

# FAIR+EQUITABLE

FEBRUARY 2025 | VOLUME 23 | NUMBER 1

## THE HIDDEN IMPACT OF LEADERSHIP CHOICES

A supervisor's  
decisions can  
ripple beyond  
the workplace.

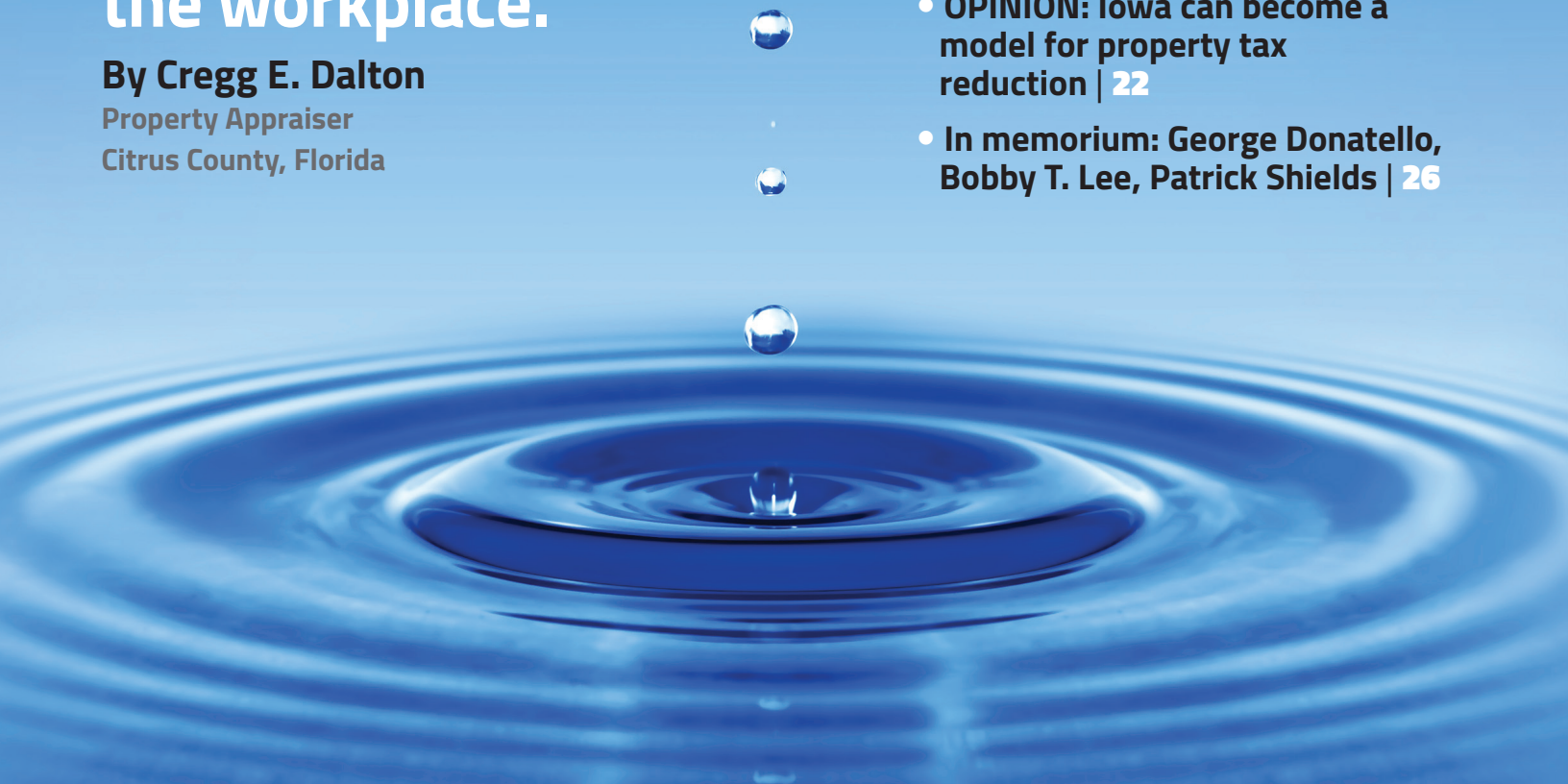
By Cregg E. Dalton

Property Appraiser  
Citrus County, Florida

### INSIDE

---

- Paul V. Corusy Memorial Library: 2024 annual report | **14**
- OPINION: Iowa can become a model for property tax reduction | **22**
- In memorium: George Donatello, Bobby T. Lee, Patrick Shields | **26**





**ASSESSORS' CENTER OF EXCELLENCE**

**SAVE the DATES!**



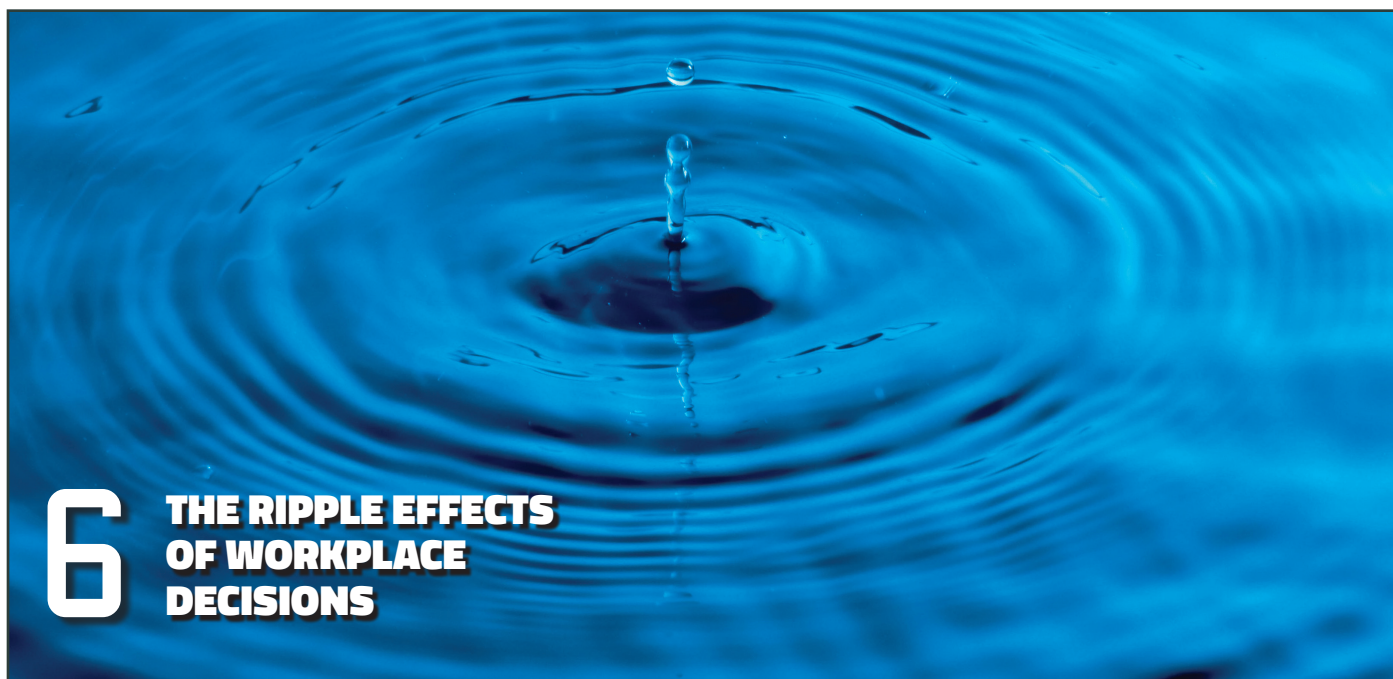
## 2025 Live Online Courses & Workshops

***Experience our premier education and professional development community and take your career to the next level!***

<b>FEBRUARY 10 - 13</b>	<b><i>COURSE 102</i></b> — Income Approach to Valuation
<b>MARCH 3 - 6</b>	<b><i>COURSE 500</i></b> — Assessment of Personal Property
<b>MAY 14 - 15</b>	<b><i>WORKSHOP 151</i></b> — National USPAP
<b>MAY 19 - 22</b>	<b><i>WORKSHOP 311</i></b> — Real Property Modeling Concepts
<b>JULY 14 - 17</b>	<b><i>COURSE 501</i></b> — Personal Property Auditing: Basic to Advanced
<b>SEPTEMBER 8 - 11</b>	<b><i>COURSE 300</i></b> — Fundamentals of Mass Appraisal
<b>OCTOBER 8 - 9</b>	<b><i>WORKSHOP 151</i></b> — National USPAP
<b>OCTOBER 13 - 14</b>	<b><i>WORKSHOP 854</i></b> — CMS Case Problem Review Workshop
<b>OCTOBER 27 - 30</b>	<b><i>COURSE 112</i></b> — Income Approach to Valuation II
<b>NOVEMBER 3 - 5</b>	<b><i>WORKSHOP 851</i></b> — RES Case Study Review Workshop
<b>NOVEMBER 12 - 14</b>	<b><i>WORKSHOP 551</i></b> — Valuation of Machinery and Equipment
<b>NOVEMBER 17 - 19</b>	<b><i>WORKSHOP 852</i></b> — AAS Case Study Review Workshop
<b>DECEMBER 1 - 3</b>	<b><i>WORKSHOP 853</i></b> — PPS Case Study Review Workshop
<b>DECEMBER 8 - 10</b>	<b><i>WORKSHOP 850</i></b> — CAE Case Study Review Workshop

**REGISTRATION FOR MOST LIVE ONLINE COURSES AND WORKSHOPS WILL OPEN IN DECEMBER.**

***Get started today at [learn.iaao.org](https://learn.iaao.org)***



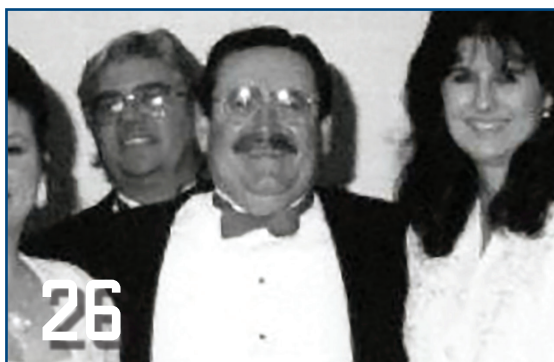
# 6 THE RIPPLE EFFECTS OF WORKPLACE DECISIONS



11

## NOMINATE A PEER FOR AN AWARD

IAAO takes pride in recognizing achievements in the assessment industry, and nominations for 2025 will be accepted soon.



26

## IN MEMORIUM

IAAO notes the passing three long-time members: 1995 President George Donatello (above, center); and former board members Bobby T. Lee and Patrick Shields.



**IAAO**  
INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS  
*Valuing the World*

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

*Fair+Equitable* is published nine times a year by the International Association of Assessing Officers, 314 W. 10th St., Kansas City, Missouri, 64105-1616. Subscription rate for members is included in annual dues. Send address changes to: Membership Dept., IAAO, 314 W. 10th St., Kansas City, Missouri, 64105-1616.

**IAAO.ORG**

## INSIDE

### 2 OVERVIEW

IAAO President Donna VanderVries

### 14 THE STATE OF THE IAAO LIBRARY

IAAO Research Librarian Elizabeth Ferguson reports on the year in the library.

### 22 OPINION: IOWA CAN BECOME A MODEL FOR PROPERTY TAX REDUCTION

Iowa has helped prompt other states to adopt flat income tax rates. To bring down taxes, the state has to curb government spending.

### 26 IAAO ABSOLUTE

Member news: in memorium, new designees, etc.





*The 2025 IAAO Board of Directors*

## DONNA VANDERVRIES, CAE, AAS, PPS

IAAO President

# 2025: A focus on education

**J**anuary 2025 begins the start of a new year, and with it comes the beginning of my service as your 2025 IAAO president.

As such, this marks the first time in its illustrious 91 year history that IAAO has selected women to serve back-to-back terms as president, and I'm honored and excited for the opportunity.

Among my goals for the year is a renewed focus on education, long IAAO's bread and butter.

Whether it be through watching a webinar, taking a course, or attending a meeting, education has been for many IAAO members the entry point to the organization.

We have partnered on education with various groups, such as the International Property Tax Institute on the recent International Research Symposium in Amsterdam and the upcoming virtual Mass Appraisal Valuation Symposium, as well as the Geospatial Professional Network, previously URISA, for the GIS Valuation Technologies Conference, March 3-6 in Columbus, Ohio.

No doubt Dr. Seuss was indeed correct, "... The more that you learn, the more places you'll go."

Education helps members move up the ranks in their offices and improves their work, while benefit-

ing their jurisdictions in time and money. And in many jurisdictions, employees may see a salary increase for their educational efforts.

While IAAO focuses on providing educational opportunities, the day-to-day experiences as a mass appraiser also provide many benefits, although they aren't always recognized outside of our niche in the appraisal industry.

This is why IAAO has been working to get other organizations to recognize mass appraisal work experience as qualifying experience.

In December, IAAO Assessment Advisor Shannon Hiss and Appraisal Foundation board member Peter



► **PRESIDENT**

**DONNA VANDERVRIES**, CAE, AAS, PPS, ESQ., [president@iaao.org](mailto:president@iaao.org)

► **PRESIDENT-ELECT/TREASURER**

**WILLIAM HEALEY**, RES, [presidentelect@iaao.org](mailto:presidentelect@iaao.org)

► **VICE PRESIDENT**

**TERRY TAYLOR**, CAE, RES, AAS, FIAAO, [vicepresident@iaao.org](mailto:vicepresident@iaao.org)

► **IMMEDIATE PAST PRESIDENT**

**REBECCA MALMQUIST**, CAE, [pastpresident@iaao.org](mailto:pastpresident@iaao.org)

► **BOARD OF DIRECTORS**

**DWANE BRINSON**, CAE, RES, AAS, [dwane.brinson@iaao.org](mailto:dwane.brinson@iaao.org)

**BILLY BURLE**, [billy.burle@iaao.org](mailto:billy.burle@iaao.org)

**RODERICK CONLEY**, AAS, RES, [roderick.conley@iaao.org](mailto:roderick.conley@iaao.org)

**LLOYD FUNK**, CAE, [lloyd.funk@iaao.org](mailto:lloyd.funk@iaao.org)

**ALLEN JOLLEY**, [allen.jolley@iaao.org](mailto:allen.jolley@iaao.org)

**ALVIN LANKFORD**, CAE, AAS, [alvin.lankford@iaao.org](mailto:alvin.lankford@iaao.org)

**KEVIN PRINE**, CAE, RES, AAS, [kevin.prine@iaao.org](mailto:kevin.prine@iaao.org)

**SCOTT RUSSELL**, AAS, PPS, RES, [scott.russell@iaao.org](mailto:scott.russell@iaao.org)

**DOUGLAS WARR**, AAS, [doug.warr@iaao.org](mailto:doug.warr@iaao.org)

**GINNY WHIPPLE**, AAS, [ginny.whipple@iaao.org](mailto:ginny.whipple@iaao.org)

► **EXECUTIVE DIRECTOR**

**AMY RASMUSSEN**, RES, AAS, FIAAO, [rasmussen@iaao.org](mailto:rasmussen@iaao.org)

► **EDITORIAL REVIEW BOARD**

**SHANNON HISS**, RES, RMA; **LISA HOBART**, CAE, PPS, FIAAO;

**KERRY LEICHTMAN**; **JOSH MYERS**; **HEATHER POORE**, AAS,

RES; **JEFF SPELMAN**, CAE; **JOAN YOUNGMAN**, ESQ.

► **PUBLICATIONS MANAGER**

**KEITH ROBISON**, [robison@iaao.org](mailto:robison@iaao.org)

► **COPY EDITOR**

**PAULA SOUTHERLAND**, [southerland.paula@gmail.com](mailto:southerland.paula@gmail.com)

► **SENIOR DIRECTOR, COMMUNICATIONS & TECHNOLOGY**

**MIKE ARDIS**, APR, [ardis@iaao.org](mailto:ardis@iaao.org)

► **SUBSCRIPTIONS**

Subscriptions to Fair+Equitable are free for members of the International Association of Assessing Officers. For information on becoming a member, contact the membership director at 816-701-8100 or at [membership@iaao.org](mailto:membership@iaao.org).

► **ADVERTISING**

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

► **EDITORIAL SUBMISSIONS**

Email Keith Robison, [robison@iaao.org](mailto:robison@iaao.org)

► **REPRINTS**

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

► **HEADQUARTERS**

International Association  
of Assessing Officers

314 W 10th St.

Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

[IAAO.org](http://IAAO.org)



Fontana worked at IAAO HQ in Kansas City to continue developing the experience evaluation template created by the Mass Appraisal Experience Task Force.

They spent hours working through USPAP Standards 5 & 6 to ensure each requirement listed in the Standards was adequately covered and addressed within the experience evaluation template.

The Mass Appraisal Experience Task Force's primary objective is to help an assessor's office receive experience credit for single property appraisal credentials from state boards.

Many IAAO members have been told that their state's appraisal board has no way to evaluate their mass appraisal experience for single property appraisal credentials. It is the task force's goal that the experience evaluation tool will help bridge that gap between the two subsets of appraisal practice.

IAAO also has been working to build relationships with state and federal appraisal industry regulators to ensure this product is acceptable and complies with pertinent laws.

Peter Fontana has been a great partner as he has a mass appraisal background. He began his career as the elected assessor in Cascade County, Montana, nearly 30 years ago and later served as a statewide appraisal supervisor for the Montana Department of Revenue, with a focus on mass appraisal model development.

He serves on the Board of Trustees for The Appraisal Foundation and on the Montana Board of Real Estate Appraisers. He also served 10 years on The Appraisal Foundation's Appraisal Qualifications Board.

The second phase of this project will include working with the

task force members, IAAO HQ, and The Appraisal Foundation staff to roll out this template to all states and territories to ensure all assessors are being given credit for their knowledge and experience in the appraisal profession.

Additionally, Shannon Hiss has been asked to serve on the State Harmonization Task Force for The Appraisal Foundation.

The task force objectives include reducing barriers to entry to the appraisal profession, with one of the most consistent hurdles being the failure to accept mass appraisal experience.

The goal is to work with TAF Trustees and other industry partners to help remove unnecessary barriers to entry into the appraisal professions.

At the recent IAAO Board of Directors meeting in Santa Fe, New Mexico, we received an update on the process and are encouraged by its progress.

The board also covered many other issues and spent time wrapping up the 2025 Strategic Plan.

We will begin the 2030 planning process later this year and bring in other industry members to help develop our focus.

In the interim, I hope you will look at the courses, webinars, and meetings IAAO offers to continue your education.

I also want you to mark your calendars for our 2025 annual conference in Orlando on Disney property. It will be like getting to go to Disney after winning the Super Bowl!

Finally, I want our members to know that they can reach out to me with any questions or concerns. You are all valued members of Team IAAO, and your input is always welcome.

COMPILED BY KEITH ROBISON

## GEORGIA, U.S.

### Georgians voted to limit property taxes. Many school districts opting out

Georgians voted in November to limit how much of a home's increasing value can be taxed, but many school districts across the state are opting out of the cap, meaning homeowners may not benefit.

A survey by the Georgia School Superintendents Association finds half or more of Georgia's 180 school districts have started the legal process to get out from under the law's limits.

The 6,000-student Carrollton district was the first to exit. Superintendent Mark Albertus said the city school system would have lost more than \$4 million in tax revenue over the previous six years if assessed values had been limited to the rate of inflation.

"School district revenues will decrease significantly over time because of this cap," Albertus said in a statement.

Some state lawmakers are threatening to introduce legislation to force their local governments to comply if they use the escape hatch the law provided. And taxpayers are appearing to object at some of the required public hearings before a school district can opt out.

— The Associated Press

## VIRGINIA, U.S.

### Virginia moves to strip property tax breaks for Confederate groups

Virginia took another decisive step in its ongoing reckoning with its Confederate past as the House of Delegates in a bipartisan move approved legislation to strip tax-exempt status from organizations tied to the Confederacy.

The bill targets groups like the Virginia Division of the United Daughters of the Confederacy (UDC), ending their property and recordation tax privileges.

If signed into law, these organizations would be required to pay taxes on their properties.

The bill represents a renewed effort after an identical proposal was vetoed last year by Gov. Glenn Youngkin.

The earlier measure passed both chambers of the General Assembly before being blocked by the governor.

In his **veto statement**, he called the property tax exemption system inconsistent and outdated. The governor also criticized the shift in the legislative process that allows a simple majority to revoke exemptions, saying it undermines fairness in the tax system.

— virginianmercury.com



## 2025 Instructor Evaluation Workshop

### The 2025 IAAO in-person IEW will take place September 18-20, in Orlando, Florida

The three-day event will be offered in Orlando, Florida preceding the IAAO Annual Conference and is open to qualifying IAAO members. Those who pass the IEW will be considered a junior IAAO instructor and will be able to teach in the live classroom. Anyone who speaks a second language fluently or with a high degree of proficiency, is encouraged to apply.

All participants are encouraged to enroll as soon as possible to allow the maximum time to prepare. Deadline for enrollment is Friday, April 18.

**Registration now open!**



**Learn more about the IEW and apply at [www.iaao.org/iew](http://www.iaao.org/iew)**





ASSESSORS' CENTER OF EXCELLENCE

# DESIGNATION DISCOURSE

ZOOM CHATS



## ARE YOU INTERESTED IN EARNING AN IAAO DESIGNATION IN 2025?

Beginning in February, join Professional Development Committee members, select current designees, and program staff every other month for an informal chat as they answer questions and share experiences in earning a designation. *Prospective and current candidates are welcome!*

### DESIGNATION DISCOURSE: Open Discussion

Thinking about earning an IAAO designation? Come ask your questions and learn from others.

- THURSDAY, FEBRUARY 13, 11am Central
- THURSDAY, JUNE 12, 11am Central
- THURSDAY, OCTOBER 23, 11am Central



### DESIGNATION DISCOURSE: CAE & RES Designations

Join CAE and RES designees to ask your questions and discuss your challenges.

- THURSDAY, APRIL 10, 11am Central



### DESIGNATION DISCOURSE: MAS & AAS Designations

Join MAS and AAS designees to ask your questions and discuss your challenges.

- THURSDAY, AUGUST 14, 11am Central



### DESIGNATION DISCOURSE: CMS & PPS Designations

Join CMS and PPS designees to ask your questions and discuss your challenges.

- THURSDAY, DECEMBER 11, 11am Central

**Chats are free but registration is required.**  
**Learn more at [www.iaao.org/designationchats](http://www.iaao.org/designationchats)**



# The ripple effect of leadership

*A supervisor's decisions have a profound impact that extends far beyond the workplace, influencing not just employees but also their families and personal lives.*

BY CREGG E. DALTON

**A** strong leader sets a clear vision for the organization. A good leader inspires and motivates employees while fostering a positive work environment.

An effective leader makes informed decisions that are critical to

navigating challenges

A confident leader handles conflict fairly and diplomatically, maintaining harmony among the team.

A talented leader invests in the growth and development of the team.

A driven leader demonstrates integrity and accountability to build

trust amongst employees.

An encouraging leader fosters innovation and embraces change when guiding an organization through necessary transitions.

Leaders who do not exhibit these traits not only harm the organization but can also have a significant impact on employees' personal lives.



The effects can extend beyond the workplace and influence an employee's family relationships, mental and physical health, and overall quality of life.

In 2017, before my election as the Citrus County Property Appraiser, I was a law enforcement sergeant working for our local sheriff's office.

This is where I met an amazing woman, Nancy. She was a military widow who'd lost her husband to the war in Iraq in 2004.

She'd been raising two children alone for more than a decade. Her daughter, Savannah, was in eighth grade when her mother and I met.

As you can imagine, Savannah did not welcome my presence in their lives.



*Cregg Dalton*

Gradually, over several years, through small acts of kindness, continuous encouragement, and being a constant presence in her life, I built a strong relationship with Savannah, and she came to

fully understand that I only wanted to be a positive influence in her life

Eventually, Nancy and I got married in 2019.

Fast forward to Savannah's junior year of high school. She was nominated for junior homecoming court, a big deal in the young life of a high school student.

Wanting to follow the school's tradition where the fathers of the homecoming candidates drive their daughters around the football field during the halftime ceremony, Savannah came to me and asked that I be her driver.

I was speechless. And honored.

And filled with so much pride for the years of persistence and patience it took to create the bond between us.

A promotional poster for the GIS/VALUATION TECHNOLOGIES CONFERENCE 2025. The background is a dark blue topographic map with yellow contour lines. The main title "GIS/VALUATION TECHNOLOGIES CONFERENCE" is in large, bold, white and yellow letters. Below it, "2025" is in red. The dates "MARCH 3 - 6 / COLUMBUS, OHIO" are in white on an orange background. At the bottom, there are logos for IAAO (International Association of Assessing Officers) and the GEO SPATIAL Professional Network, along with a QR code. On the right side, a vertical blue banner reads "HOTEL DEADLINE IS FEB. 7".

I told everyone about Savannah's request, including my detectives and my commanding officer.

I was so excited to participate in Savannah's homecoming event.

I promised Savannah that I would be there for her, no matter what, especially since the loss of her father was such a painful and life-altering experience for her.

The homecoming ceremony was scheduled for a Friday at 6 p.m.

While at work that day, a few of my detectives wanted to speak with a suspect about some stolen property.

It was a typical investigation for our unit, one which in the past we'd done hundreds of times.

Shortly after 9 in the morning, my team headed out the door en route to the perpetrator's residence while I stayed at the office to complete some search warrants.

Less than an hour later, I heard one of my detectives yelling over the office radio that the subject was barricaded in his residence with possible firearms.

I jumped in my patrol car and headed to the scene. On my way, I contacted our Special Weapons and Tactics (SWAT) team, who are trained in these types of situations.

We arrived within 15 minutes, followed by my commanding officer.

At this point, the scene was turned over to our SWAT team, and we were technically relieved of our responsibility, but we stayed to assist.

This is the part of the story where decisions made by leadership can have a significant impact on an employee's personal life.

Savannah asking me to escort her for homecoming was a pivotal moment in my life, in Savannah's life, and in our family's life.

Additionally, I had an extreme loyalty to my profession and a deep

sense of obligation to my detectives.

We live in a small town. Our sheriff's office employs roughly 150 law enforcement officers. We all know each other fairly well.

And almost everyone knows the story about my wife, how she lost her first husband to the war in Iraq and had to raise two small children on her own.

We'd been at the subject's house for close to four hours. There were at least 20 officers at the scene.

Throughout the day, with the subject still barricaded in his house, my detectives, as well as several members of the SWAT team, continually reminded me not to be late for Savannah's homecoming ceremony.

At around noon, I approached my commanding officer and asked to leave to attend Savannah's homecoming ceremony.

He immediately said no, without explanation, and without reservation.

When I began to explain that my counterpart on the other side of our jurisdiction had driven over and offered to take over for me, my commanding officer wouldn't even let me finish my sentence.

I requested once again to leave by explaining to my boss about the situation regarding the special operations team, the coverage we had on the nearby roads, and my obligation to my new family.

He again said no.

I waited another hour and repeated the same request. He again said no.

Others from our unit and the special operations team told this leader that I needed to go and that I wasn't needed on the scene.

He repeated his response.

Having to make the call to Savannah to tell her that I would not be able to drive her around the

football field for her homecoming night was devastating.

Though she said she understood, beneath her words was a raging river of unspoken emotion: hurt, disappointment, and a quiet sense of being let down, once again.

I never made it to the homecoming game.

The actions of a leader have a profound ripple effect that extends far beyond the workplace, influencing not just employees but also their families and their personal lives.

Leadership is more than just making decisions that affect an organization.

It shapes the culture, morale, and well-being of those who work under that leader.

Leaders who show compassion for the families of their employees create a more empathetic, supportive, and sustainable work environment.

In today's world, work and life are often intertwined, and employees are not just individuals but part of larger family systems that can deeply affect their work experiences.

When leaders recognize and support the needs of their employees' families, they foster loyalty, trust, and long-term commitment.

My relationship with Savannah has grown from that moment, as well as my relationships with employees, past and present, who work for me.

But that moment is a constant reminder of what leadership should and should not be about.

It's a moment in my life that I will never forget.

I hope this story resonates with you as you make decisions as a leader within your organization.

**CREGG E. DALTON**, CFA MBA, is Citrus County Property Appraiser in Inverness, Florida.



# IAAO welcomes Amber Jonas

**A**mber Jonas recently joined IAAO as an administrative assistant with the Professional Development team.

She's been in administration for 21 years in a variety of industries.

She finds joy in creating efficiencies for overall productivity, and her main focus has been in process improvement and project management.

Outside of work, Amber loves spending time boating, hiking, and anything outdoors.

She loves trips to the Ozarks with her boyfriend, Mark, and their Australian shepard, Finnegan.

Some of her favorite activities are domestic and international travel and watching her alma mater, the Iowa State Cyclones.



*Amber Jonas*

*Special thanks to the*  
**IAAO STRATEGIC  
BUSINESS PARTNERS**



For questions or information regarding the program,  
please contact Leann Ritter at [ritter@iaao.org](mailto:ritter@iaao.org)



## 2024 Legal Seminar

Highlighting various aspects of the assessment process and hearings, the 2024 Legal Seminar was Dec. 12 and 13 at the Swissotel in Chicago. The seminar, with 14 sessions and 150 attendees, focused on finding common ground and how to communicate and navigate change among a diverse set of professionals and taxpayers.

— photos by Kristin Taylor










# INVEST IN YOUR FUTURE

An IAAO designation is a mark of excellence that demonstrates your experience and competency in the profession to your peers and other professionals with which you interact, and the public.

## IAAO-U

ASSESSORS' CENTER OF EXCELLENCE

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








# Nominate someone for an IAAO award

**I**AAO takes pride in recognizing achievements in the assessment industry.

Through IAAO's annual awards program, both members and non-members can receive global recognition for excellence in property appraisal, assessment administration, property tax policy and related disciplines.

Here are **tips** from the IAAO Membership Recognition Task Force on nominating someone for an award, and submission guidelines are [here](#).

Nominations for 2025 can be sent [here](#).

IAAO's Awards Program boasts 17 categories recognizing individual

and organizational achievements in several areas including publications, technical expertise and service to IAAO, just to name a few.

Nominations are accepted at the beginning of each year through May 1, and award winners are announced and recognized at the IAAO Annual Conference.

The annual Awards Program is a highly visible event and all IAAO members and affiliated organizations are encouraged to submit nominations.

All award recipients are honored with a trophy or plaque presented at the Awards Ceremony during the IAAO Annual Conference.

The names of award recipients

are published in Fair+Equitable magazine, on IAAO's website, and on signage at the IAAO Annual Conference.

IAAO can provide winners with a press release, photo and assistance promoting their award to their local media outlets.

Recipients of the Clifford B. Allen Most Valuable Member Award, the Rosalyn Johnston Award, and the Matylda Zurowska Hudak Member of the Year Award receive one complimentary registration for an IAAO conference or seminar in the year following the acceptance of the award.

Recipients of the Instructor of Excellence Award and the Pro-

Professional Development Lifetime Achievement Award receive one complimentary registration to the IAAO Annual Conference for the year immediately following receipt of the award.

## Award category descriptions

### INDIVIDUAL MEMBER AWARDS

#### Clifford B. Allen Most Valuable Member Award

Named after Clifford B. Allen, IAAO's 35th president, this award is presented to a member who has made a significant contribution to IAAO for a period of years by participating in its activities and working toward the realization of the IAAO mission. A nominee must have 10 or more consecutive years of IAAO membership.

#### Matylda Zurowska Hudak Member of the Year Award

This award is presented to an IAAO member who has made a significant contribution to the association in the previous calendar year through active participation in its activities and who has made an outstanding contribution to the realization of the IAAO mission in his or her career.

#### Emerging Professional Award

This award is presented to an IAAO member who has, comparatively early in his or her career, made a significant contribution to IAAO by demonstrating leadership in the organization, participating in various IAAO activities, assisting other members and working toward the realization of IAAO's mission. A nominee must have a minimum of two years of IAAO membership, but not more than 10 years..

#### Ian W. McClung Global Award

Named after Ian W. McClung, a Canadian who served as IAAO's 48th president and was a strong advocate for IAAO's international presence, this award is presented to an IAAO member whose efforts have improved the development of valuation professionals and encouraged the advancement

of the assessment community in a global environment. Nominations may be submitted for published articles, activities and programs presented at an international level.

#### Professional Development Lifetime Achievement Award

This award is presented to an IAAO member who has dedicated him or herself to the organization and its members through education, instruction and the Professional Designation Program over a long period of time. The recipient will have spent a significant portion of his or her career in the assessment administration, appraisal or property tax fields and distinguished him or herself as a recognized leader in the area of professional development. Nominees must have 25 or more years of IAAO membership and served IAAO for 15 or more years through committee work in the professional development areas, as an instructor, course coordinator, curriculum developer or reviewer, demonstration appraisal grader or professional designation advisor. Previous winners are not eligible.

#### Instructor of Excellence Award

This award is presented to an IAAO instructor who has gone beyond basic textbook instruction and motivated students to learn professional skills that will positively influence their careers. The instructor will have made significant contributions toward promoting the IAAO educational program and demonstrated involvement with IAAO at the state, regional, and national levels. Current IAAO instructors are eligible for nomination.

#### Verne W. Pottorff, CAE, Professional Designee of the Year Award

Named after Verne W. Pottorff, CAE, a past member of IAAO's Board of Directors who championed designations, this award is presented to the IAAO designee who has most effectively promoted the interests and mission of the IAAO Professional Designation Program. Contributions may have been in the area of enrolling, advising, and

encouraging candidates; developing programs to assist candidates; and in other ways promoting the goals of the program.

#### Kenneth J. McCarren Award

Named after Kenneth J. McCarren, IAAO's second president, this award is presented to the IAAO member who has recruited the most number of new IAAO members during the current award year.

#### Stacey Ford Award

Named after Stacey Ford, a former IAAO membership manager who was a great booster and supporter of IAAO programs and outreach, this award recognizes the "IAAO Representative of the Year" who has made an outstanding effort to promote IAAO during the award period. The award recipient is determined by Rep points earned for all reported activities and achievements. Currently serving IAAO representatives are eligible for this award.

#### Harry Galkin Award

Named after Harry Galkin, a long-time Associate member, this award is presented to the IAAO Associate member whose contributions during the past year(s) have been so worthwhile as to demand recognition. Contributions may have been in the area of writing or speaking on equalization, assessment, assessment administration or taxation. The individual also may have distinguished him or herself by advancing the IAAO mission through fundraising or the contribution of time, effort, talent, and resources. Only IAAO Associate members are eligible for this award.

#### IAAO Fellow Program

The IAAO Board approved a new program in 2018 to recognize individuals who have dedicated their career to the development of our profession and made exceptional contributions to the Association and the assessment industry. The new program is known as the IAAO Fellows Program and the International Association of Assessing Officers Fellows title will be awarded annually to recognize the best of



the best within our ranks. For more information or to make a nomination, please visit the [IAAO Fellows Program page](#).

### **Volunteer of the Year Award**

This award is presented to an IAAO member who dedicated their time as a volunteer at the national level and as a result, bettered the association. Contributions may have been in the area of committee/task-force work or event participation. This new award is meant to celebrate the IAAO members who go above and beyond their regular call of duty and give back to IAAO.

### **JURISDICTION/CHAPTER/ AFFILIATE AWARDS**

#### **Distinguished Assessment Jurisdiction Award**

This award is presented to a national, state/provincial, regional or local assessment agency that has instituted a technical, procedural or administrative program which is an improvement over prior programs in that jurisdiction and is generally recognized as a component of a model assessment system and a contributing factor to equity in property taxation. Government assessment or revenue agencies that have implemented such a program in the two years prior to nomination with successful results are eligible for nomination. Jurisdictions of all sizes are encouraged to submit nominations.

#### **Public Information Program Award**

This award is presented to an assessment jurisdiction that has developed and implemented an effective system for distributing information to taxpayers and other stakeholders. Government assessment or revenue agencies that have implemented such a program in the two years prior to nomination with successful results are eligible for nomination. Jurisdictions of all sizes, especially those with high quality websites and social media resources, are encouraged to submit nominations.

### **Outstanding Chapter/Affiliate Award**

This award is presented to an IAAO Chapter or Affiliate organization that has made an outstanding contribution to the realization of the IAAO mission through educational events, member programs or other distinguishing activities. IAAO chapters or affiliates that are in compliance with current IAAO regulations are eligible for nomination.

### **WRITTEN COMMUNICATION AWARDS**

#### **Bernard L. Barnard Outstanding Technical Essay Award**

Named after Bernard L. Barnard, Ph.D., a former IAAO director of research, this award is presented to the author(s) of an outstanding article or essay on technical innovations in assessment or property tax administration. All articles published in IAAO periodicals and IAAO joint publications are automatically eligible provided the author or at least one of multiple authors is an IAAO member. Unpublished essays or articles published in non-IAAO periodicals or books in the previous year may also be nominated if the author or at least one of multiple authors is an IAAO member.

#### **John C. Donehoo Essay Award**

Named after John C. Donehoo, IAAO's first president, this award is presented to the author(s) of an outstanding nontechnical essay on assessment, property tax administration or tax policy. All articles published in IAAO periodicals and IAAO joint publications are automatically eligible provided the author or at least one of multiple authors is an IAAO member. Unpublished essays or articles published in non-IAAO periodicals or books in the previous year may also be nominated if the author or at least one of multiple authors is an IAAO member and if the essay can be printed in Fair+Equitable.

### **John A. Zangerle Award**

Named after John A. Zangerle, IAAO's third president, this award is presented to an outstanding publication produced by an assessors' association, IAAO Chapter or other similar organization. Any periodical devoted wholly to the concerns of assessors is eligible for nomination.

### **ACHIEVEMENT AWARDS**

#### **James A. Howze, CAE, Distinguished Research and Development Award**

Named after James "Jimmy" A. Howze, CAE, one of the earliest developers of computer-assisted mass appraisal, this award is presented to a nonprofit organization, education agency, private-sector firm, public agency or individual(s) for original research in property assessment, taxation or mass appraisal techniques. Any of the above-described organizations or an individual who has provided assistance to the valuation profession may be eligible for nomination.

#### **Rosalyn Johnston Award**

Named after Rosalyn Johnston for her years of service and dedication to IAAO, this award is presented to a person, regardless of membership type or status, who has contributed to fundraising and other public relations activities of IAAO over the years. The award recognizes those who have advanced the IAAO mission through the contribution of time, effort, talent, and resources.

#### **Virginia Cup**

In 1990, the Virginia Association of Assessing Officers challenged other states and provinces to increase the number of people who have earned an IAAO Professional Designation. The goal of this challenge is ultimately to increase professionalism in the assessing field. The symbol of this achievement is the Virginia Cup which is awarded annually to the state or province with the most number of new designees during the award period.



# Paul V. Corusy Memorial Library 2024 annual report

BY ELIZABETH FERGUSON

More than 4,000 resources were downloaded from the IAAO Library by users around the globe in 2024.

There were 257 individual reference requests made to the IAAO Library in 2024.

These requests resulted in 1,117 digital resources being shared, in addition to print book circulation, presentations, and webinars.

Some of the most popular topics included valuing assisted living facilities, depreciation, hotels, and administrative policies.

The LibraryLink catalog was searched 3,363 times.

Nearly 1,000 resources were directly downloaded or checked out through the catalog. Ninety-three new items were added to the collection, as well as new copies of our journals and periodicals.

The IAAO Research Exchange was accessed by users in 76 countries in 2024, with the most traffic coming from the U.S., Canada, Germany,

and the United Kingdom.

There were 3,000 resources downloaded from the repository. The most popular resources were “Using GIS for Valuation in the Office of the Bernalillo County Assessor” by Damian Lara and Steve Miera and “Comparable Sales in the Age of Artificial Intelligence” by Joseph Wehrli and Lanyue Wang.

In total, IAAO members received more than 4,000 resources in 2024 as part of their member benefits. This amounts to over \$150,000 in value for members around the world.

Our library services are possible thanks to the contributions of donors to the Paul V. Corusy Library Trust.

We give special thanks for a generous matching donation from Peter Korpacz of Korpacz Realty Advisors Inc. Specific resources acquired through these funds included income and expense data for multifamily, office, and industrial properties across the U.S., the new

parking generation manual, and more.

A primary goal for the library was to ease access for members.

The IAAO website updates in November allowed us to streamline the catalog log-in process, eliminating the need for a second password when using LibraryLink.

Additionally, past Legal Seminar materials will now have a permanent home in the Research Exchange, making access much easier.

Fair+Equitable magazine can also now be accessed through the Research Exchange, consolidating IAAO publications in one archive.

The library looks forward to a 2025 filled with research, knowledge-building, and growth.



**ELIZABETH FERGUSON, Ph.D.,**  
is IAAO research librarian.



# IAAO Library new materials

Members who would like assistance with accessing these materials may email the library at [library@iaao.org](mailto:library@iaao.org).

New journal articles			
Article Title	Journal Title/Date	Author(s)	Description
Economic obsolescence measurements in property tax appeals: Part II	<i>Real Estate Taxation</i> / 2024 (51) 3	Robert F. Reilly	The second part of this three-part series recommends best-practice responses to assessment authority objections related to economic obsolescence measurements in property tax appraisals.
AI in the tax and legal professions: Should we be concerned that ChatGPT stifles creativity?	<i>Real Estate Taxation</i> / 2024 (51) 3	Yair Holtzman, Adira Muskat, & Sigal Holtzman	Artificial intelligence can be used effectively in the tax and legal professions, but it must be used with caution, as explored in this article.
Reflections on the US property tax: Past, present, and future	<i>National Tax Journal</i> / 2024 (77) 3	Daphne A. Kenyon	Today's US property tax is far different from the general property tax in effect in the early 1900s — the tax that was the major initial focus of the National Tax Association. Property tax history since then can be divided into three eras: the decline of the general property tax, the 1970s tax revolt, and recent property tax stability.
Assessing the spatial variability of capitalization rates	<i>International Real Estate Review</i> / 2023 (26) 2	Changro Lee	The capitalization rate is a critical indicator that is used extensively for property valuation in the real estate sector. This study assesses and compares the spatial variability of the capitalization rates in two distinct areas: an urban and a rural area in South Korea.
From outbreak to vaccination: An analysis of the commercial property market reaction to COVID-19 in Malaysia	<i>International Real Estate Review</i> / 2023 (26) 3	Woei Chyuan Wong, et al.	This paper examines the impact of the COVID-19 pandemic on the performance of the commercial property market in Malaysia.
Housing market dynamics in Kazakhstan: An estimated DSGE model	<i>International Real Estate Review</i> / 2023 (26) 3	Akbobek Akhmedyarova	This study investigates the drivers of housing price fluctuations in Kazakhstan by using a dynamic stochastic general equilibrium (DSGE) model with the housing market.
How property rents and expenses depreciate: A case of Tokyo office properties	<i>Journal of Real Estate Research</i> / 2024 (46) 3	Jiro Yoshida, Kohei Kawai, David Geltner, & Chihiro Shimizu	This is the first comprehensive study on the age profile of new rents, average rents, operating expenses, net operating income, capital expenditure, and net cash flow for office properties in Tokyo.
Air pollution and the effects on house prices: A push for sustainability	<i>Journal of Real Estate Research</i> / 2024 (46) 3	Ping Feng, Ziqi Zhou, Jeffrey P. Cohen, and Mahmut Yasar	In this article, the authors focus on air pollution in the city of Changsha, China, and the impacts of new pollution regulations on the relationship between pollution exposure and house sales prices.
The value of clean air: Evidence from Chinese housing markets	<i>Journal of Real Estate Research</i> / 2024 (46) 3	Lin Zhou, Jianshuang Fan, & Zhengou Lin	This paper studies the value of clean air by analyzing the effect of China's clean air policy. By exploiting the cross-city variation in the timing of policy implementation and using a panel dataset of 280 cities from 2003 to 2018, the authors find that the clean air policy boosts housing prices by 4.4%.
The value of sustainable property management in real estate: Evidence from Hong Kong	<i>Journal of Real Estate Research</i> / 2024 (46) 3	Jianfu Shen, Kwok Yuen Fan, Eddie C. M. Hui, & Sik Man Ho	This study investigates whether sustainability in property management is valued by property buyers. Using a sample of 312,474 property transactions in Hong Kong from 2007 to 2021 and based on a hedonic pricing model, the authors find that the environmental, social, and governance (ESG) performance of property management companies is positively associated with housing prices, and that housing prices drop if property management companies experience ESG-related risk incidents.

Do people value environmental goods? Evidence from the Dutch housing market	<i>Journal of Real Estate Literature</i> / 2024 (32) 2	Koen van Ruijven & Joep Tijm	This article studies the relationship between environmental goods and housing prices in the Netherlands. Applying a hedonic pricing model, the authors estimate simultaneous correlations between housing prices and air quality, noise pollution, green scenery, and water scenery, demonstrating the importance of including related sets of environmental goods to avoid omitted variable bias.
A zonal RUM model to value recreation sites with aggregate visitation data	<i>Land Economics</i> / 2024 (100) 4	Richard T. Melstrom & Carson Reeling	This article develops a zonal random utility maximization (RUM) model of recreation demand from visitor counts and census data. The authors' results confirm that the zonal model produces preference parameters and willingness-to-pay estimates close to those from the traditional model. The zonal RUM model provides a practical substitute to the traditional model in applications that lack access to individual data.
Housing market capitalization of pipeline risk: Evidence from a shock to salience and awareness	<i>Land Economics</i> / 2024 (100) 4	Evan Herrnstadt & Richard L. Sweeney	The authors study how house prices responded to a deadly 2010 pipeline explosion in San Bruno, California, which shocked attention and information. They find that home prices near pipelines in the Bay Area declined by 2% initially, but this gap quickly dissipated. They see no response among properties similarly exposed in other markets or in response to an informational letter sent to households the following year.
Stranded: The effects of inaccessible public land on local economies in the American West	<i>Land Economics</i> / 2024 (100) 3	Bryan Leonard & Andrew J. Plantinga	Historical land-disposal policies created a mosaic of land ownership that can limit access to public land. The authors quantify the amount of "stranded" inaccessible public land in 400 counties across the western United States. They estimate the effects of public land on county land rents and wages and diagnose the extent to which selection into public versus private land may affect these estimates.
Aging city and house prices: Impact of aging condominium stock on the housing market in the Tokyo- metropolitan area	<i>International Real Estate Review</i> / 2023 (26) 4	Masayuki Nakagawa & Chihiro Shimizu	Based on an analysis of the housing market in the Tokyo metropolitan area, this study focuses on the external diseconomies of aging condominiums. It is possible that the quality of the condominium stock deteriorates more rapidly than that of ordinary housing. This deterioration in quality leads to a reduction in the quality of housing services received by residents.
A real estate appraisal model with artificial neural networks and fuzzy logic: A local case study of Sam-sun City	<i>International Real Estate Review</i> / 2023 (26) 4	Mehmet Emin Tabar, Aziz Sisman, & Yawemin Sisman	In this study, two different real estate appraisal applications that are based on the artificial neural network and fuzzy logic methods are compared.
Productivity shocks of dominant companies and local housing markets	<i>International Real Estate Review</i> / 2023 (27) 2	Thanh Nguyen, Arsenio Staer, & Jing Yang	We extend the literature on the influence of firm-level characteristics on housing markets by exploring the association between the labor productivity shocks of dominant firms and local housing prices.
Valuation of double-sided digital advertising site	<i>Rating and Valuation Reporter</i> / 2024 (64) 7-8	Christopher Lewsley	The appeal hereditament was a double-sided digital advertising site located at the end of a bus shelter in central Manchester... The valuation officer argued that digital advertising rights were worth more than static sites. The ratepayer argued that the site should be valued the same as a static site.
Digital advertising right assessment confirmed	<i>Rating and Valuation Reporter</i> / 2024 (64) 7-8	Christopher Lewsley	Appeal to the Valuation Tribunal for England against a decision of the valuation officer that the ratepayer's proposal for a reduction in the rateable value of an advertising right and premises at the entrance to Hyde Park Underpass, Knightsbridge, London, was not well founded.



## New electronic resources - Access the full text in [LibraryLink](#).

Title	Publisher or Journal Title/ Date	Author(s)	Description
Arbitration and appraisal: Rent reset issues	<i>Canadian Property Valuation</i> / 2024 (68) 1	Tony Sevelka	Commercial leases often contain arbitration clauses to address disputes between a landlord and tenant. One of the most common arbitration disputes centers on the determination of market rent, or rent as defined or described in the lease, when the parties are unable to reach agreement through negotiation.
Revenue statistics in Asia and the Pacific 2023: Strengthening property taxation in Asia	<i>OECD</i> / 2023	Organisation for Economic Cooperation and Development	This annual publication compiles comparable tax revenue statistics for 30 economies, including Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, Cook Islands, Fiji, Indonesia, Japan, Georgia, Kazakhstan, Korea, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. Additionally, it provides information on non-tax revenues for selected economies.
How to design and implement property tax reforms	International Monetary Fund / 2024	Martin Grote & Jean-François Wen	This note provides a practical guide to designing and implementing reforms to recurrent taxes on immoveable property and real estate transfer taxes. It addresses the fundamental policy choices regarding the property tax base and tax rate, and the key functions of the tax administration for managing collections – valuation, billing, and enforcement.
Assessing property value impacts near utility-scale solar in the Midwestern United States	<i>Solar Compass</i> / 2024 (12)	Simeng Hao & Gilbert Michaud	This paper investigates the location of utility-scale solar facilities in the U.S. Midwest, the average home value in each relevant zip code, and whether the presence of a utility-scale solar project affects nearby property values in any manner.
State taxation of short-term rentals	National Conference of State Legislatures / 2024	Eric Syverson	This report takes a holistic view of how states may tax short-term rentals, primarily through property and lodging taxes, with revenues generated by the rental flowing through to the respective owner and taxed as income.
Wrong property rights?: Part 1	<i>Right of Way</i> / 2024 (71) 5	Jacinto Munoz & Joseph Cormier-Knopp	In this two-part article, the authors unravel the complex tapestry of property rights, delving into their intricacies, implications, and imperatives within the realm of real estate appraisal.
Final report pursuant to Act 68 of 2023: Statewide reappraisals and property data	State of Vermont	Vermont Department of Taxes	This report is a legislatively mandated response to recent developments and long-standing structural challenges within Vermont's property valuation system.

## New print resources

Title	Publisher or Journal Title/Date	Author(s)	Description
<i>Black's law dictionary</i> (12 <sup>th</sup> ed)	Thomson Reuters / 2024	Bryan A. Garner, Ed.	Reference item; does not circulate.
<i>BOMA 2024 for office buildings: Standard methods of measurement</i>	BOMA / 2024	Building Owners and Managers Association	ANSI/BOMA Z65.1-2024. Known as the preeminent standard for calculating areas in office buildings. This standard features two distinct methods of measurement called Method A – Multiple Load Factor Method and Method B – Single Load Factor Method.
<i>BOMA 2024 Gross Area: Standard methods of measurement</i>	BOMA / 2024	Building Owners and Managers Association	ANSI/BOMA Z65.3-2024. The purpose of the Gross Area Standard is to provide a comprehensive and consistent methodology for measuring all building types while presenting the data in various ways that are useful to the stakeholders of any given property.
<i>The appraisal of senior housing, nursing home, and hospital properties</i>	Appraisal Institute / 2024	James K. Tellatin, Vic Cremeens, Bradley J. Schopp, & Hollis C. Taggart	The purpose of this book is to familiarize those interested in senior housing, nursing home, and hospital appraisal issues with the forces that affect earnings and valuation and to provide the specific tools and techniques needed to perform comprehensive analyses to assist in the acquisition, lending, investing, developing, and assessment of these property types.
<i>The valuation of apartment properties</i> (3 <sup>rd</sup> ed)	Appraisal Institute / 2024	Richard L. Parli	This book provides analysis of the apartment market, with detailed instructions for apartment property valuation and two case studies.
<i>Golf property analysis and valuation</i> (2 <sup>nd</sup> ed)	Appraisal Institute / 2024	Laurence A. Hirsh	This book provides current information on the economics and valuation of golf courses and clubs to help appraisers understand these properties.
<i>Parking Generation Manual</i> (6 <sup>th</sup> ed)	Institute of Transportation Engineers / 2024	ITE	Parking Generation Manual, 6th Edition is a publication of the Institute of Transportation Engineers (ITE). Parking Generation Manual is an educational tool for planners, transportation professionals, zoning boards, and others who are interested in estimating parking demand of a proposed development.

## New E-books – Access the full text in [LibraryLink](#).

Title	Platform	Author(s)	Description
<i>Occupational stress: Breakthroughs in research and practice</i>	Ebsco	Information Resources Management Association	This book examines the psychological, physical, and physiological effects of a negative work environment. It also explores how to cope with work-related stress
<i>Tame your anxiety</i>	Ebsco	Loretta Graziano Breuning	Readers learn about the brain chemicals that make us feel threatened and the chemicals that make us feel safe. You'll see how your brain turns on these chemicals with neural pathways built from past experience, and, most important, you discover your power to build new pathways, to enjoy more happy chemicals, and reduce threat chemicals.





ASSESSORS' CENTER OF EXCELLENCE

*Courses, workshops,  
webinars, conference  
sessions, and more*



**Experience our premier education and  
professional development community and  
take your career to the next level!**

**Learn more at [learn.iaao.org](https://learn.iaao.org)**

FEBRUARY 2023

<i>The stress solution: Using empathy and cognitive behavioral therapy to reduce anxiety and develop resilience</i>	Ebsco	Arthur P. Ciaramicoli	In <i>The Stress Solution</i> , Ciaramicoli provides readers with simple, realistic, powerful techniques for using empathy and cognitive behavioral therapy to perceive situations accurately, correct distorted thinking, and trigger our own neurochemistry to produce calm, focused energy.
<i>The rewired life</i>	Ebsco	Erica Spiegelman	<i>The Rewired Life</i> is the guidebook to rewiring your entire life—from how we communicate, learn and identify our narratives, effective self-care strategies, improving our quality of sleep, understanding healthy diet and exercise practices, technology, relationships, and so much more.
<i>Public relations planning: A strategic approach</i>	Ebsco	Edward T. Vieira, Jr.	<i>Public Relations Planning: A Practical Guide for Strategic Communication</i> provides students with an in-depth understanding of the steps involved in planning and executing a successful PR campaign.
<i>Transforming your life through self-care</i>	Ebsco	Carolyn A. Brent	This motivational self-help book outlines the necessary self-care actions to become your own wellness advocate and achieve success in your new lifestyle and wellness journey.
<i>A practical guide to ethics in public relations</i>	Ebsco	Regina Luttrell & Jamie Ward	This text highlights the delicate balance required to navigate the values and demands implicit to the field of public relations and those that underlie society as a whole
<i>Handbook of artificial intelligence at work: Interconnections and policy implications</i>	Ebsco	Martha Garcia-Murillo, et al.	This highly topical <i>Handbook</i> provides a comprehensive overview of the impact of Artificial Intelligence (AI) on work, assessing its effect on an array of economic sectors, the resulting nature of work, and the subsequent policy implications of these changes.
<i>Managing public trust</i>	Ebsco	Barbara Kozuch, et al.	The book is divided into five parts, covering the meaning of trust, types, dimension and the role of trust in management; the organizational challenges in relation to public trust; the impact of social media on the development of public trust; the dynamics of public trust in business; and public trust in different cultural contexts.
<i>Political public relations : Concepts, principles, and applications</i>	Ebsco	Jesper Stromback & Spiro Kiouis	The second edition of <i>Political Public Relations</i> offers an interdisciplinary overview of the latest theory and research in the still emerging field of political public relations. The book continues its international orientation in order to fully contextualize the field amidst the various political and communication systems today.
<i>The public relations handbook</i>	Ebsco	Robert L. Dilenschneider	To be a successful public relations professional, it's no longer enough to be great at writing press releases and establishing media contacts. You must also expertly navigate the digital world and be prepared to dovetail your skills with those of other professionals
<i>DIY public relations : Telling your story on a zero-dollar budget</i>	Ebsco	Dan Shortridge	Full of hands-on advice scaled to the local level, it draws on the author's more than 20 years of experience in community journalism and state-level PR to show how to ace a media interview, organize a successful press event, and steer your organization through a crisis.
<i>Public relations ethics: The real-world guide</i>	Ebsco	Trevor Morris & Simon Goldsworthy	This book is a pragmatic, case-rich guide to how current and future public relations practitioners can apply ethical principles and the industry's codes of ethics to their day-to-day work





**ASSESSORS' CENTER OF EXCELLENCE**

# 2025 WEBINARS

**DON'T MISS IAAO-U'S 2025 WEBINARS SERIES!**

## **Social on a Shoestring: Social Media for the Assessor's Office**

*Presented by:* Becky Robinson  
February 19, 2025 • Noon - 1:30 pm CT

## **Lessons from Miami, Hawaii: Aerial Imagery in Disaster Assessment and Recovery**

*Presented by:* Marcy Martin, AAS;  
Ruth Zipfel; and Mike Barrelli  
March 19, 2025 • Noon - 1:30 pm CT

## **Short Term Rentals and the Commercialization of Residential Real Estate**

*Presented by:* Melissa Baer, CAE  
and Edie McCarthy, FIAAO  
May 21, 2025 • Noon - 1:30 pm CT

## **Accountability and Productivity: Empowering Production and Project-Based Teams**

*Presented by:* Nathan Langdon and Phillip Leveille  
June 18, 2025 • Noon - 1:30 pm CT

## **Little County, Big Dreams Through Technology**

*Presented by:* Jonathan Beck,  
AAS and Nathan Ray  
July 16, 2025 • Noon - 1:30 pm CT

## **Conference Know Before You Go (FREE)**

August 20, 2025 • Noon - 1:30 pm CT  
(Does not qualify for CE credits)

## **Becoming a Better Mentor**

*Presented by:* Shila Kiander  
and Anthony Meynard  
October 15, 2025 • Noon - 1:30 pm CT

**REGISTRATION FEE:**  
**\$55 for IAAO members /**  
**\$99 for nonmembers.**

**Unless noted, all paid courses are eligible for 1.5 HOURS CE.**

**Get started today at [learn.iaao.org](https://learn.iaao.org)**



Des Moines, Iowa

# Iowa can become a model for property tax reduction

Iowa has helped prompt other states to adopt flat income tax rates. To bring down property taxes, the state has to address local government spending.

BY JOHN HENDERICKSON  
AND JONATHAN WILLIAMS

## OPINION

Iowa's emergence as the beacon of pro-growth income tax reform is no accident.

It's a result of disciplined budgeting and bold leadership under GOP Gov. Kim Reynolds and forward-thinking lawmakers.

The state has paired prudent fiscal management with proactive government reforms, making Iowa a trailblazer in the flat-tax revolution.

That same winning formula — curbing spending and embracing transparency — can be applied to soaring property taxes.

By limiting local government spending and enhancing the “Truth-in-Taxation” process, Iowa has the tools to deliver meaningful and enduring property tax relief for its residents.

All over the country, lawmakers are looking for ways to reduce the property tax burden, which is being exacerbated by rising home prices.

In Iowa, property taxes have surged by more than 110% over the past two decades. This increase has far outstripped both population growth and inflation, thus placing a heavy burden on taxpayers, par-

ticularly those on fixed incomes.

The primary driver of this increase is not rising property values, but unchecked local government spending.

As local governments have increasingly relied on property taxes to fund their operations, the gap between the appetite for local spending and taxpayers' ability to pay has widened.

In 2023, the Iowa Legislature passed a comprehensive property tax reform measure.

The law consisted of several provisions, including levy consolidation; “Truth-in-Taxation” (or direct notification of ratepayers when taxes are going up); November-only

bond elections; and adjusting levy rates as valuations rise through a “soft cap.”

Although the 2023 law made some important changes to Iowa’s complex property tax system, it does not address the root cause of property tax burdens; local government spending.

Spending, regardless of the type of tax, drives taxation.

Even the “soft cap” does not fully address spending. Local governments in Iowa continue to increase their property tax collections, which means they increase their spending.

Between fiscal 2024 and fiscal 2025, Iowa’s counties are increasing their property tax collections by an average of more than 7%, cities more than 6%, and school districts more than 5%.

This means that taxpayers will pay more than \$6 billion in property taxes to fund local governments.

Going forward, it will be imperative for the next property tax reform measure to address local government spending growth in a meaningful way.

One policy option that will force local governments to address spending and provide property tax relief would be to establish a levy

limit. Most states have some form of property tax levy limit.

Applying a strict 2% cap on the growth of property taxes would force local governments to restrain spending. If Iowa had a 2% property tax cap in place this year, it would have saved taxpayers \$250 million.

The Truth-in-Taxation process, which was a positive step for more transparency, must be strengthened.

As part of the 2023 law, local governments are required to send taxpayers property tax statements that contain not only property tax information, but also the date, time and location of the local budget hearing.

This direct notification process is crucial for improving transparency in Iowa’s complex property tax system. It is at the local budget hearing that taxpayers have the responsibility to voice their concern about property taxes.

Further, the Truth-in-Taxation process is meant to force local officials to take a public vote on the budget.

However, the notices were poorly designed, and many taxpayers were left confused and frustrated. (To help clarify the notices, taxpayers

were directed to the Department of Management website.)

Furthermore, the statements were vague in describing how a potential increase would affect a taxpayers’ property tax bill.

The direct notification process must be improved.

Iowa can look at other states that have Truth-in-Taxation laws and send similar taxpayer statements.

For example, both Utah and Minnesota send taxpayer statements that are transparent and easy to understand.

Iowa has been a national leader in pro-growth income tax reforms.

Limiting local government spending and strengthening the Truth-in-Taxation process would be an incredible next step that would make Iowa even more competitive for job creation and growth.

JOHN HENDRICKSON is policy director for the Iowans for Tax Relief Foundation.

JONATHAN WILLIAMS is executive vice president of policy and chief economist at the American Legislative Exchange Council (ALEC).

► This article was originally published by [governing.com](https://www.governing.com). It is reprinted with permission.

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



# IAAO AWARDS PROGRAM

**NOMINATIONS  
AND  
SUBMISSIONS  
ARE OPEN SOON**

[iaao.org/awards](https://iaao.org/awards)

**The IAAO Awards Program celebrates achievements by individuals and organizations in the valuation profession.**

**WHO** ► All IAAO members and affiliated organizations are eligible to submit nominations.

**WHEN** ► Winners will be announced at the Awards Lunch during the IAAO Annual Conference in Orlando, Florida.

  
**IAAO**  
INTERNATIONAL ASSOCIATION  
OF ASSESSING OFFICERS



# 2025 MAVS registration opens soon

**T**he International Property Tax Institute and IAAO will present a joint (virtual) Mass Appraisal Valuation Symposium on June 25-26, 2025.

The theme is "Future Opportunities for Mass Appraisal." The deadline to **submit topic proposals** has been extended to Feb. 14.

Topics discussed usually include appraisal, valuation, and assessment practices; valuation/assessment agency management; and technology trends. Academics and educators sharing knowledge relative to property tax policy and valuations should consider submitting proposals.

Registration opens soon. For sponsorship information, contact **Leann Ritter**.



Specifically developed for mass appraisal  
Engineered for precision and accuracy  
Available for most CAMA software  
Assistance for CAMA software vendors  
License fees that fit budget constraints

[jwayne.moore@gmail.com](mailto:jwayne.moore@gmail.com) | [mooreprecisioncost.com](http://mooreprecisioncost.com) | (937) 408-7342

## IAAO CAREER CENTER

△ × Connecting TALENT with OPPORTUNITIES ✨

**We are  
HIRING!**

**EMPLOYERS**

30-day job  
postings start  
as low as **\$209**

Plus options to  
connect to other  
job boards

**VACANT**

**I need  
A JOB!**

**JOB SEEKERS**

Search hundreds  
of postings  
for **FREE**

Plus access to  
openings posted  
all over the web

**The IAAO CAREER CENTER is the only center of its kind  
dedicated to mass appraisal job opportunities.**

→ [www.iaao.org/careers](http://www.iaao.org/careers) ~~~



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

**YOU!**

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

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



**IAAO**

INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS

*Valuing the World*





## IN MEMORIAM



Then-IAAO President George Donatello, center, at the 1995 Annual Conference in Chicago, with, among others, former IAAO presidents Robert Boley (2000), far left; Ed Crapo (2001), fourth from left; and Carol Kuehn (1997), far right.

# Past president George 'Mr. IAAO' Donatello dies

BY EDWARD CRAPO, AAS, FIAAO

**G**eorge Donatello, IAAO president in 1995, passed away Jan. 3, 2025, in Villa Rica, Georgia. He was 83.

For more than 25 years, George Donatello, CAE, was the most recognized face of IAAO.

He was everywhere that assessment people were, and he was always promoting IAAO.

He was the father of the Cadastral Mapping Specialist designation, was one of the original users of GIS in our arena, and was always "Mr. Membership."

"I'll pay half your dues if you sign up today," he would tell every crowd that would give him the podium.

It must have worked. George won the Kenneth J. McCarren new-member recruiting award eight times between 1989 and 2008, as well as being awarded almost every award our association has.

George earned the first CMS designation and served as IAAO president in 1995.

George earned the first CMS designation and, in addition to serving



as president, was on the Board of Directors and most of our committees over his active tenure, chairing many of them.

He was energetic, with a huge smile

backed up with wisdom, experience, professionalism, and competence.

He was an IAAO instructor and a mapping/GIS and assessment administration expert. As such he presented at many local association meetings and was known across all of IAAO.

His home bases were Florida, Missouri, and Kansas, where he served in varying assessment administrator roles.

Heidi DeVore of Kansas wrote, "George was possibly more responsible than any other single person for bringing the Kansas appraisal system into the modern age and setting us up for the success and national recognition that we have enjoyed over the last 40 years."

He began his career in Florida as a cartographer.

When Missouri began a statewide

reappraisal, he took the job as the Clay County reappraisal coordinator.

As the Missouri project ended, he made the move to Kansas, taking a job as the statewide reappraisal director.

He hired professionals from across the nation who created the standards largely still in place for mapping and appraisal practices, he bought and implemented the first CAMA system, and he worked daily across the state training and assisting county appraisers.

"Although there aren't many of us still around to recall him, he has influenced our offices and industry more than we will ever know," DeVore said.

She describes George well.

In addition to his work within assessment jurisdictions, he worked with Manatron, Mobile Video, and Sabre Systems assisting jurisdictions. He founded TEAM Consulting LLC, a consortium of experts George assembled to promote high-quality assessment practices.

George will be missed.

All of our offices, IAAO, and our industry are better for his having shared so much with us.



# George Donatello: A valued visionary

**G**eorge Donatello was my inspirational mentor to get more involved with IAAO.

In particular, he once said to me and a few others at a conference: “You guys get the value of the marriage of oblique and street imagery, GIS data, and CAMA property data to this industry. You guys will go far in this new world



*Tim Boncoskey,  
IAAO president,  
2019*

and can define this profession’s future.”

Over the last 10 years, I finally saw products developed and implementations completed that fulfilled George’s dreams.

He was the leader who helped get this industry there.

One of the greatest compliments I ever received after giving a speech back when I was IAAO president was from a geologist in Vancouver, British Columbia, who was also on the program talking about drone imagery. He said, “Tim, when I listened to your speech, you totally reminded me of George Donatello.”

George will be fondly remembered by all who loved his laugh, his stories, and his vast knowledge of all things IAAO-related.

— *Vaya con Dios mi amigo, Tim*



*With a deep love for Christmas, a holiday he celebrated with unmatched joy, Patrick Shields transformed his passion into a one-month-a-year career as Santa.*

## PATRICK T. SHIELDS

**P**atrick Thomas Shields Jr., 89, a lifetime member and former IAAO board member, died on Dec. 22, 2024, in Irving, Texas.

He was the first associate member to sit on the board and served on the Subscribing Member Committee.

He was born in San Antonio, Texas, and graduated from Shawnee Mission High School in Overland Park, Kansas. He went on to the University of Texas in Austin, where he joined ROTC.

After his Army service, he began his career at Oak Cliff Savings and Loan in Texas before becoming an assessor for the city of Richmond, Virginia.

In 1968, he was assigned a unique task: assessing the property value of Lee Circle, a focal point of Monument Avenue in Richmond, where a statue of Robert E. Lee was recently removed.

In 1969, he joined Sears Roebuck and Co. in Chicago, a move that defined much of his professional life.

As property tax manager, he skillfully oversaw the complexities of tax assessments for Sears properties across North America.

He spent most of his career working on the 61st floor of the Sears Tower overlooking Lake Michigan.

## ROBERT 'BOBBY' T. LEE

**R**obert T. Lee, AAS, Esq., better known as Bobby, of Mount Juliet, Tennessee, passed away unexpectedly Jan. 21 at his home. He was 63.

Bobby had 37 years of experience in the property taxation and assessment profession.

He began his career with the state as a field appraiser in 1984, eventually serving as general counsel to the Tennessee Comptroller of the Treasury, where he worked for 30 years. After retiring in 2015, he started his law practice. He worked extensively with state, local, and international officials on property tax issues.

Bobby had been an IAAO member since 1994 and served on the IAAO Board of Directors from 2022 to 2024. He earned the Assessment Administration Specialist (AAS) designation in 2018.

He was especially involved with the Legal Task Force, serving five terms. He was chair of the task force at the time of his death and was also chairman in 2020 and 2021.

He served as president of the Tennessee Chapter of IAAO in 2010. He served as IAAO State Representative for Tennessee for several years.

He was a senior specialty instructor for IAAO teaching assessment administration and tax policy and was also an instructor for TEAM Consulting LLC.

Bobby was a 1984 graduate of Tennessee Technological University and earned his law degree in 1989 from Nashville School of Law.

He was a frequent speaker and presenter on property tax and assessment issues and authored the Tennessee Assessment Law course offered by the Tennessee Division of Property Assessments.

Services were Jan. 26 in Sparta, Tennessee.



## Bobby Lee: A mentor and a great friend

BY ROB MITCHELL

**B**obby T. Lee wasn't just a giant in the field of property assessment. He was a kind, selfless person who dedicated his life to serving others.

Bobby was raised in Sparta, Tennessee, and his roots ran deep in our state. His impact on Tennessee's property assessment system is immeasurable.

His career was extraordinary.

Starting in 1984 as a field appraiser with the Tennessee Division of Property Assessments, he rose through the ranks.

From being a field appraiser, he moved to personal property appraiser, staff attorney, and ultimately general counsel for the Tennessee Comptroller of the Treasury.

In 2015, he brought his experience to Lee Law Firm, where he continued to serve others with the same passion.

While many followed the money and worked as a taxpayer representative, Bobby believed that the best way to serve was to help ensure equity and fairness through his assistance and advocacy in defending values by representing counties.

Bobby was instrumental in crafting many of the foundational laws that govern property assessment in Tennessee today.

His institutional knowledge was unmatched, and his

contributions will continue to shape our industry for generations.

As a member of the IAAO Board of Directors and an instructor, Bobby was always willing to mentor and educate

But beyond his professional accomplishments, Bobby was a devoted father to his sons, Joshua and Jordan, and a doting grandfather.

His last day was filled with doing what he loved: babysitting a grandchild and helping those of us who relied so heavily on him for direction.

His loss is deeply personal for me and for every member of our assessing community.

This is a devastating blow to our industry and to all of us who had the privilege of knowing him.

"He brought a wealth of knowledge to the board and to his IAAO service," said IAAO President Donna VanderVries.

"He will be greatly missed by all those in the association who had the fortune to serve with him. Not only was he a great board member but he was a great friend to all who knew him."

Let us honor his legacy by remembering the kindness and dedication he brought to every aspect of his life.

I am better for having had him in my life. Our profession is better because of his passion and desire to make the world better. Our loss is heaven's gain.

**ROB MITCHELL** is Rutherford County assessor of property in Murfreesboro, Tennessee.

## + MEMBER NEWS

### New Designees

## AAS

ASSESSMENT ADMINISTRATION SPECIALIST



**LISA ANN NELSON, AAS,** earned the Assessment Administration Specialist designation. She is a senior property appraisal consultant with the Virginia Department of Taxation. She's been in the profession for 15 years and holds a Mas-

ter of Urban and Environmental Planning degree from the University of Virginia in Charlottesville.

**ERIC W. RABE, AAS,** earned the Assessment Administration Specialist designation. He is an assessment project manager with the Jackson County (Missouri) Assessment Department. He's been in the profession for six years and holds a Master of Business Administration degree from Wichita State University in Wichita, Kansas.

## RES

RESIDENTIAL EVALUATION SPECIALIST

**DAWN R. WILLIAMS, RES,** earned the Residential Evaluation Specialist designation. She is a commercial appraiser with the city of Chesapeake, Virginia. She's been in the profession for 19 years.



ASSESSORS' CENTER OF EXCELLENCE

# MAINTAIN YOUR PROFESSIONAL DESIGNATION

**DID YOU KNOW TWO DIFFERENT  
NATIONAL USPAP UPDATES ARE  
REQUIRED TO RECERTIFY?\***

Content changes every two years so if  
it's been that long since you took the  
course, plan now to take it in 2025.

### 2025 WORKSHOP DATES

March 26  
June 17  
September 16  
December 15

IAAO Workshop 191 is a  
National 7-hour USPAP  
Update offered for  
continuing education  
for licensure and  
certification by The  
Appraisal Foundation.

*\* Except CMS; or equivalent in Canada*

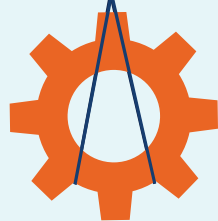
**REGISTRATIONS OPENS SOON AT [learn.iaao.org](https://learn.iaao.org)**

**Learn more at [www.iaao.org/designations/candidacy-faq](https://www.iaao.org/designations/candidacy-faq)**



Your office may only need  
**ONE THING**  
to bridge the gap between  
**WHERE YOU ARE**  
and **WHERE YOU**  
**WANT TO BE.**

**PCS CAN  
HELP YOU  
FIND IT.**



## **IAAO PROFESSIONAL CONSULTING SERVICES (PCS)**

can help you and your jurisdiction establish performance benchmarks through an all-new gap analysis service. With this gap analysis, you will know exactly where you stand and where to focus your time, energy, and resources to advance your jurisdiction to the next level of expertise.

### **IAAO PCS PROVIDES ASSISTANCE IN THESE AREAS:**



**LAWS &  
REGULATIONS**



**ADMINISTRATION**



**VALUATION &  
VALUATION  
DEFENSE**



**PUBLIC  
RELATIONS**



**PROFESSIONAL  
CONSULTING SERVICES  
OF IAAO, LLC**

*A wholly owned subsidiary of IAAO*

**LEARN MORE ► [iaao.org/pcs](http://iaao.org/pcs)**