

IAAO's 70th Anniversary

70 Years of Success

Compiled by Laura Musgraves

Albert W. Noonan, the second Executive Director of IAAO

A Brief History of IAAO—Beginnings

Founding member, John C. Donehoo, City Assessor of St. Petersburg, Florida, called together a group of municipal and county assessors in 1934. The meeting was preceded by an article Mr. Donehoo wrote for a publication of the Municipal Finance Officers Association (MFOA). Nine states and 12 cities were represented by 12 individuals, including Mr. Donehoo.

The objectives and goals of the new organization included:

- The need to create professional standing of assessing officials.
- The need for better training, as assessing was becoming increasingly complex.
- The voice of an organization to improve assessment laws and procedures to create a more equitable assessment system.
- The need for an organization to legislate for revision of property taxes, a perceived need during the Depression.

As an organization, the MFOA was supportive of the formation of a new organization, and its executive director, Carl Chatters, offered the use of MFOA facilities until the new organization gained its footing. After some changes of the official organization's name, it became the National Association of Assessing Officers (NAAO). In 1959, the name was changed to the International Association of Assessing Officers (IAAO) to reflect the growth of non-U.S. members.

The governance structure was established, with a governing Executive Committee and respective officers. The first president was John C. Donehoo. Following the establishment of election procedures, a constitution was adopted. The first executive director was Carl Chatters, and the NAAO annual meeting was held in conjunction with MFOA's. By 1935, Kenneth J. McCarren was elected president, and the Executive Committee changed its name to the Executive Board. Mr. Chatters served as executive director through 1937, when Alfred W. Noonan took on the duties. Mr. Noonan retired in 1962, and after a year of leadership under acting executive director Kenneth C. Back, Paul V. Corusy was named IAAO executive director. Mr. Corusy served as IAAO executive director until 1981, and the IAAO Library was named the Paul V. Corusy Memorial Library in 1984.

Membership and Education

With the establishment of membership categories in 1934, affiliate and chapter memberships were created. The first NAAO chapter charter was granted to New York City in 1938. A non-assessing membership category was defined as associate members, and the discussion of respective differences between associate members and regular members continues to this day.



Volunteer leadership of NAAO changed very little over the first 50 years of the association's life, with the original 12 founders serving in a volunteer capacity for many years. In late 1978, the Executive Committee was re-established, and it was not until the mid-1980s that the association had many individuals serving on its governing body. The right to vote and to hold office were major governing issues in the 1970s. IAAO membership grew to a reported record of 9,381 members in 1974, and remained steady at an estimated 8,000 members into the 1990s.

Educational development was a key priority during the early growth of the association with goals to improve the professional standing of assessors, and to provide better training. In the early years, there was a focus was on education at annual conferences and the delivery of educational materials to members in other ways such as through workshops, symposia and seminars.

In 1965, an Education Fund was established for the development of a well-rounded education program. The association developed the first schools as part of a formal education curriculum, and by 1967 the association's education program exceeded 1,000 students. In 1971, a grant from the John C. Lincoln Institute allowed the association to complete a series of self-study courses, and the number of students participating exceeded 3,000.

In 1972, a Foundation Program of education courses was adopted by the Executive Board, along with a recommendation for state legislatures and government authorities to recognize and implement the IAAO Foundation Program as a basic and fundamental level of academic achievement. Also in this year, criteria for certifying assessor schools were adopted by the board. A reported 5,000 students were involved in the IAAO Education Program in 1974, the same year the first Instructor Training Workshop was held by the association. Following 1974, course levels of the Education Program were defined as Introductory Level, Foundation Level, Advanced Level and Enrichment Level.

By 1978, the IAAO developed the *Self-Evaluation Examination for Real Property Appraisal*, and the first Assessment and Appraisal Institute was held. This was an intensive instruction course, two



weeks in length, teaching the principles and practices of appraisal. In the early 1980s, a formal workshop series became very popular with members, including workshop titles such as CAMA Valuation Model Building and Principles of Property Assessment. By the mid 1970s, the IAAO annual conference attracted nearly 2,000 attendees on a consistent basis.

Publications

IAAO publications as an educational resource began early. In 1937, the association was solicited by a Wisconsin assessor to distribute a report on property tax

administration in Wisconsin. The IAAO's first periodical was published in 1937 when the board decided to cease affiliation with the quarterly journal of MFOA, *Municipal Finance*, and produced its own monthly newsletter. Aside from the monthly newsletter, the association's first member publication was the *Standard Practice Series*, which debuted in 1938. This series eventually developed into the association's assessment standards that are still published as Technical Standards by IAAO today.

In 1940, the association published a ten-part study of assessment organizations and personnel. By 1948, research activities

remained the association's publishing focus and the (now defunct) Assessment Information Service began. In the mid-1960s, the association recognized the need for a professional journal and the *Assessor's Journal* was first published in 1965, and continued through 1981. In 1971, the IAAO developed the *Legal Reporter Service*, which eventually was published as a newsletter. In 1982, the IAAO published a second journal titled *Property Tax Journal*. It was eventually merged with the *Legal Reporter Service* newsletter to become the *Assessment Journal*, which was published from 1994 through 2003. Prior to the *Assessment Journal's* debut in 1994, the IAAO member's journal was called *Assessment Digest*, and it was published from 1979 through 1993. The *Assessment Journal* was renamed in 2004 the *Journal of Property Tax Assessment and Administration*.

In the 1970s, several IAAO periodicals evolved as reference manuals and mainstays of the IAAO Education Program. IAAO annual conference proceedings were first published in 1939, but were discontinued after 1976 when the association's policy was to publish them in member periodicals.

Research and Technical Assistance

Information services were not limited to publications, and early in its history the IAAO started to build a library with an intention to serve as a leading source of information on property taxation and assessment administration. By the mid 1980s, the Paul V. Corusy Library boasted over 6,000 volumes, including over 600 periodical titles. The IAAO Inquiry Answering Service remains one of the most valuable



October 20, 1936, Left to right, Albert W. Noonan; Kenneth J. McCarren, Detroit Board of Assessors; Rene Didisheim, Institute of Administrative Services—Brussels, Belgium; Harold D. Smith; Emile Vinck, Director, International Association of Local Authorities, Senator of Belgium.



information resources today, handling both phone and Internet-based inquiries.

In the late 1970s and early 1980s, IAAO technical and consulting services provided yet another way to elevate the high standards of assessment practice. Highlights of IAAO's contributions include:

- Consulting with the U.S. Civil Aeronautics Board concerning air transportation taxation (1944).
- A summary of assessment of farmland provided to the Council of State Governments (1966).
- A study on "valuation considerations of utilidor feasibility as they relate to finance, management and taxation," as part of a larger study by Stanford Research Foundation for the American Public Works Research Foundation (1970).
- A report on *Standards for State Assessment Supervision: An Interstate Comparison of Practices* for the National Education Association (1971).
- Several research projects on assessment practices conducted for the U.S. Department of Housing and Urban Development (1970s).
- Studies of land record systems in the United States by the request of the U.S. Department of Agriculture (1980s).
- Designing property tax systems for former Communist countries of eastern Europe (1990s).
- Land valuation practices for the Arizona Department of Revenue, and assessment ratio evaluation for the Connecticut Department of Revenue Services,

among other individual state projects (1990s and 2000s).

Professional Designation Program

The association's Professional Designation Program was inaugurated in 1952, conferring a Certified Assessment Evaluator (CAE) designation to IAAO members who demonstrated a degree of acceptable competence in the assessing field.

By 1974, the IAAO had awarded over 500 CAE designations. In 1957, a landmark law was passed in Maine which

granted a salary increase to state assessing officials who held a CAE designation; other states passed similar laws.

Not all attempts at professional designation recognition were successful, and two IAAO designations were abolished by 1982 due to for lack of participation. However, other designation categories grew and remain successful, including the Residential Evaluation Specialist (RES) designation, awarded for the first time in 1978.

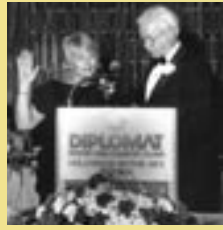
Other IAAO Professional Designations include the Cadastral Mapping Specialist



1949, Coronado, California; Left to right, Thomas A. Byrne, IAAO President, 1948-1949; Crowell D. Eddy, IAAO President, 1949-1950; Mrs. Thomas Byrne; Albert W. Noonan.



1972



1984



1986



1987

(CMS), implemented in 1990; the Personal Property Specialist (PPS), implemented in 1992; and, the Assessment Administration Specialist (AAS) implemented in 1995.

By 1996, nearly 15% of IAAO members had initiated candidacy in the IAAO Professional Designation program, and about 8% of members had successfully earned a designation.

The IAAO Today

With the advent of affordable desktop computers in the 1980s and 1990s, IAAO entered the computer age. Many manual processes such as typing, maintaining member data files, managing lists, and preparing publications for print became digital functions. Digital processing allowed IAAO to keep up with rapid changes and to participate in the modernization of its office.

In 1993, the IAAO offices moved from its location at the University of Chicago to downtown Chicago at the historic Prudential Building. This location enabled volunteers and staff to utilize the amenities of a downtown location, such as travel accessibility, public transportation, and nearby outsourcing services such as printers, copiers, and mailing houses.

In 2001, the IAAO abandoned a main-frame database called the RS6000 and converted to a Windows-based, modern database called TMAR Integrated Membership Management Support (TIMMS). With this system, the IAAO is able to expand its ability to track member information, and to provide more comprehensive services.

In 2004, the IAAO seeks to continue utilizing digital technologies to automate the tabulation of test scores, to provide a Web-based officer election process, and to implement a model for on-line business.

The IAAO Website was launched in 1996, and this opened a whole new public-service access to IAAO members, to potential members, and to IAAO staff and volunteers. No more waiting for a fax or a mailing to obtain information, and resources, that can be accessed 24-hours a day. IAAO Library Services and archived publications can be accessed by the Internet. Many IAAO member communications have become electronic, thus saving the association the expense of printing and mailing. In 2003, the IAAO successfully utilized broadcast e-mail capabilities to send valuable member information such as conference and seminar registrations, meeting announcements, leadership communications, and promotion of IAAO programs electronically.

Also in 2003, the IAAO successfully implemented the Election of Officers via the IAAO Web site for the first time. The IAAO Web site is constantly changing, and enhancements are made each year.

2003 and 2004 welcomed significant changes in IAAO publications. In 2003, the IAAO monthly newsletter, *Opportunities*, was changed to a full-color monthly magazine, *Fair & Equitable*. Also, the *Assessment Journal* (renamed the *Journal of Property Tax Assess-*

ment and Administration in 2004) changed its format from being published six times per year to a quarterly publication. Volunteer oversight of IAAO publications and the IAAO Web site was introduced with the creation of the Communications Committee in 2003. Newly published IAAO textbooks include *Issues Confronting Properties Affected by Contamination or Environmental Problems* (2002), *Assessment Practices Self Evaluation Guide* (2003) and *Valuation of Subsidized Housing* (2004).

The IAAO headquarters office has been located in Chicago since the 1930s. At its current location in the Prudential Building, the office lease expires in June 2005. For several years, the IAAO Executive Board has examined the issue of office relocation, and at the March 2004 meeting of the IAAO Executive Board, chose Kansas City, Missouri as IAAO's home of the future. ■



Georgia Governor Jimmy Carter presenting CAE designation #484 to Mr. Lawrence Lemore in 1973.



1992



1993



1995



1995



1988



1989



1990



1991

Significant Dates in IAAO History

- 1934 NAAO organized.
- 1935 A Spelman Fund of New York grant assists NAAO with start-up costs and maintenance.
- 1937 NAAO publishes its first publication and a monthly newsletter.

NAAO members report in a survey that 15% had no access to maps and 9% used them for only part of their assessment districts.
- 1938 NAAO chapters help to grow membership. *Standard Practice Series* published.
- 1944 Regular membership extended to Canadians.
- 1945 Annual conference and elections are canceled due to World War II.
- 1952 NAAO Professional Designation program inaugurated.
- 1955 NAAO membership reported at 2,000 members.
- 1959 International membership growth; organization changed name to IAAO.
- 1961 Retired membership category recognized.
- 1966 Education Fund established. First IAAO Professional Seminar held. *Assessor's Journal* published.
- 1970 Norman H. Register Scholarship Fund established.
- 1971 IAAO Self-Study Courses implemented through a John C. Lincoln Institute grant. *IAAO Assessment Digest* published, and a monthly subscription series published.
- 1972 Established criteria for certifying assessor schools.
- 1973 Student membership category recognized.
- 1974 500 CAE Designations awarded. Instructor criteria established, and the first Instructor Training Workshop implemented. First special interest section memberships were developed: Personal Property Section (PPS) and Computer Assisted Appraisal Section (CAAS).
- 1977 *Property Assessment Valuation* adopted as the official text of the IAAO Education Program.
- 1978 RES Designation established. IAAO published *Improving Real Property Assessment* reference manual.
- 1980 Professional Admissions Recertification inaugurated.
- 1984 IAAO Library officially named the Paul V. Corusy Memorial Library, after his death in 1984.
- 1989 Jeff Hunt, CAE, Memorial Candidates Assistance Trust established.
- 1993 IAAO moves from University of Chicago offices to its present home in the Prudential Plaza Building in downtown Chicago.

Timothy N. Hagenstein Memorial Membership Trust established
- 1996 The IAAO Web site is implemented. 718 IAAO Designations earned in one year (all categories), the highest number since 1987.
- 1997 IAAO publishes an internal document *Environmental Scan*, a strategic analysis of IAAO's activities and growth as an organization.

Freinds of the Paul V. Corusy Library Trust established.
- 2001 IAAO converts to a new database system.
- 2003 *Fair & Equitable*, a monthly IAAO magazine, debuts. Electronic voting for officers is implemented successfully. IAAO utilizes broadcast e-mail capabilities as a primary source of member communication. IAAO reduces staff to 13 in order to balance the FY03 budget.
- 2004 The IAAO Executive Board chooses Kansas City, Missouri as the new IAAO office location beginning in June, 2005.



1995



1,000th CAE in 1996



1998 in Las Vegas



2002