtains a location adjustment.

One common method to achieve this is by calculating a Z-score (the number of standard deviations from

the average value) for each observation in a dataset, such as on the sale price, price per-square-foot, or error term. The next step is employing a spatial interpolation process that “smooths” the Z-score points into a “surface.”



*The Mayo Clinic in Rochester, Minnesota*

# Can assessment data improve community health?

## The case for the HOUSES program: A 2018 IAAO Conference session preview

**H**uman health is the result of a broad range of life activities and environments beyond mere availability of medications, procedures, clinics or hospitals.

The life activities and environments affecting human health are termed Social Determinants of Health (SDH). The Center for Disease Control and Prevention defines SDH as the “conditions in the places where people live, learn, work, and play, affecting a wide range of health risks and outcomes.”

One of the key components of SDH is the individual’s socioeconomic environment or status. Despite the major influence of socioeconomic status (SES) as a marker for SDH on health behavior, health outcomes and access to resources, individual-level SES measures are frequently unavailable in data sources commonly

used for research and planning for community health, education, and social policy or services.

This lack of SES measures at an individual level mislead researchers, policy makers, and other stakeholders in assessing and addressing the needs of people with disadvantaged socioeconomic backgrounds.

Assessment data can help.

To address the unavailability of individual-level SES, we developed, validated, and implemented an individual HOUsing-based Socio-Economic Status index we termed “HOUSES” using local county assessment data.

In collaboration with the local assessor’s office and planning department, our Mayo Clinic group has shown that the HOUSES index is associated with a broad range of health behaviors and outcomes including morbidities and mortality in adults and children.

Our index has enabled researchers and policy makers to assess trends in health disparities over time at the

The session "HOUSES: Using Assessment Data for Health Research" will be presented at 10 a.m. Wednesday, Sept. 26, at the 84th IAAO Annual Conference on Assessment Administration in Minneapolis. The session will be presented by Young Juhn, M.D.; Philip H. Wheeler; Chung-il Wi, M.D.; and Euijung Ryu, Ph.D., all of the Mayo Clinic, and Mark Krupski, CAE, Olmsted County, Minnesota.

county level. In addition, because implementing the HOUSES index involves geocoding, it allows us to perform geospatial analysis and identify geographic hot-spots with higher incidence of poor health outcomes, such as childhood accidents and pertussis cases.

Thus, agencies can identify geographically underserved populations at a high risk

for adverse health outcomes at a community level.

In our presentation at IAAO, we will demonstrate:

1) The innovative application of assessment data to health research and community health (novel secondary use of assessment data for health, social, and educational policy)

2) Its impact

3) Unprecedented opportunities for partnership between academic institutions and the assessor's office to promote the health of people and their communities.

The Precision Population Science Lab at Mayo Clinic seeks a collaborative partnership with all interested counties to promote the community health.

**assessment**  
analyst

**Are you missing tax revenue due to data issues? We can help.**

With Assessment Analyst, you can quickly uncover omissions or data inaccuracies to ensure equity and uniformity while finding missing tax revenue. Reduce and mitigate your appeals with assessments that are based on accurate and factual data. This complete desktop review solution allows you to identify data anomalies, make corrections on demand and completely resolve your assessment file using one completely integrated application.



What's more, Assessment Analyst can be extended with sketching (GeoSketch) and mobile (Assessment Analyst Mobile) capabilities to deliver a robust end-to-end solution for all your data creation and data maintenance needs.

**To preview Assessment Analyst, contact us at [assessment@esri.ca](mailto:assessment@esri.ca).**

[esri.ca/assessmentanalyst](http://esri.ca/assessmentanalyst)

 **esri** Canada

# Optional conference events focus on mapping

Two optional mapping workshops and a “Map-a-thon” contest will be offered in connection with the 2018 IAAO Annual Conference in Minneapolis to assist attendees with beginning and advanced mapping techniques.

The first workshop, “**Creating Maps with Assessor Data**,” will be offered on Sunday, Sept. 23, from 8 a.m. to noon, and will be an introductory seminar on plotting appraisal information onto maps that are beneficial to the assessment process, including valuation, workflow process improvement, and even value defense. This session is designed for those with little-to-no previous technical or GIS experience.

The second workshop, “**Creating Spatial Valuation Models**,” follows on Sunday from 1 to 5 p.m. and will be an advanced seminar on creating spatial valuation models. This session is designed for those already comfortable with creating valuation models and interpreting regression analysis. Attendees will be taught how to specify and calibrate common spatial valuation models (including geographically weighted regression) and evaluate their performance using IAAO-approved ratio studies.

The Map-a-thon will be an on-your-own contest in which attendees will be given a data set before the conference and asked to create a map and answer questions. Submissions will be reviewed, and a winner will be selected on the final day of the conference.

The fee for each mapping sessions is \$125 for IAAO members and \$220 for nonmembers. There is a minimum registration requirement of 20 attendees and maximum of 50 students. Attendees must bring their own laptop. Attendees may register online or while signing up for the conference, either online or using the paper registration form. Details regarding Map-a-thon participation and instructions will be released in May.

The workshops will be taught by Margie Cusack, IAAO Research Manager, and Paul Bidanset, IAAO Valuation Research Project Manager and a Ph.D. candidate. Bidanset’s expertise primarily focuses on using GIS and modeling to improve valuation accuracy, uniformity, and defensibility for government property taxation.

Cusack’s IAAO work involves creating original research and publications studying emerging trends and best practices for application in assessment administration.



In the introductory workshop, attendees (who may have limited or no technical GIS experience) will learn how to take real estate data and plot it on a map. It will highlight how maps used in geographical analysis can help improve valuations and the overall assessment process.

Instructors will walk attendees through the following:

- Properly acquiring and formatting assessor data so it may be plotted on a map
- Assigning location coordinates to assessor data so it is “GIS ready”
- Accessing GIS software (either open-source or commercial software)
- Uploading assessor data into GIS environment
- Plotting physical property data (age, size, value, ratio, etc.)
- Demonstrations of how such visualization can be used to achieve better values and offices operations
- Implications for “next steps” and further application upon return to attendees’ respective offices.

The advanced workshop will teach modelers and those familiar and comfortable with regression analysis how to incorporate GIS into their models to improve valuations. Specific topics taught in this session:

- Using the free, open source software, R, for spatial modeling
- Geocode sales data to prepare for spatial modeling
- Create and run a geographically weighted regression model
- Create other spatial variables (including distance and proximity variables)
- Use ratio studies to demonstrate how spatial models improved valuations
- Apply spatial models to value properties that have not sold

**To register, go to [www.iaao.org/conference](http://www.iaao.org/conference).**



# DID YOU KNOW?



Minnesota has two of the ten largest art museums in the United States

The Twin Cities has more theatre seats per capita than anywhere outside of New York City

Minnesota is home to the largest center for dance in the Midwest



Minneapolis is the host city for the **2018 IAAO INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION!**

**REGISTRATION NOW OPEN!**



**JOIN US SEPTEMBER 23-26, 2018 AS WE MAP THE WAY TO INNOVATION!**



IAAO actively contributes to the growth and success of the mass appraisal industry globally. Individuals and organizations turn to IAAO for guidelines and expertise. Policy makers, regulatory agencies, courts, media and taxpayers rely on IAAO guidance, standards and education in mass appraisal.

[www.iaao.org/conference](http://www.iaao.org/conference)





Prague, Czech Republic, was the site of the 2018 International Research Symposium

# Research? Czech.

Big data and an examination of various property tax systems worldwide were reviewed at the 2018 IAAO International Research Symposium in Prague in early April



IAAO President Dorothy Jacks opens the symposium at the Boscolo Prague Hotel



**M**ore than 60 attendees from 16 European countries, the United States, Canada, Australia, and Hong Kong took part in the two-day conference, sponsored by IAAO, Thomson Reuters, Tyler Technologies, Esri, and Esri Canada.

“This is the third year for the revitalized international symposium and attendance continues to grow each year,” said IAAO Executive Director Ron Worth.

“Attendees came away with greater knowledge on how properties are assessed around the world and also the challenges facing assessors across the globe.”

Before the symposium, IAAO offered an optional half-day forum

on the use of big data by assessors, with presentations by Dr. Michael McCord of Ulster University; Margie Cusack, IAAO Research Manager; and Paul Bidanset, IAAO Valuation Research Project Manager.

The presentation reviewed access to various data sets available to assessors that could be used to improve valuations and reviewed the various valuation models. An evening reception also included a demonstration by Esri Canada of 3D modeling using GIS and the ability to view above- and below-ground components and the benefits of the program to other departments in the jurisdiction.

During the main presentations, several speakers reviewed assessment challenges in their home



countries, including AVMs in Iceland, a new tax system in Denmark, using GIS in Lithuania and the Czech Republic, property taxes in Finland, and development of a tax system in Romania.

*“The symposium was truly international in scope with attendees from four continents. I was able to learn about the unique challenges and successes of diverse countries such as the Bahamas, Romania, and Denmark. My biggest takeaway was that these challenges aren’t really unique to any one country or jurisdiction and by coming together at a great forum such as this we are able to bring home new solutions to common problems.”*

— Ingi Finnsson, Director of Valuations and Economics for the Registers Iceland



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“I was able to learn about the unique challenges and successes of diverse countries such as the Bahamas, Romania, and Denmark.

“My biggest takeaway was that these challenges aren’t really unique to any one country or jurisdiction and by coming together at a great forum such as this we are able to bring home new solutions to common problems.”

Many of the speakers from former communist countries described the challenges faced with the switch from government to privately owned property.

Attendees also visited the local cadaster office in Prague, seeing the offices and talking with the local valuers.

“Getting the opportunity to see first-hand how assessors work in another country was a great experience,” said Margie Cusack, IAAO Research Manager.

“While we all deal with similar properties there are always unique aspects to each jurisdiction, and seeing how they handle those items can help bring out new ideas when one returns home.”

This was the third year of the revitalized program and recent symposiums have taken place in Amsterdam in 2016 and Madrid in 2017.

For 2019, initial planning is underway to look at a hosting program in Australia.

## ASA, IAAO discuss future joint international valuation opportunities

Representatives from the American Society of Appraisers (ASA) and the International Association of Assessing Officers (IAAO) met in Prague, Czech Republic to discuss future joint international valuation opportunities.



Jan Marek, ASA, and Dorothy Jacks

ASA’s Europe Chapter President, Jan Marek, ASA; IAAO’s President, Dorothy Jacks; and Executive Director Ron Worth met during the 12th International Research Symposium hosted by IAAO. The event proved to be the perfect backdrop for such conversations with its theme and focus on the exchange of knowledge and emerging worldwide trends.

Potential areas of synergy between the organizations discussed included joint participation in future events like the ASA European Valuation Conference.

The meeting between the two organizations was arranged by ASA’s Region 2 Governor, Mike Pratt, ASA, who also works under Ms. Jacks, who serves as the Palm Beach County Property Appraiser.

“Both ASA and IAAO share similar visions and goals for strategic initiatives,” Pratt said.

“The opportunity to meet and discuss ways to work together was an important first step towards future joint opportunities.”

# Big data among topics discussed at Land and Poverty Conference

BY MIKE ARDIS

**B**ig data and property valuations and appraisals were the subject of presentations by IAAO representatives at the recent Land and Poverty Conference, March 19–23 in Washington, DC.

President Dorothy Jacks, Executive Director Ron Worth, IAAO Research Manager Margie Cusack, and IAAO Valuation Research Project Manager Paul Bidanset spoke at the conference, themed “Land Governance in an Interconnected World.”

In addition, IAAO representatives met with representatives of the National Association of Counties and the International City/County Management Association.

In a roundtable discussion on “Big Data and the Valuation Office – a Two-sided Application for Land Administration?”, Jacks took part in a panel discussion examining how governments are using big data to support the valuation function, for example, by increasing the accuracy of the valuation role, and also making valuation roll data available for government-wide use to strengthen land tenure security and general economic and social development.

The panel reviewed how the use of big data, such as satellite imagery or Census data, could improve the process and efficiency of valuing properties, land and resources.

The panel also reviewed the use, analysis, and application of various data sources as both a tool for valuation offices and a benefit for government-wide initiatives. By making valuation data widely available, tenure security is improved, especially when linked with the courts, or for example, when establishing credit markets for real estate.

In a program on “New Tools for Applied Land Valuation,” Bidanset was part of presenters who submitted papers on “Simplified Property Tax Appraisal For Effective Revenue Mobilization” and “Achieving Fair Property Tax Valuations with Geospatial Modeling & International Valuation Standards: A Case Study of the Moldova Real Estate Market.”

The program reviewed how inaccurate real estate valuations used for ad valorem or value-based property



tax calculations potentially lead to a variety of costs, both financial and other, for taxpayers and governments alike.

More research-backed valuations help governments promote fairness, accuracy, and defensibility in their assessments, resulting in higher property tax acceptance and participation, and reduce administrative costs associated with appeals.

The program reviewed the latest methodological techniques in use for value-based property taxation in mature markets like the United States, and it will be the first of its kind to test the applicability and usability of these models and techniques outside the U.S., including in the Republic of Moldova, a former Soviet Republic that gained independence in 1992.

Jacks, Cusack, and Bidanset also submitted information regarding the association’s global efforts in “IAAO Innovation and Leadership Training for the Development of Successful Property Tax Systems.”

The information reviewed how IAAO is teaching and training the world to build property tax systems and implement more effective policies so governments can provide necessary services — clean water, safe roads, and schools — without overtaxing, leading to better economic outcomes worldwide.

Bidanset was also part of a program on “Innovative Technologies for Property Valuation & Land Value Capture: Use Cases,” which looked at reports on the national acquisition of oblique and street view data in Denmark and their use to build 3D geospatial city models for assessing a property’s view and proximity to amenities such as water, public transport, and health and educational facilities.



**MIKE ARDIS** is IAAO Senior Director for Communications, Technology and Publications

# IAAO Property Valuation Standards

*Developed to guide assessment officials in the creation, implementation, and advancement of efficient land and property tax administration systems*

BY LARRY CLARK, CAE

**I**AAO has written a set of standards for those in the assessment profession who are dedicated to good work.

Beginning in 1976 with the *Standard on Equipment, Facilities, Supplies, and Procedures and the Standard on Assessment Maps and Parcel Identifiers*, the number has expanded to 13 covering a wide range of topics including contracting for assessment services, valuing contaminated property, and our most popular, *Standard on Ratio Studies*.

In the next few months, *Fair+Equitable* will carry a brief description of the contents of the existing standards, all of which are available for download from the IAAO website, [iaao.org](http://iaao.org).

Last month, we published the *Standard on Assessment Appeal*.



**LARRY CLARK, CAE,**  
is IAAO Director of  
Strategic Initiatives

## *Standard on Automated Valuation Models*

This standard was developed in 2003 and is being updated by one of the newly formed task forces. One of the major changes already made in the standard was to move the instructional part of the standard to various appendices. This was done to eliminate a complaint lodged against the previous standard that it was more a set of instructions than a standard.

The current rewrite focuses on those factors that support a sound automated valuation model, beginning with a discussion of data. The standard addresses data quantity and quality as well as the means of data verification and quality assurance.

Once the data have been collected, verified, and purged of outliers, the modeler must consider which of the three approaches to value estimation will be used. That will lead to the model structure to be used and the selection of variables to be placed within that structure. The standard provides guidance on the specification process and discusses the various calibration techniques that are available.

Model builders are urged to match the model with the property being appraised along with the intended use of the value. This standard was intended for use outside the assessment profession, so other uses beyond taxation have to be considered. Even within those other uses, however, the appraiser is cautioned not to lose sight of those factors that influence value and to account for them within the model. He or she must ensure the model contains variables that reflect the local market forces including, but not limited to, location

Finally, quality assurance is heavily emphasized. Ratio studies are proposed as the primary tool for testing model accuracy and equity. The measurements typically used in an assessment office are proposed in the standard with references to implementation instructions and tables of acceptable levels within the appendices.

# Ad valorem tax assessment: Making heads or tails of all the info

BY SHERRIE CLEVENGER

In today's ad valorem assessment environment, more data are available to municipalities than ever before.

Appraisers are exposed to integrated systems that ingest local multiple listing service data, closed-sale transactions, geospatial analysis, and so much more.

Like it or not, the appraiser's role, and even the assessment role, is moving from a boots-on-the-ground inspection model to a desktop underwriting with critical analysis role.

Some find it overwhelming and fear a move into the age of big data, but breaking it down into bite-sized pieces can give a fresh perspective and even embody the adage: The more things change, the more they stay the same.

## Three approaches to value

First, the appraisal process continues to stand firmly on the three approaches to value: sales comparison, cost, and income. The sales comparison and income approaches rely on the appraiser's ability to choose the most appropriate comparable sales on which to base the determination of value.

The cost approach relies on either the appraiser's knowledge of building costs in the area or tried-and-true standards of building cost collection and construction modeling of publications, such as the Marshall & Swift Valuation Service and the Marshall & Swift *Residential Cost Handbook* (Marshall & Swift 2017), or their electronic equivalents.

In mass appraisal for tax assessment, jurisdictions typically use a hybrid approach with the traditional three approaches as its pillars. The IAAO *Standard on Mass Appraisal of Real Property* defines mass appraisal as, "the process of valuing a universe of properties as of a given date and using common data, standardized methods, and statistical testing" (IAAO 2013, 5).

## Access to information

Second, the inputs needed for the valuation process remain the same. What has changed is the ease of access to



the information. In the 1970s, 1980s, or 1990s, access to a database of information was rare.

Appraisers would have to trek over to the records office and pull public record data to find out how much a home sold for. Then they had to hope that the information on file was sufficient for their needs.

Now many service providers offer applications and web services that can be connected to computer-assisted mass appraisal (CAMA) systems or even to their proprietary systems with relatively little effort. Even in municipalities with older computer systems, there is probably easy access to comparable sales and public record data.

In today's environment, it is more likely that systems across a municipality are working together.

Public records data may feed into a CAMA system to support closed-sales data that can be used in the modeling of land values to be coupled with building cost data and, even then, fed into a geographic information system (GIS) for geospatial analysis of structure costs across the county.

## Tools and technology

Third, today's tools are similar to those used in years past. However, those tools are significantly more robust and, in many cases, don't even require a calculator. Electronic report forms do the math, and if analysis is needed, a simple spreadsheet can be enhanced with formulas and statistical data analysis add-ins to find the answer in short order.

Multiple regression analysis (MRA) is an excellent way to determine which property attributes are weighted as the most significant factor in the jurisdiction. MRA is a much better tool than shear gues-

work when it comes to understanding the contributing factors of property characteristics.

Consider an appraiser's tendency toward a sample selection that will support a preconceived notion of contributory value. Utilizing mass appraisal tools, there is less likelihood in a mass valuation model to lean toward preconceived notions.

However, even the IAAO *Standard on Mass Appraisal of Real Property* states that mass valuation modeling for defined property groups may be "particularly effective when housing types and styles are relatively uniform within areas" (IAAO 2013, 9).

All these tools are great, but it is important to keep in mind that what goes in generally comes out. If the data are flawed, the measures will be incorrect, or if the statistical sample is too small, the accuracy of this analysis may be in jeopardy.

## Multiple methods of valuation

Finally, it is still important to ensure that multiple methods of valuation are considered and reconciled for the final determination of value. If there is imbalance in the approaches (one is higher than another), there is a contributing factor that should be identified and commented on.

From the IAAO *Standard on Mass Appraisal of Real Property*, "sometimes an alternative approach or method (to value) is more reliable for special situations and atypical properties" (IAAO 2013, 12).

Yes, things are changing, but today's tools and technology are making valuation more of a science than an art, as in the past.

Everywhere in the assessment world, new tools using big data are making the assessment process less time-consuming and more accurate.



SHERRIE CLEVENGER is Principal, Product Management, at Corelogic, a global property information, analytics, and data-enabled services provider based in Irvine, California.

# So what exactly do you do all day?

Have you ever needed to explain mass appraisal to a confused taxpayer (or a relative)? IAAO's own Larry Clark, CAE, has. In fact, here's a letter he wrote to his Aunt Bea, explaining his job many years ago while he was serving as an appraiser.



LARRY CLARK, CAE,  
is IAAO Director of  
Strategic Initiatives

Dear Aunt Bea,

When we visited at Easter, you asked me what I did for a living and I didn't have enough time to explain. So let me take a few minutes now to tell you.

I'm an appraiser, which means my job involves estimating the value of real estate.

Remember when you and Uncle Joe bought your house, the bank asked someone to appraise it? That person looked at your house and then found several other houses like yours in the neighborhood that had recently sold.

He adjusted the selling prices for differences between those houses and yours and came up with an estimate of the market value of your house. Since that estimate was close to the amount you were paying for it, the bank agreed to loan you that amount, less a down payment.

Well I do something similar. I look at sales of residential property and use those sales to value other residential properties.

The difference is that while your appraiser valued one property at a time, my job is to value every residential property in my jurisdiction. Naturally, I have other appraisers helping me and all of us use computers to make our job easier, but just like your appraiser, we are estimating the amount someone could expect to get for each of those houses if they were put on the market.

When there aren't many sales, we calculate how much it would cost to build a new house exactly like the one we are appraising. Then we consider its age and condition in estimating how much difference there should be between that house as it currently stands as opposed to it being brand new.

We express that difference, or depreciation, in dollars and subtract it from the new cost. Then we add that amount to what we think the land is worth to come up with an estimate of the total property value.

Commercial property is different because people buy that kind of property to earn money from it. So we compare the amount people earn from renting out that property to the amount it sells for and use that comparison to value other similar property.

What I do is called mass appraisal because I appraise a lot of properties at a time instead of one at a time. The goal is the same. I am trying to estimate what each property would bring if its owner placed it on the market to sell. I use computers for some of the analysis because of the volume of work I do.

I hope this helps you understand what I do. See you at Christmas.

Larry

# Enhance your valuation procedures using what you already have!



## Can you answer YES to any of these questions?

- Do you need assistance implementing and maintaining an effective ratio study?
- Is your office struggling with updating and maintaining valuation tables within your CAMA system?
- Could missing, outdated, or incomplete data be jeopardizing your property valuations?
- Are you running into valuation difficulties due to a changing real estate market?

If you answered YES to any of these questions, Professional Consulting Services of IAAO, LLC can help you. We have a team of qualified professionals who can evaluate your operations and find answers to your important questions.



**Paul Bidanset**  
Valuation Research  
Project Manager

Direct: 816-701-8118  
Toll Free: 800-616-IAAO (4226)  
Email: bidanset@iaao.org

Paul is an expert at using CAMA modeling and GIS to ultimately improve accuracy, uniformity, equitability, and defensibility of property tax assessments.

### Areas of expertise

- Location adjustments & response surface analysis - Harness the power of GIS to calculate and apply more accurate location adjustments
- Data review (could missing, outdated, or incomplete data be jeopardizing your valuations? We'll evaluate and assist)
- Model tune-ups to update cost tables, depreciation schedules, and more
- Real Estate/Property Automated Valuation Models (AVMs) AKA Computer-assisted Mass Appraisal (CAMA) Models
- Plotting valuation statistics on maps for quality control and value defense
- Conducting and improving ratio studies (COD, PRD, PRB, etc.)



[www.iaaoconsulting.org](http://www.iaaoconsulting.org)



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# Millennials and assessment: This was no accident



An IAAO conference contribution/innovation grant is available for members 18 to 40

BY TRAVIS HORNE

**F**or millennials, is assessment the accidental profession? Probably.

But it's a new generation, and most assessors now want to be assessors. Even those who "accidentally" landed in the profession have stayed for a reason.

The reason and results will be shared for the third year through the U40 Leadership Lab at the 2018 IAAO Annual Conference in Minneapolis.

Because of the past popularity of these sessions, standing room will be provided.

And the IAAO U40 Leadership Lab once again is proud to announce — with the generous support of the Executive Board, administrative staff, and membership — the 2018 IAAO U40 Leadership Lab Innovation Grant.

The grant is available to members who have made tangible contributions/innovations in their offices and are between the ages of 18 and 40.

Grant applications must be completed and



sent to [scholarships@iaao.org](mailto:scholarships@iaao.org) by June 15. The two essential elements for the application are:

- Similar to college scholarships, the applicant has to demonstrate a need for financial assistance.
- The applicant must submit a two- or three-page paper explaining the contribution/innovation.

The grant can provide financial aid to those who would normally be unable to attend the Conference, and a handful of winning applicants will present their contributions/innovations during the conference.

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

The grant form can be downloaded at [iaao.org/U40](http://iaao.org/U40).

Again, the submission deadline is June 15.

Successful applicants will be notified once all the submissions have been reviewed.

Travis Horne is the Revaluation & Assessment Appeal Coordinator with the City of Saskatoon

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An example of an innovation could be implementation of a process that scans all assessment appeal documentation and digitally organizes it. The process reduces paper waste and increases efficiency by allowing access to the documents through a shared drive or server. The appeal hearings would also be more convenient as all the documentation fits on a laptop or tablet.

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## INTRODUCTION

pg 4/30

## Objectives

When you successfully complete this course you will have a better understanding of the following:

- ① What big-box retail (BBR) properties are, why BBR valuation is important in today's world, and why it is challenging
- ② The key issues involved in BBR valuation
- ③ The concept of real property rights and definitions of value
- ④ How to use market segmentation to identify highest and best use.
- ⑤ The three main approaches to Fee Simple property valuations and how to reconcile them
  - a. Cost Approach
  - b. Sales Comparison Approach



## New 'big-box' valuation course released

IAAO recently released the association's position paper on valuing big-box stores. The paper, "Commercial Big-Box Retail: A Guide to Market-Based Valuation," was published by the Special Committee on Big Box Valuation, under the direction of the IAAO Research Subcommittee and IAAO Executive Board.

The IAAO position paper focuses on key elements assessment officials consider when addressing big box store valuation.

In an effort to provide "just in time" learning, a 2.0-hour online course, based on this white paper, has been completed and is now available for purchase on the IAAO website.

This is the second of our Critical Issues

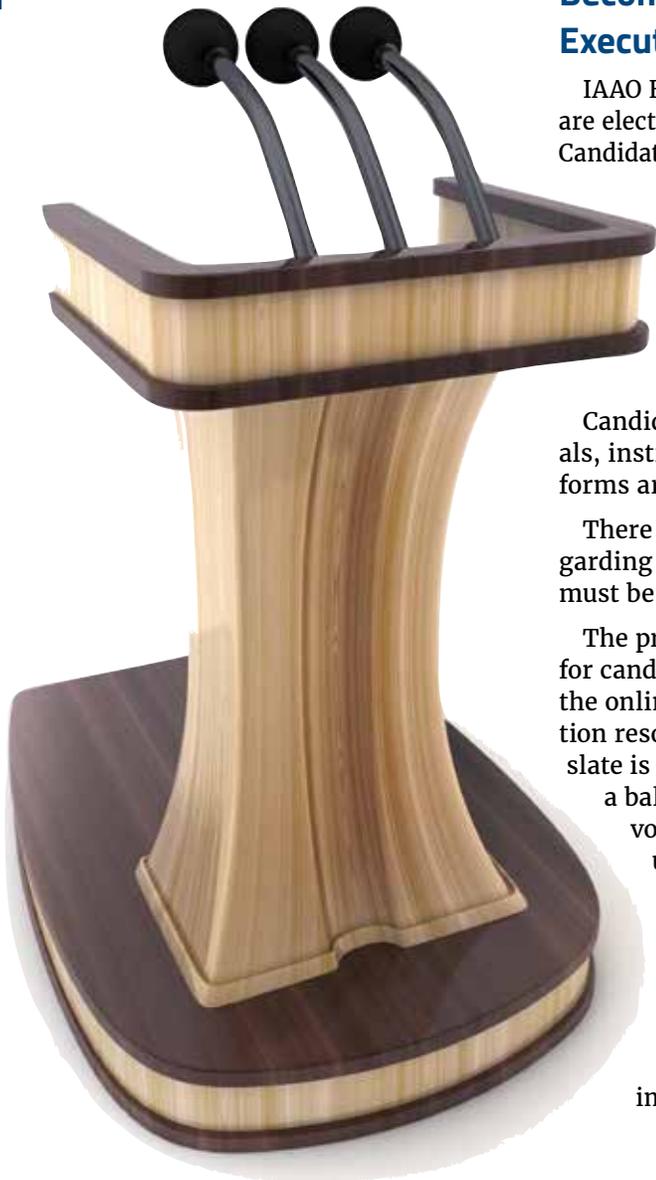
Series courses, the first being "Understanding Intangible Assets."

The IAAO Commercial Big-Box Retail position paper and the associated online course provide guidance for the valuation of big-box retail properties.

This is a "need to know" topic for anyone in the assessment profession as there is much on the line for both the retailer and local and state governments. This debate will continue for quite some time.

This online course is \$50 for IAAO members and \$100 for nonmembers. Buy the online course in the Store at [www.iaao.org](http://www.iaao.org).

# A call for 2018 candidates



## Becoming an IAAO Executive Board member

IAAO Executive Board members are elected by IAAO members. Candidates are elected for three-year terms. IAAO Executive Board candidates must be prepared to meet at least four times per year (at IAAO expense) in various locations.

Candidate information materials, instructions, and application forms are available at [IAAO.org](http://IAAO.org).

There are specific criteria regarding IAAO participation that must be met by candidates.

The prerequisite requirements 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. Regular members vote for regular board positions, and associate members vote for the associate member position on the ballot.

Promotions and mailings are done at the can-

didate's expense. 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 for nomination as an officer, you must submit a nomination request to IAAO headquarters. Candidate information materials, instructions, and application forms are available at [IAAO.org](http://IAAO.org).

Candidates must have previously served as a member of the Executive Board and their term on the board must have expired at least one year prior to 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

## Important dates

### Sunday, July 1, 2018

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, 2018

Nominating Committee meeting to plan for any needed candidate interviews. Nominating Committee conducts any needed candidate interviews via telephone prior to the Annual Conference.

### Wednesday, Aug. 15, 2018

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.

### Monday, Oct. 1, 2018

Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of Annual Conference.

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 Executive Board 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 be reviewing 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 84th Annual Conference, September 23-26, 2018, in Minneapolis, Minnesota. 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 **cannot** run for Executive Board positions that begin in 2018, as there are already sitting Executive Board members from these states: **Arkansas, Utah, Tennessee, Minnesota, Hawaii, and Indiana.** This does not apply to the officer positions.

## 2018 electronic voting

Following the switch to electronic voting in 2017, the Executive Board in April approved shortening the voting time-period beginning in 2018. All IAAO members in good standing will be able to vote electronically from Nov. 1 to 15. Regular Members will vote for the Regular Board Member and Officer positions. Associate Members will for vote for an Associate Board Member.

## Voting regions

Board members are elected from three regions. The regions are

identified as Region 1, Region 2, and Region 3. Voting region information is available at IAAO.org.

## What's next?

To start your candidacy, go to IAAO.org, then under About Us/ Executive Board/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 the 2018 Nominating Committee, we thank you again for your 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 Ron Worth, or the Chair of the Nominating Committee, Carol Kuehn (ckuehn2950@charter.net) as soon as possible. If you have any questions, please contact IAAO at 816-701-8100.

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

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### Nov. 1 - 15, 2018

Election in progress. Ballots and profiles will be emailed to Regular Members by Nov. 1. A separate ballot shall be sent to all Associate Members in the year for which an election for the Executive Board Associate Member position occurs and shall contain only the candidates for the Executive Board Associate Member position.

### Friday, Dec. 7, 2018

Election campaign reports must be filed with the Executive Director.

### Monday, Dec. 31, 2018

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. 31.

### After Dec. 31, 2018

Election results shall be certified at the first Executive Board meeting following the Dec. 31 challenge deadline or the first meeting after any challenge is resolved. The vote to destroy the ballots occurs.

## MEMBER NEWS

### New designees

## RES

### RESIDENTIAL EVALUATION SPECIALIST



**JAY S. ALLEN, RES,** Commercial Appraiser for the Pinellas County Property Appraiser's Office, has earned the Residential Evaluation Specialist

designation. He has worked in appraisal for 12 years, three of them in this office. Mr. Allen holds a Bachelor of Science in business and real estate from Florida State University. He holds a Certified Florida Evaluator (CFE) from the Florida Department of Revenue and is a Florida State-Certified General Appraiser.



**CINDY CAPPS, RES,** Director of Finance for the Manatee County (Florida) Property Appraiser, has earned the Residential Evaluation Specialist

designation. She has worked in appraisal for 24 years, with almost seven with this office. Ms. Capps holds a Bachelor of Science in general business administration from the University of South Florida and is expecting to receive her MBA from Cameron University this year. She holds a Certified Florida Evaluator (CFE) from the Florida Department of Revenue and is a State-Certified Residential Appraiser in Florida.



**CINDY COLLINS, RES,** Assessor with Property Valuation Services Corporation (PVSC) in Nova Scotia, Canada, recently earned the Residential Evaluation

Specialist designation. She has worked in the profession for PVSC for 14 years, 12 of those years as an assessor. Ms. Collins holds a Certificate in Management from the Canadian Institute of Management.



**KIMBERLY CROFT, RES,** Assessor with Property Valuation Services Corporation (PVSC) in Nova Scotia, Canada, recently earned the Residential

Evaluation Specialist designation. Ms.

Croft has been in the profession for 11 years, all with PVSC, having recently been promoted to assessor in September 2017. She has been a member of IAAO for six years.



**DAN HIGGINS, RES,** Assessor with Property Valuation Services Corporation (PVSC) in Nova Scotia, Canada, has earned the Residential Evaluation

Specialist designation. Mr. Higgins has served in the profession, and with PVSC, for the past 11 years. He began in 2006 with a temporary summer position collecting field data and now works in commercial assessment.



**STEPHENIE M. LOVE, RES,** Appraiser IV-Commercial Real Estate Appraiser for Richmond, Virginia, has earned the Residential Evaluation Specialist

designation. She has been in the appraisal profession for 25 years, serving three of those years with this office. Ms. Love holds a bachelor's degree of fine arts from the California Institute of the Arts. She is a fee appraiser in the states of California, Maine, and Virginia.



**ANTHONY R. SIRAGUSA, RES,** PAO Appraiser III-Commercial Department for the Pinellas County (Florida) Property Appraiser's Office, has

earned the Residential Evaluation Specialist designation. He has served the appraisal profession for 10 years, serving this office for almost four years. Mr. Siragusa holds a Bachelor of Science in finance from the University of South Florida. He holds a Certified Florida Evaluator (CFE) from the Florida Department of Revenue and is a State-Certified General Appraiser in the state of Florida.



**ERIC VANDERLAAN, RES,** Commercial Appraiser III for the Pinellas County Property Appraiser's Office, has earned the Residential Evaluation

Specialist designation. Coming from a family of appraisers, he has worked in the profession for 12 years, serving almost four with this office. Mr. Vanderlaan holds a Bachelor of Science in real estate and finance from Florida State University. He holds a Certified Florida Evaluator (CFE) from the Florida Department of Revenue and is a Florida State-Certified General Appraiser.

## AAS

### ASSESSMENT ADMINISTRATION SPECIALIST



**JASON COWAN, RES, AAS,** Appraiser III for the City of Richmond, Virginia, has earned the Assessment Administration Specialist designation. He has

worked in the profession for 10 years, assuming this position one year ago. Mr. Cowan holds a Bachelor of Science in business, with a major in real estate and urban land development from Virginia Commonwealth University.



**RICK A. MEDINA, AAS,** Director of Administrative Services for the El Paso (Texas) Central Appraisal District, has earned the Assessment Administration

Specialist designation. He has served the profession for 31 years, with 28 of those years in this office. Mr. Medina holds a Bachelor of Science degree in civil engineering technology from Colorado State University Pueblo, formerly the University of Southern Colorado. He is a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulation and a Certified Tax Administrator (CTA) with the Texas Association of Assessing Officers.



**JAMES E. THOMPSON JR., AAS,** Director of Appraisal Services for the El Paso (Texas) Central Appraisal District, has earned the Assessment Administration

Specialist designation. He has served the El Paso office for 24 years, with five

of those years in this position. Mr. Thompson holds a Bachelor of Science degree from Texas A&M University. He is a Registered Professional Appraiser in Texas and is a member of the Institute of Certified Tax Administrators under the Texas Association of Assessing Officers.



**HOSEA E. WILSON III**, AAS, Assistant County Assessor for Dare County, North Carolina, recently earned the Assessment Administration Specialist designation. He has worked in the appraisal profession for 12 years, with two of those years in this office. Mr. Wilson holds a Bachelor of Arts degree from the University of North Carolina at Chapel Hill. He is a State-Certified General Real Estate Appraiser with the North Carolina Appraisal Board, a North Carolina Real Estate Broker with the North Carolina Real Estate Commission, and a Certified County Assessor with the North Carolina Department of Revenue.

He has worked in the appraisal profession for 12 years, with two of those years in this office. Mr. Wilson holds a Bachelor of Arts degree from the University of North Carolina at Chapel Hill. He is a State-Certified General Real Estate Appraiser with the North Carolina Appraisal Board, a North Carolina Real Estate Broker with the North Carolina Real Estate Commission, and a Certified County Assessor with the North Carolina Department of Revenue.

## CAE

### CERTIFIED ASSESSMENT EVALUATOR



**BRYCE TREW, CAE**, Assessment Manager for the City of Saskatoon (Saskatchewan, Canada), has earned the Certified Assessment Evaluator designation. He has been in assessment with this office for seven and one-half years, serving in his present position for one-half year. Mr. Trew holds a Diploma in Appraisal and Assessment from Lakeland College and a Municipal Assessment Appraiser of Saskatchewan (MAAS) designation from the Saskatchewan Assessment Appraisers Association (SAAA).

He has been in assessment with this office for seven and one-half years, serving in his present position for one-half year. Mr. Trew holds a Diploma in Appraisal and Assessment from Lakeland College and a Municipal Assessment Appraiser of Saskatchewan (MAAS) designation from the Saskatchewan Assessment Appraisers Association (SAAA).

## EVENTS



- **Spring General Assembly of TEGoVA**

*May 17–19*  
Estoril, Portugal

- **RICS Summit of the Americas**

*May 14*  
New York City  
*May 30*  
Mexico City

- **Preparation and Trial of the Property Tax Assessment Appeal**

*June 7–8*  
Chapel Hill, North Carolina

- **IAAO Executive Board Meeting**

*July 13–14*  
Vancouver, British Columbia, Canada

- **IAAO 84th Annual Conference on Assessment Administration**

*Sept. 23–26*  
Minneapolis, Minnesota

- **Fall Leadership Days**

*Oct. 19–20*  
Kansas City, Missouri

- **IAAO Executive Board Meeting**

*Nov. 16–17*  
Charlottesville, Virginia

- **39th Annual Legal Seminar**

*Dec. 13–14*  
Chicago

- **GIS/CAMA Conference**

*Feb. 25–28, 2019*  
Portland, Oregon

## EMERGENCY

### Is hospital valuation making you ill?

**TEAM Consulting can help.** We can provide an MAI with extensive hospital valuation experience to ensure you get an accurate valuation on all your healthcare properties.

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“  
*If being an assessment professional is one's career path, then becoming a member of IAAO is not just a good suggestion, it's a necessity.*  
”

## MIKE McFARLANE

Commercial & Industrial Supervisor, City of Philadelphia — Office of Property Assessment

*Michael.McFarlane@phila.gov*

**M**ike was born and raised in Philadelphia, graduated from Chestnut Hill Academy, and earned a bachelor's degree in political science from Temple University. Mike began his real estate career in 2005 and has been with the City of Philadelphia's Office of Property Assessment since 2012. Currently, Mike is a CAE candidate for IAAO designation and a Practicing Affiliate of the Appraisal Institute. He enjoys spending summers at the beach, is an avid golfer, and loves creating new memories with his girlfriend and puppy!

### **How did you get started as an assessor?**

Before joining the City of Philadelphia Office of Property Assessment in 2012, I was a licensed Realtor and held an Appraiser Trainee license. With a degree in political science, I thought the opportunity to be an assessor with the City of Philadelphia was a perfect match for my educational and professional background.

### **What do you wish taxpayers understood about what assessors do?**

Having been in real estate for 10 years before becoming an assessor, the field of

tax assessment, as a segment of the overall real estate industry, is largely unknown. So, I think assessors should acknowledge that their profession is largely unknown and must be willing to explain the assessment process to the public and other real estate professionals. That said, I wish the taxpayers understood the difference between mass appraisal and singular appraisals and the potentially different outcome of each technique.

### **What specifically do you love about your job?**

There are several aspects of being an assessor that I love. I am fortunate to manage a specialty portfolio consisting of unique and challenging inventory that includes cell towers, billboards, railroad right-of-ways, telecommunication hotels/data centers, and nonresidential land parcels. The uniqueness and complexity of the portfolio requires an empirical understanding of niche markets; the atypical, unique factors related to valuation specific to each category; and thorough understanding of the overall economics of each specific industry.

Philadelphia is a rapidly changing real estate market with historic levels of new construction development; specifically, the

market for the acquisition and development of vacant land throughout several submarkets within Philadelphia creates a high-paced environment requiring active management of the portfolio to ensure the successful identification, verification, transfer, and eventually the addition of the new construction improvement to the certified tax roll.

The magnitude of the real estate portfolio for which I am responsible is intriguing and incentivizes me to strive to deliver exceptional results. For our most recent citywide assessment, I directed the revaluation of a \$5 billion+ portfolio resulting in an increase of over \$24 million in annual revenue.

### **What would you say to someone who is considering joining IAAO?**

If being an assessment professional is one's career path, then becoming a member of IAAO is not just a good suggestion, it's a necessity. IAAO has afforded me career and personal mentorship and professional networking opportunities that transcend jurisdictions, advanced topical knowledge of challenging and emerging issues, superb educational resources for career advancement/development, and a very helpful and courteous staff.

## STATISTICAL ANALYST/APPRaiser

Smith County Appraisal District,  
Tyler, Texas

### Requirements

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

### REQUIRED EDUCATION AND EXPERIENCE

College graduate, prefer graduate degree in statistics

### CLOSING DATE

Until filled

### SALARY

Commensurate with experience and work history

### SALARY RANGE

\$53,000 - \$63,000 with excellent benefits

Smith County is an Equal Opportunity Employer.

### Contact Information

903-510-8600, fax 903-510-8621

admina@scad.org

www.tedc.org - www.smithcad.org

## COMMERCIAL REAL ESTATE APPRAISER ANALYST I, II & III

Orange County, Florida

### Requirements

**Level I:** Bachelor's degree from four-year college or university required in Business Administration, Real Estate, Finance, Accounting, or Economics and one year of relevant experience.

**Level II:** Same as Level I with a minimum of four years minimum in Appraisal or Assessment experience.

**Level III:** Same as Level I & II with a minimum of eight years appraisal or assessment experience, 2 years minimum assessment experience, and CFE designation required.

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Involves the valuation of commercial real estate for ad valorem purposes through the application of standard appraisal techniques, including the sales comparison, income and cost approaches.

### HOW TO APPLY

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## Valuation of Underperforming Regional Malls

**WEBINAR**  
July 18, 2018

A detailed treatise on the valuation of underperforming regional malls to include mall classification criteria, analysis of historical performance metrics, identification of and analysis of comparable sales and consideration and ranking of approaches to value, valuation methods, and techniques. Useful data analysis formats will be presented for use in actual valuation assignments.

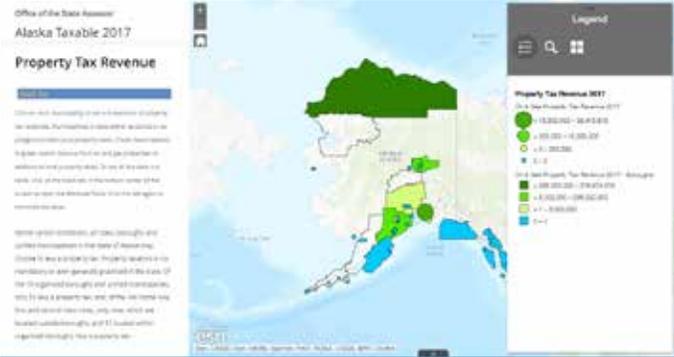
Presented by Peter F. Korpacz, MAI, CRE, FRICS



IAAO WEBINAR SERIES

[www.iaao.org/webinars](http://www.iaao.org/webinars)

## IAAO Member Map of the Month



International Association of Assessing Officers  
<http://go.esri.com/AKtaxable>



Marty McGee  
State Assessor, Alaska

This story map is the first of its kind to be the official report to the state legislature on property assessment across a state. It shows how story maps easily and effectively communicate with the public. Take a few minutes and scroll through the story map and see how maps tell the story of taxation in Alaska.  
Congrats to Marty MaGee and the Alaska Division of Community and Regional Affairs!



Map sponsored by  **esri** THE SCIENCE OF WHERE™



<http://go.esri.com/IAAOMMM>

# Change isn't easy, but it's worth it



BY RON WORTH, CAE

Over the past few years, and in particular the last 12 months, a number of changes have taken place at IAAO to bring the association up-to-date on the processes and services offered to members and to meet the challenges of the future.

The IAAO is no different from any assessor's offices or service providers in that each year we face many challenges in continuing to meet our members' needs in a rapidly changing environment.

In many cases this requires changing the way one operates and adjusting personnel to fit current needs.

In a similar fashion, the IAAO Executive Board last year reviewed the volunteer process in order to expand and make better use of our volunteers.

At the end of the process, we were able to bring in members who had not volunteered in the past to serve on committees or task forces in a system that benefits both members and the association.

At headquarters, there were three areas we needed to address for financial and process reasons.

First, as referenced in President Dorothy Jacks' column, we had expanded our conference over the past few years beyond what is currently feasible in certain areas and needed to look at tweaking it to focus on what's important to members and what brings them to the conference.

In today's era of ever-tightening budgets, we understand that education and networking is the major reason people become members or attend

the conference, and that's what will continue to be the focus of the conference.

And, we will continue to work to make the conference enjoyable.

Second, members also use IAAO's various courses and webinars to grow their knowledge.

And in the past few years the number of people taking courses has increased so rapidly we were challenged to keep up with course materials supplies and had to bring in outside assistance.

In the short term, we were willing to pay a premium for keeping up with demand, but knew we needed to look at other options, and this year we have outsourced material production. We are also working with a third party to evaluate and automate our educational processes regarding course work, grading, and record maintenance.

What once were logical and economical processes we found were keeping us from meeting needs.

Last, we looked at all our staffing to see where we needed adjustments.

We expanded our educational staff and added personnel to help with our new technical assistance venture, Professional Consulting Services of IAAO, while determining other positions that no longer needed to be filled.

Change is never easy, and the process can be bumpy, but in the end, one may be left wondering why it wasn't done earlier.

While many of these decisions had an adverse impact on the association's budget in 2017, the goal was to achieve balance in 2018 and grow in the future.

In any event, our focus will continue to be on our members, and will we keep you informed on the changes at IAAO.



RON WORTH, CAE, is IAAO Executive Director

# NEED A HAND?



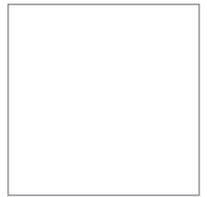
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